
VERIFIED DIRECT TESTIMONY OF JOHN J. SPANOS

1 **Introduction**

2 **Q1. Please state your name, business address and title.**

3 A1. My name is John J. Spanos. My business address is 207 Senate Avenue,
4 Camp Hill, Pennsylvania 17011. I am President of Gannett Fleming
5 Valuation and Rate Consultants, LLC.

6 **Q2. On whose behalf are you submitting this direct testimony?**

7 A2. I am submitting this testimony on behalf of Northern Indiana Public Service
8 Company LLC ("NIPSCO").

9 **Q3. Please state your qualifications.**

10 A3. I have over 36 years of depreciation experience which includes giving
11 expert testimony in over 400 cases before 41 regulatory commissions,
12 including the Indiana Utility Regulatory Commission ("IURC"). These
13 cases have included depreciation studies in the electric, gas, water,
14 wastewater and pipeline industries. In addition to cases where I have
15 submitted testimony, I have also supervised over 700 other depreciation or

1 valuation assignments. Please refer to Attachment 15-A for my
2 qualifications statement, which includes further information with respect
3 to my work history, case experience, and leadership in the Society of
4 Depreciation Professionals.

5 **Q4. Have you submitted testimony in a proceeding for NIPSCO?**

6 A4. Yes. I have submitted testimony before the IURC in NIPSCO's 2008 electric
7 rate case in Cause No. 43526, 2010 electric rate case in Cause No. 43969, 2016
8 electric rate case in Cause No. 44688 and 2019 rate case in Cause No. 45159.
9 I have also submitted testimony before the IURC in NIPSCO's 2010 gas rate
10 case in Cause No. 43894, NIPSCO's 2018 gas rate case in Cause No. 44988
11 and 2022 gas rate case in Cause No. 45621.

12 **Q5. Are you sponsoring any attachments to your testimony in this Cause?**

13 A5. Yes. I am sponsoring Attachment 15-A through Attachment 15-D, all of
14 which were prepared by me or under my direction and supervision.

15 **Q6. What is the purpose of your testimony?**

16 A6. I was asked by NIPSCO to recommend depreciation rates for its electric
17 and common plant as of December 31, 2021, as well as recommend

1 depreciation rates for its forecasted electric and common plant in service as
2 of December 31, 2023. I am sponsoring Attachment 15-B stating the results
3 of my depreciation analysis related to NIPSCO's electric and common plant
4 as of December 31, 2021 (the "Depreciation Study"). I am also sponsoring
5 Attachment 15-C stating the results of my depreciation analysis related to
6 NIPSCO's projected electric and common plant in service as of December
7 31, 2023.

8 **Q7. Would you please summarize your testimony?**

9 A7. My testimony explains the methods and procedures used in the
10 Depreciation Study and sets forth the annual depreciation rates as of
11 December 31, 2021. Attachment 15-B sets forth detailed methods,
12 procedures, and results of the Depreciation Study. The Depreciation Study
13 is more fully explained below. In addition to the 2021 Depreciation Study,
14 I have developed depreciation accrual rates for projected electric and
15 common plant in service as of December 31, 2023.

16 **Q8. What are the principal conclusions of your study and the bases for them?**

17 A8. The proposed depreciation accrual rates by account are based on my review

1 of historical data, NIPSCO's operating maintenance practices and the
2 application of informed engineering judgment. Overall, interim survivor
3 curves for generating facilities are similar to the lives currently being used,
4 however, the life spans for most generating facilities have changed based
5 on Company plans. The overall impact of annual depreciation expense as
6 of the projected plant in service date of December 31, 2023 is a decrease,
7 driven in large measure by two factors: (1) the change in depreciation
8 procedure from equal life group (ELG) to average service life (ASL), and (2)
9 the slightly longer average service lives for most transmission and
10 distribution accounts. The steam and hydro functions experienced an
11 overall increase due to shorter remaining lives and some capital
12 expenditures.

13 **Methods Used in Depreciation Study**

14 **Q9. Please define the concept of depreciation.**

15 A9. Depreciation refers to the loss in service value that is not restored by current
16 maintenance, incurred in connection with the consumption or prospective
17 retirement of utility plant in the course of service from causes which are
18 known to be in current operation and against which the Company is not

1 protected by insurance. Among the causes to be given consideration are
2 wear and tear, decay, action of the elements, inadequacy, obsolescence,
3 changes in the art, changes in demand and the requirements of public
4 authorities.

5 **Q10. In preparing the Depreciation Study, did you follow generally accepted**
6 **practices in the field of depreciation and valuation?**

7 A10. Yes.

8 **Q11. Please describe the contents of the Depreciation Study.**

9 A11. The Depreciation Study is presented in nine parts. Part I, Introduction,
10 contains statements with respect to the plan of the report and the basis of
11 the study. Part II, Estimation of Survivor Curves, presents descriptions of
12 the considerations and the methods used in the service life and net salvage
13 studies. Part III, Service Life Considerations, presents the factors and
14 judgment utilized in the average service life analysis. Part IV, Net Salvage
15 Considerations, presents the judgment utilized for the net salvage study.
16 Part V, Calculation of Annual and Accrued Depreciation, describes the
17 procedures used in the calculation of group depreciation. Part VI, Results

1 of Study, presents summaries by depreciable group of annual depreciation
2 accrual rates and amounts, as well as composite remaining lives. Part
3 VII, Service Life Statistics, presents the statistical analysis of service life
4 estimates. Part VIII, Net Salvage Statistics, sets forth the statistical
5 indications of net salvage percents. Part IX, Detailed Depreciation
6 Calculations, presents the detailed tabulations of annual depreciation.

7 The tables on Pages VI-4 through VI-10 of the Depreciation Study present
8 the estimated survivor curve, the net salvage percent, the original cost as of
9 December 31, 2021, the book depreciation reserve and the calculated annual
10 depreciation accrual amount and rate for each account or subaccount. I
11 should clarify that pages VI-9 and VI-10 presents the information for
12 common plant on a total Company basis. The section beginning on Page
13 VII-2 of the Depreciation Study presents the results of the retirement rate
14 analyses prepared as the historical bases for the service life estimates. The
15 section beginning on Page VIII-2 of the Depreciation Study presents the
16 results of the net salvage analysis. The section beginning on Page IX-2 of
17 the Depreciation Study presents the depreciation calculations related to
18 surviving original cost as of December 31, 2021. Attachment 15-C sets forth

1 results of the study and detailed depreciation calculations as of December
2 31, 2023.

3 **Q12. Please identify the depreciation method that you used.**

4 A12. I used the straight line remaining life method of depreciation, with the
5 average service life or average life group procedure. This method of
6 depreciation aims to distribute the unrecovered cost of fixed capital assets
7 over the estimated remaining useful life of each unit or group of assets
8 in a systematic and rational manner.

9 **Q13. What are your recommended annual depreciation accrual rates for**
10 **NIPSCO?**

11 A13. For all electric plant, my recommended annual depreciation accrual rates
12 as of December 31, 2021 for electric plant are set forth on Attachment 15-B,
13 pages VI-4 through VI-8 of the Depreciation Study and for common plant
14 are set forth on pages VI-9 and VI-10 of the Depreciation Study. However,
15 the projected annual depreciation accrual rates as of December 31, 2023 set
16 forth on Attachment 15-C, Pages I-2 through I-7 are applicable for the
17 forecasted test year assets.

1 **Q14. How did you determine the recommended annual depreciation accrual**
2 **rates?**

3 A14. I did this in two phases. In the first phase, I estimated the service life and
4 net salvage characteristics for each depreciable group, that is, each plant
5 account or subaccount identified as having similar characteristics. In the
6 second phase, I calculated the composite remaining lives and annual
7 depreciation accrual rates based on the service life and net salvage estimates
8 determined in the first phase.

9 **Q15. Please describe the first phase of the Depreciation Study in which you**
10 **estimated the service life and net salvage characteristics for each**
11 **depreciable group.**

12 A15. The service life and net salvage studies consisted of (1) compiling historic
13 data from records related to NIPSCO's plant; (2) analyzing this data to
14 obtain historic trends of survivor and net salvage characteristics; (3)
15 obtaining supplementary information from management and operating
16 personnel concerning practices and plans as they relate to plant operations;
17 and (4) interpreting the above data and the estimates used by other electric
18 utilities to determine average service life and net salvage characteristics.

1 **Q16. What historic data did you analyze for the purpose of estimating service**
2 **life characteristics?**

3 A16. I analyzed the Company's accounting entries that record plant transactions
4 during the 86-year period 1936 through 2021. The transactions included
5 additions, retirements, transfers and the related balances. The Company
6 records also included surviving dollar value by year installed for each plant
7 account as of December 31, 2021.

8 **Q17. What method did you use to analyze this service life data?**

9 A17. I used the retirement rate method for all electric and common accounts for
10 NIPSCO. This is the most appropriate method when aged retirement data
11 are available because this method determines the average rates of
12 retirement actually experienced by the Company during the period covered
13 by the study.

14 **Q18. Would you explain how you used the retirement rate method to analyze**
15 **NIPSCO's service life data?**

16 A18. I applied the retirement rate method to each different group of property in
17 the Depreciation Study. For each property group, I used the retirement rate

1 method to form a life table which, when plotted, shows an original
2 survivor curve for that property group. Each original survivor curve
3 represents the average survivor pattern experienced by the several vintage
4 groups during the experience band studied. The survivor patterns do not
5 necessarily describe the life characteristics of the property group; therefore,
6 interpretation of the original survivor curves is required in order to use
7 them as valid considerations in estimating service life. The Iowa-type
8 survivor curves were used to perform these interpretations.

9 **Q19. What is an "Iowa-type survivor curve" and how did you use such curves**
10 **to estimate the service life characteristics for each property group?**

11 A19. Iowa-type survivor curves are a widely used group of generalized survivor
12 curves that contain the range of survivor characteristics usually
13 experienced by utilities and other industrial companies. The Iowa survivor
14 curves were developed at the Iowa State University College of
15 Engineering Experiment Station through an extensive process of observing
16 and classifying the ages at which various types of property used by utilities
17 and other industrial companies had been retired. Iowa-type survivor
18 curves are used to smooth and extrapolate original survivor curves

1 determined by the retirement rate method. The Iowa survivor curves and
2 truncated Iowa survivor curves were used in the Depreciation Study to
3 describe the forecasted rates of retirement based on the observed rates of
4 retirement and the outlook for future retirements. As I will explain, the
5 use of truncated curves is appropriate to reflect retirements of plant
6 components that may not be fully depreciated at the time a plant is retired.

7 The estimated survivor curve designations for each depreciable property
8 group indicate the average service life, the family within the Iowa system
9 to which the property group belongs and the relative height of the mode.
10 For example, the Iowa 52-R2.5 indicates an average service life of fifty-
11 two years; a right-moded, or R, type curve (the mode occurs after average
12 life for right-moded curves); and a moderate height, 2.5, for the mode
13 (possible modes for R type curves range from 0.5 to 5).

14 **Q20. What approach did you use to estimate the lives of significant facilities**
15 **such as production plants?**

16 **A20.** I used the life span technique to estimate the lives of significant facilities
17 for which concurrent retirement of the entire facility is anticipated. In this

1 technique, the survivor characteristics of such facilities are described by
2 the use of interim survivor curves and estimated probable retirement dates.

3 The interim survivor curves describe the rate of retirement related to the
4 replacement of elements of the facility, such as, for a building, the
5 retirements of plumbing, heating, doors, windows, roofs, etc., that occurs
6 during the life of the facility. The probable retirement date provides the
7 rate of final retirement for each year of installation for the facility by
8 truncating the interim survivor curve for each installation year at its
9 attained age at the date of probable retirement. The use of interim survivor
10 curves truncated at the date of probable retirement provides a consistent
11 method for estimating the lives of the several years of installation for a
12 particular facility inasmuch as a single concurrent retirement for all years
13 of installation will occur when it is retired.

14 **Q21. Has this approach been adopted in other regulatory proceedings?**

15 A21. Yes. My firm has used the life span technique in performing depreciation
16 studies presented to and accepted by many public utility commissions
17 across the United States and Canada, including the IURC.

1 **Q22. What are the bases for the probable retirement years that you have**
2 **estimated for each facility?**

3 A22. The bases for the probable retirement years are life spans for each facility
4 that are based on judgment and incorporate consideration of the age, use,
5 size, nature of construction, management outlook and typical life spans
6 experienced and used by other electric utilities for similar facilities. Many
7 of the life spans result in probable retirement years that are many years in
8 the future but included as part of the Company's Integrated Resource Plan.
9 As a result, many of the retirements of these facilities are not yet subject to
10 specific management plans. At the appropriate time, detailed studies of the
11 economics of rehabilitation and continued use or retirement of the structure
12 will be performed and the results incorporated in the estimation of the
13 facility's life span.

14 **Q23. Have you physically observed NIPSCO's plants as part of your current**
15 **and past Depreciation Studies?**

16 A23. Yes. I made a field review of NIPSCO's property during March 2022 to
17 observe representative portions of plant. Also, I have conducted field
18 reviews of a representative portion of the Company's property in July 2015

1 and in March 2008. Field reviews are conducted to become familiar with
2 Company operations and to obtain an understanding of the function of the
3 plant and information with respect to the reasons for past retirements and
4 the expected future causes of retirements. This knowledge, as well as
5 information from other discussions with management, was incorporated in
6 the interpretation and extrapolation of the statistical analyses.

7 **Q24. Have you had similar field experience at other electric utility facilities?**

8 A24. Yes. I customarily conduct field reviews for my depreciation studies and I
9 have had the opportunity to visit scores of similar assets and meet with
10 operations personnel at other companies. The knowledge accumulated
11 from those visits and meetings provides me useful information that I can
12 draw on to confirm or challenge my numerical analyses concerning plant
13 condition and remaining life estimates.

14 **Q25. Would you please explain the concept of "net salvage"?**

15 A25. Net salvage is a component of the service value of capital assets that is
16 recovered through depreciation rates. The service value of an asset is its
17 original cost less its net salvage. Net salvage is the salvage value received

1 for the asset upon retirement less the cost to retire the asset. When the cost
2 to retire the asset exceeds the salvage value, the result is negative net
3 salvage.

4 Inasmuch as depreciation expense is the loss in service value of an asset
5 during a defined period, e.g., one year, it must include a ratable portion of
6 both the original cost and the net salvage. That is, the net salvage related
7 to an asset should be incorporated in the cost of service during the same
8 period as its original cost so that customers receiving service from the
9 asset pay rates that include a portion of both elements of the asset's service
10 value, the original cost and the net salvage value.

11 For example, the full recovery of the service value of a \$5,000 pole will
12 include not only the \$5,000 of original cost, but also, on average, \$2,900 to
13 remove the pole at the end of its life and \$150 in salvage value. In this
14 example, the net salvage component is negative \$2,750 ($\$150 - \$2,900$) and
15 the net salvage percent is negative 55% ($(\$150 - \$2,900)/\$5,000$).

16 **Q26. Please describe how you estimated the net salvage percentages.**

17 A26. I estimated the net salvage percentages based on judgment. In doing so, for

1 most accounts, I incorporated analyses of the historical data for the
2 period 1984 through 2021 for electric plant and considered estimates for
3 other electric companies. In the historical analyses, the net salvage, cost of
4 removal and gross salvage amounts were expressed as percents of the
5 original cost retired. These percents were calculated on annual and three-
6 year moving average bases for the 1984-1986 through 2019-2021 periods.

7 **Q27. Did you factor in final net salvage in your recommended net salvage**
8 **percentages?**

9 A27. Yes, I did. The final net salvage or dismantling cost of steam, hydro and
10 other production units were based on the 2022 NIPSCO Decommissioning
11 Cost Studies by 1898 & Co., Inc. For purposes of the 1898 & Co. studies, I
12 used the costs to dismantle each of the particular sites as of December 31,
13 2021 to industrial condition.

14 **Q28. Do the 1898 & Co. decommissioning studies include the costs associated**
15 **with complying with the Coal Combustion Residuals ("CCR") Rule as it**
16 **applies to coal ash ponds?**

17 A28. No. Consistent with the studies submitted in Cause No. 45159 and relied

1 upon for purposes of the current depreciation accrual rates, the costs of
2 compliance with CCR have not been included. As discussed by NIPSCO
3 Witness Blissmer, NIPSCO is proposing to recover those costs in separate
4 proceedings addressing federal mandates.

5 **Q29. The 1898 & Co. decommissioning studies include amounts for Bailly**
6 **Generating Station and R.M. Schahfer Generating Station, Units 14 and**
7 **15. Why is it appropriate to include decommissioning costs associated**
8 **with those units in light of the Commission's finding with respect to the**
9 **Mitchell Generating Station in Cause No. 43526?**

10 A29. I first would note that the depreciation accrual rates approved in Cause No.
11 43526 were not ever implemented, because that order was appealed.
12 Ultimately, a settlement was achieved in Cause No. 43969, which approved
13 new depreciation accrual rates. It seems to me a legal conclusion on which
14 I will not comment the extent to which the Commission's findings in that
15 appealed order resolve any questions about recovery of anticipated
16 decommissioning costs associated with retired units through future
17 depreciation accrual rates. I will note that the Bailly and Schahfer sites
18 remain in service, with Schahfer as a generating site. As such, these sites

1 remain used and useful. The anticipated decommissioning costs are
2 appropriately recovered through ongoing depreciation accrual rates.

3 **Q30. Please describe the second phase of the Depreciation Study in which**
4 **you calculated the composite remaining lives and annual depreciation**
5 **accrual rates.**

6 A30. After I estimated the service life and net salvage characteristics for each
7 depreciable property group, I calculated the annual depreciation accrual
8 rates for each group based on the straight line remaining life method using
9 remaining lives weighted consistent with the average service life procedure.
10 The annual depreciation accrual rates were developed as of December 31,
11 2021.

12 **Q31. Please describe the straight line remaining life method of depreciation.**

13 A31. The straight line remaining life method of depreciation allocates the
14 original cost of the property, less accumulated depreciation, less future net
15 salvage, in equal amounts to each year of remaining service life.

16 **Q32. Please describe the average service life procedure for calculating**
17 **remaining life accrual rates.**

1 A32. The average service life procedure defines the group or account for which
2 the remaining life annual accrual is determined. Under this procedure, the
3 annual accrual rate is determined for the entire group or account based on
4 its average remaining life and the rate is then applied to the surviving
5 balance of the group's cost. The average remaining life of the group is
6 calculated by first dividing the future book accruals (original cost less
7 allocated book reserve less future net salvage) by the average remaining life
8 for each vintage. The average remaining life for each vintage is derived
9 from the area under the survivor curve between the attained age of the
10 vintage and the maximum age. The sum of the future book accruals is then
11 divided by the sum of the annual accruals to determine the average
12 remaining life of the entire group for use in calculating the annual
13 depreciation accrual rate.

14 **Q33. Please describe amortization accounting.**

15 A33. In amortization accounting, units of property are capitalized in the same
16 manner as they are in depreciation accounting. Amortization accounting is
17 used for accounts with a large number of units, but small asset values,
18 therefore, depreciation accounting is difficult for these assets because

1 periodic inventories are required to properly reflect plant in service.
2 Consequently, retirements are recorded when a vintage is fully amortized
3 rather than as the units are removed from service. That is, there is no
4 dispersion of retirement. All units are retired when the age of the vintage
5 reaches the amortization period. Each plant account or group of assets is
6 assigned a fixed period which represents an anticipated life which the
7 asset will render full benefit. For example, in amortization accounting,
8 assets that have a 20-year amortization period will be fully recovered after
9 20 years of service and taken off the Company books, but not necessarily
10 removed from service. In contrast, assets that are taken out of service
11 before 20 years remain on the books until the amortization period for that
12 vintage has expired.

13 **Q34. Amortization accounting is being applied to which plant accounts in the**
14 **Depreciation Study?**

15 A34. Amortization accounting was approved in the IURC's December 21, 2011
16 Order in NIPSCO's electric rate case in Cause No. 43969, continued in the
17 July 18, 2016 Order in NIPSCO's electric rate case in Cause No. 44688), as
18 well as the settlement agreement in NIPSCO's most recent electric rate case

1 in Cause No. 45159. Amortization accounting is only appropriate for
2 certain Common and General Plant accounts. These accounts are 391.1,
3 391.2, 393, 394, 395, 397 and 398 for General Plant, and 391.1, 391.2, 393, 394,
4 395, 397 and 398 for Common Plant, which represent slightly less than 2
5 percent of depreciable plant.

6 **Q35. Please use an example to illustrate how the annual depreciation accrual**
7 **rate for a particular group of property is presented in the Depreciation**
8 **Study.**

9 A35. I will use Account 353, Station Equipment, as an example because it is the
10 largest depreciable mass account and represents approximately 12% of
11 depreciable electric plant.

12 The retirement rate method was used to analyze the survivor characteristics
13 of this property group. Aged plant accounting data was compiled from
14 1937 through 2021 and analyzed in periods that best represent the overall
15 service life of this property. The life tables for the 1937-2021 and 1987-2021
16 experience bands are presented on Pages VII-96 through VII-101 of the
17 Depreciation Study. The life table displays the retirement and surviving

1 ratios of the aged plant data exposed to retirement by age interval. For
2 example, Page VII-96 of the Depreciation Study shows \$805,148 retired at
3 age 0.5 with \$1,046,899,937 exposed to retirement. Consequently, the
4 retirement ratio is 0.0008 and the surviving ratio is 0.9992. These life tables,
5 or original survivor curve, are plotted along with the estimated smooth
6 survivor curve, the 50-S0, on Page VII-95 of the Depreciation Study.

7 The net salvage percent is presented on pages VIII-41 and VIII-42. The
8 percentage is based on the result of annual gross salvage minus the cost to
9 remove plant assets as compared to the original cost of plant retired during
10 the period 1984 through 2021. The 38-year period experienced \$9,062,368
11 (\$11,787,721-\$20,850,089) in net salvage for \$141,180,567 plant retired. The
12 result is net salvage of 6 percent ($\$9,062,368/\$141,180,567$). However, the
13 three-year and most recent five years show a trend to more negative net
14 salvage. The currently approved net salvage percentage for this account is
15 negative 10 percent. Therefore, net salvage for station equipment is set at
16 negative 15 percent.

17 My calculation of the annual depreciation related to the original cost as of

1 December 31, 2021, of electric plant is presented on Pages IX-74 through IX-
2 76 of the Depreciation Study. The calculation is based on the 50-50 survivor
3 curve, 15% negative net salvage, the attained age, and the allocated book
4 reserve. The tabulation sets forth the installation year, the original cost,
5 calculated accrued depreciation, allocated book reserve, future book
6 accruals, remaining life and annual accrual. These totals are brought
7 forward to the table on Page VI-7 of the Depreciation Study.

8 **Q36. Please explain how you calculated the forecasted depreciation rates as of**
9 **December 31, 2023.**

10 A36. First, the plant in service and book reserve were brought forward from
11 December 31, 2021 to December 31, 2023 based on the capital budget by
12 account and by year. The book reserve by account as of December 31, 2023
13 was developed by adding the annual accruals and gross salvage each
14 month and subtracting retirements and cost of removal each month for the
15 two-year period. Once the plant in service as of December 31, 2023 was
16 developed by vintage within account and the book reserve is developed by
17 account, then the December 31, 2023 depreciation rates were calculated
18 using the same methods and procedures as in the 2021 Depreciation Study.

1 It should be noted that annual depreciation accrual rates for steam assets at
2 Michigan City and R.M. Schahfer are based on the recovery period of
3 December 31, 2032, which is after the retirement date by 6 and 7 years,
4 respectively.

5 **Q37. Have you also calculated alternative December 31, 2021 and December 31,**
6 **2023 depreciation rates?**

7 A37. Yes. Consistent with the past practices and how the current depreciation
8 rates were developed, all asset classes have been depreciated as of
9 December 31, 2021 and December 31, 2023 utilizing the equal life group
10 procedure. There were no changes in life or net salvage parameters as those
11 used in Attachment 15-B and Attachment 15-C. Attachment 15-D sets forth
12 the depreciation rates and expense as of December 31, 2021 and December
13 31, 2023 consistent with the equal life group procedure.

14 **Q38. You mentioned previously that the change from the ELG procedure to the**
15 **ASL procedure was one of the two main drivers behind the overall**
16 **reduction in depreciation rates. Did you also determine depreciation**
17 **rates using the ELG procedure?**

1 A38. Yes. Both the ELG and ASL procedures are accepted procedures; however,
2 the IURC has expressed a preference for ELG. As described by NIPSCO
3 Witness Whitehead, the Company asked me to compute depreciation rates
4 using both procedures, and the Company made the decision to switch to
5 the ASL procedure. That decision has produced a significant reduction in
6 depreciation rates and an overall reduction to depreciation expense of
7 \$45,670,313 as compared to the depreciation expense that will result from
8 the rates recommended by my December 31, 2023 study.

9 **Conclusion**

10 **Q39. Does this conclude your prefiled direct testimony?**

11 A39. Yes.

VERIFICATION

I, John J. Spanos, President of Gannett Fleming Valuation and Rate Consultants, LLC, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information, and belief.



John J. Spanos

Date: September 15, 2022

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service

Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693- LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integritys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	Pacificorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
374.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
378.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
379.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
383.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EI-AAM	Duke Energy Ohio	Depreciation
386.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
387.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
388.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
389.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
390.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
391.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
392.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
393.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
395.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
396.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
397.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
398.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
399.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
400.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power Company	Depreciation
401.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
402.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
403.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation
404.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
405.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
406.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation



2021 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2021**

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Merrillville, Indiana

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Harrisburg, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

September 14, 2022

Northern Indiana Public Service Company
801 E. 86th Avenue
Merrillville, IN 46410

Attention Robert C. Sears
Director of Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric and common plant of Northern Indiana Public Service Company as of December 31, 2021. 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

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:jmr

071055.000

TABLE OF CONTENTS

Executive Summary	iii
PART I. INTRODUCTION	I-1
Scope	I-2
Plan of Report	I-2
Basis of the Study	I-3
Depreciation	I-3
Service Life and Net Salvage Estimates.....	I-4
 PART II. ESTIMATION OF SURVIVOR CURVES	 II-1
Survivor Curves.....	II-2
Iowa Type Curves.....	II-3
Retirement Rate Method of Analysis	II-9
Schedules of Annual Transactions in Plant Records	II-10
Schedule of Plant Exposed to Retirement	II-13
Original Life Table	II-15
Smoothing the Original Survivor Curve	II-17
 PART III. SERVICE LIFE CONSIDERATIONS	 III-1
Field Trips	III-2
Service Life Analysis	III-3
 PART IV. NET SALVAGE CONSIDERATIONS	 IV-1
Net Salvage Analysis	IV-2
Net Salvage Considerations	IV-2
 PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION	 V-1
Group Depreciation Procedures.....	V-2
Single Unit of Property.....	V-2
Average Service Life Procedure	V-3
Remaining Life Annual Accrual Rates	V-3
Calculation of Annual and Accrued Amortization	V-5
 PART VI. RESULTS OF STUDY	 VI-1
Qualification of Results.....	VI-2
Description of Summary Tabulations.....	VI-2
Description of Detailed Tabulations.....	VI-2

TABLE OF CONTENTS, cont

Table 1. Summary of Estimated Survivor Curve, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2021	VI-4
Table 2. Summary of Estimated Survivor Curve, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Common Plant as of December 31, 2021	VI-9
PART VII. SERVICE LIFE STATISTICS	VII-1
Electric Plant.....	VII-2
Common Plant.....	VII-218
PART VIII. NET SALVAGE STATISTICS	VIII-1
Electric Plant.....	VIII-2
Common Plant.....	VIII-77
PART IX. DETAILED DEPRECIATION CALCULATIONS	IX-1
Electric Plant.....	IX-2
Common Plant.....	IX-139

NORTHERN INDIANA PUBLIC SERVICE COMPANY DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Northern Indiana Public Service Company's ("NIPSCO" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric and common plant as of December 31, 2021. 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 average service life ("ASL") 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.

NIPSCO's accounting policy has not changed since the last depreciation study was prepared, however, the depreciation procedure recommended in this study has changed. There has been a significant change in the surviving assets, particularly at steam facilities. These changes have caused the proposed service life estimates and net salvage parameters in the depreciation study to change which creates new depreciation rates from the previous depreciation study as of December 31, 2017.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric and common plant in service as of December 31, 2021 as summarized by Tables 1 and 2 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$265 million when applied to depreciable plant balances as of December 31, 2021. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2021	PROPOSED RATE	PROPOSED EXPENSE
ELECTRIC PLANT			
Steam Production Plant	\$2,430,305,510.74	6.20	\$150,788,813
Hydraulic Production Plant	72,652,153.21	5.77	4,189,194
Other Production Plant	238,227,657.63	3.50	8,329,665
Transmission Plant	1,965,103,759.47	1.86	36,554,215
Distribution Plant	2,636,720,068.61	2.26	59,620,185
General Plant	109,608,317.54	5.92	6,486,420
General Plant Reserve Amortization	-	-	(3,200,000)
Total Electric Plant	<u>7,452,617,467.20</u>	3.53	<u>262,768,492</u>
COMMON PLANT			
	<u>168,663,392.00</u>	1.30	<u>2,192,783</u>
Total	<u>\$7,621,280,859.20</u>	3.48	<u>\$264,961,275</u>

PART I. INTRODUCTION

NORTHERN INDIANA PUBLIC SERVICE COMPANY

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Northern Indiana Public Service Company (“NIPSCO”) as applied to electric and common plant in service as of December 31, 2021. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric and common plant in service.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2021; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and net salvage estimates used for other electric properties.

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 average service life (also referred to as average life group) procedure and the remaining life basis. For certain General Plant Accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group.

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 electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric 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 (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

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

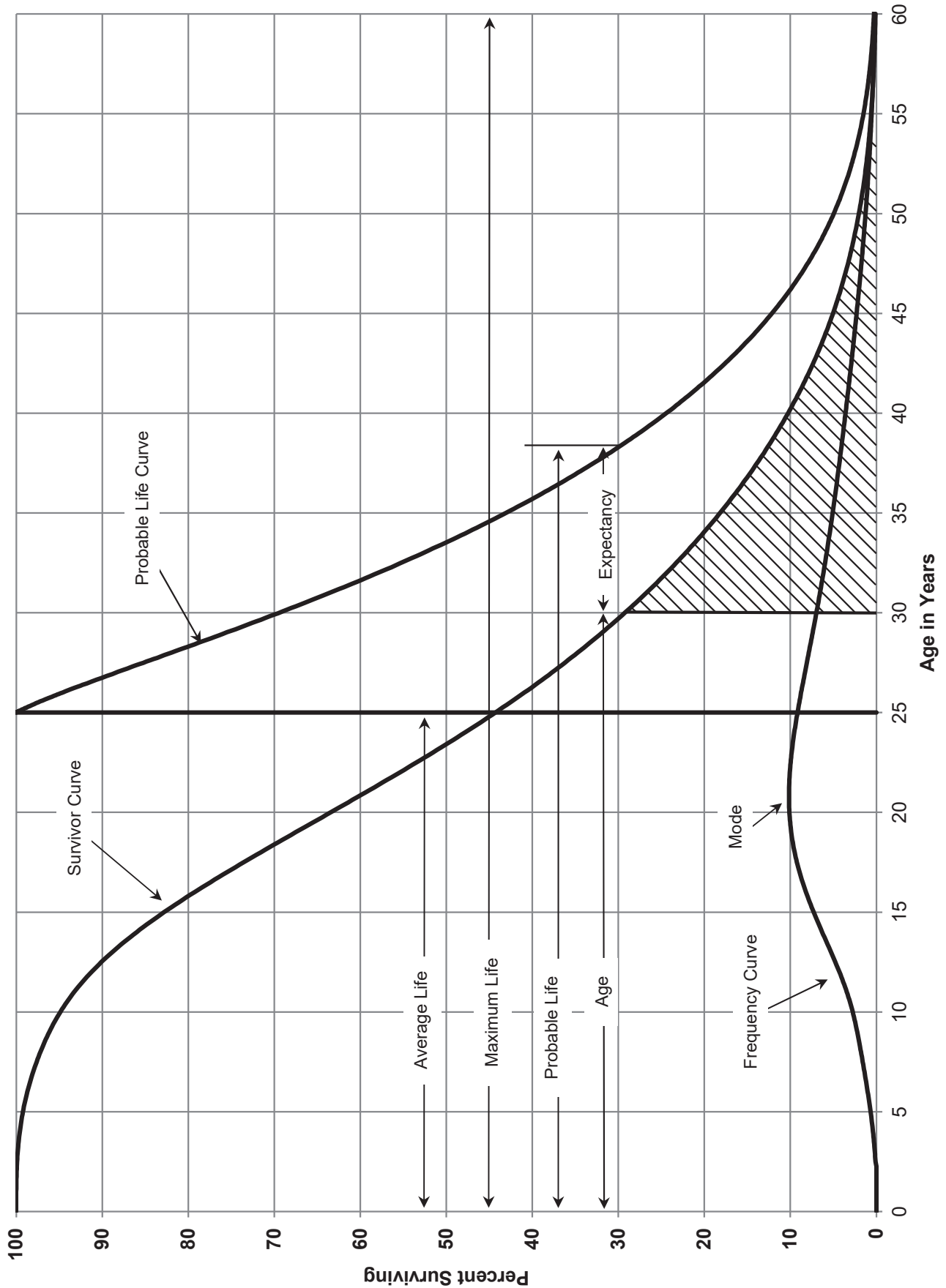


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

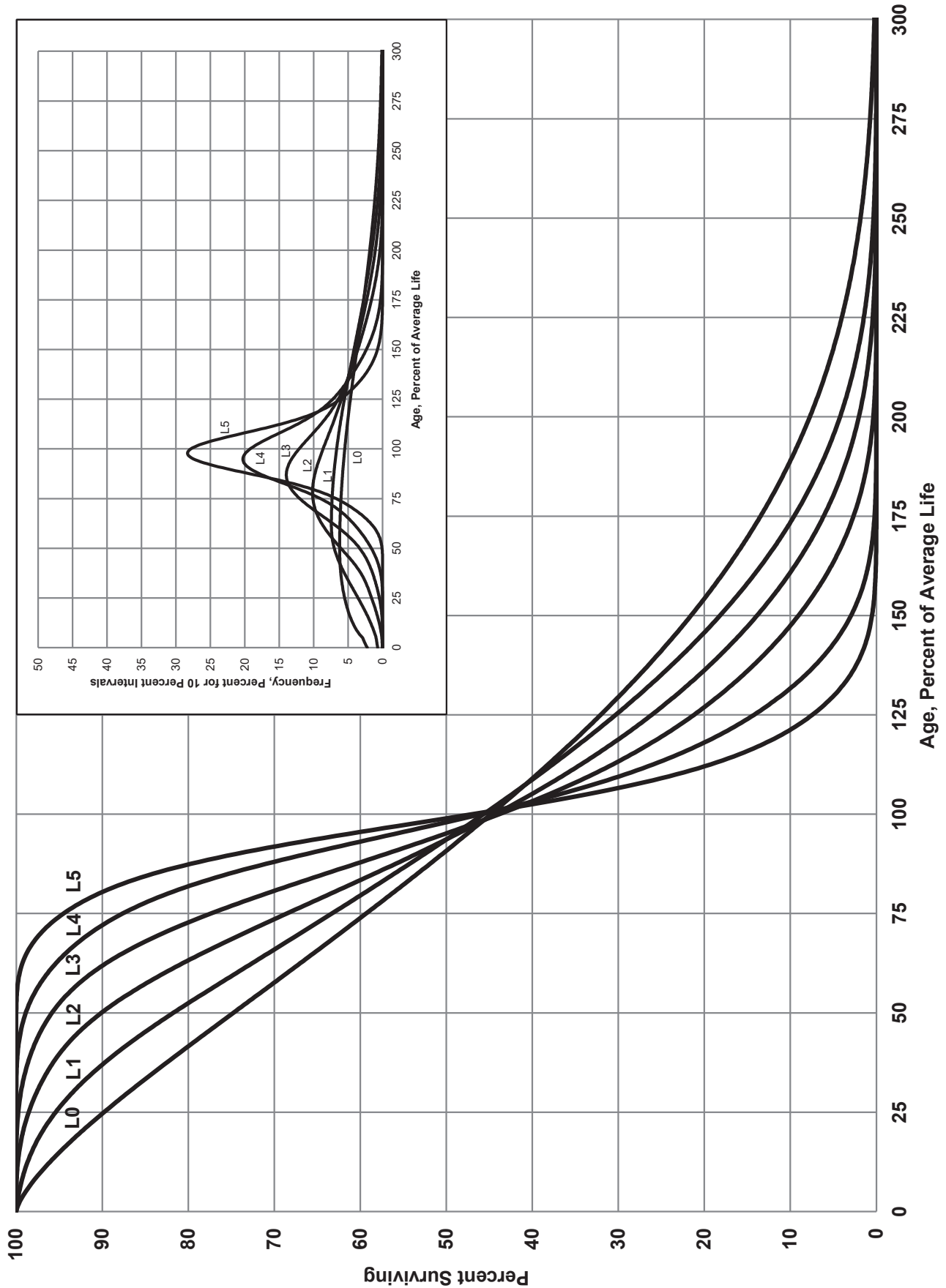


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

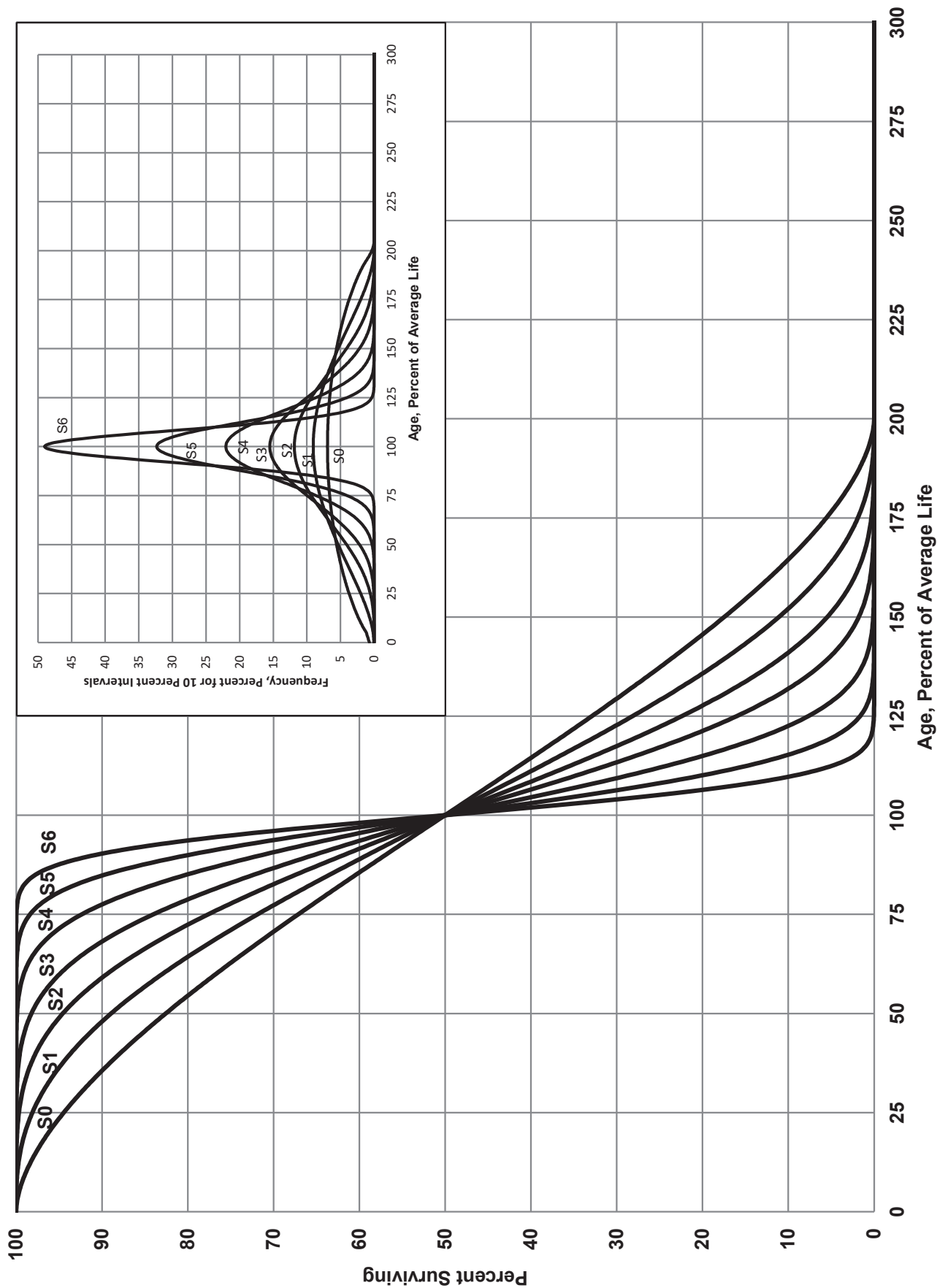


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

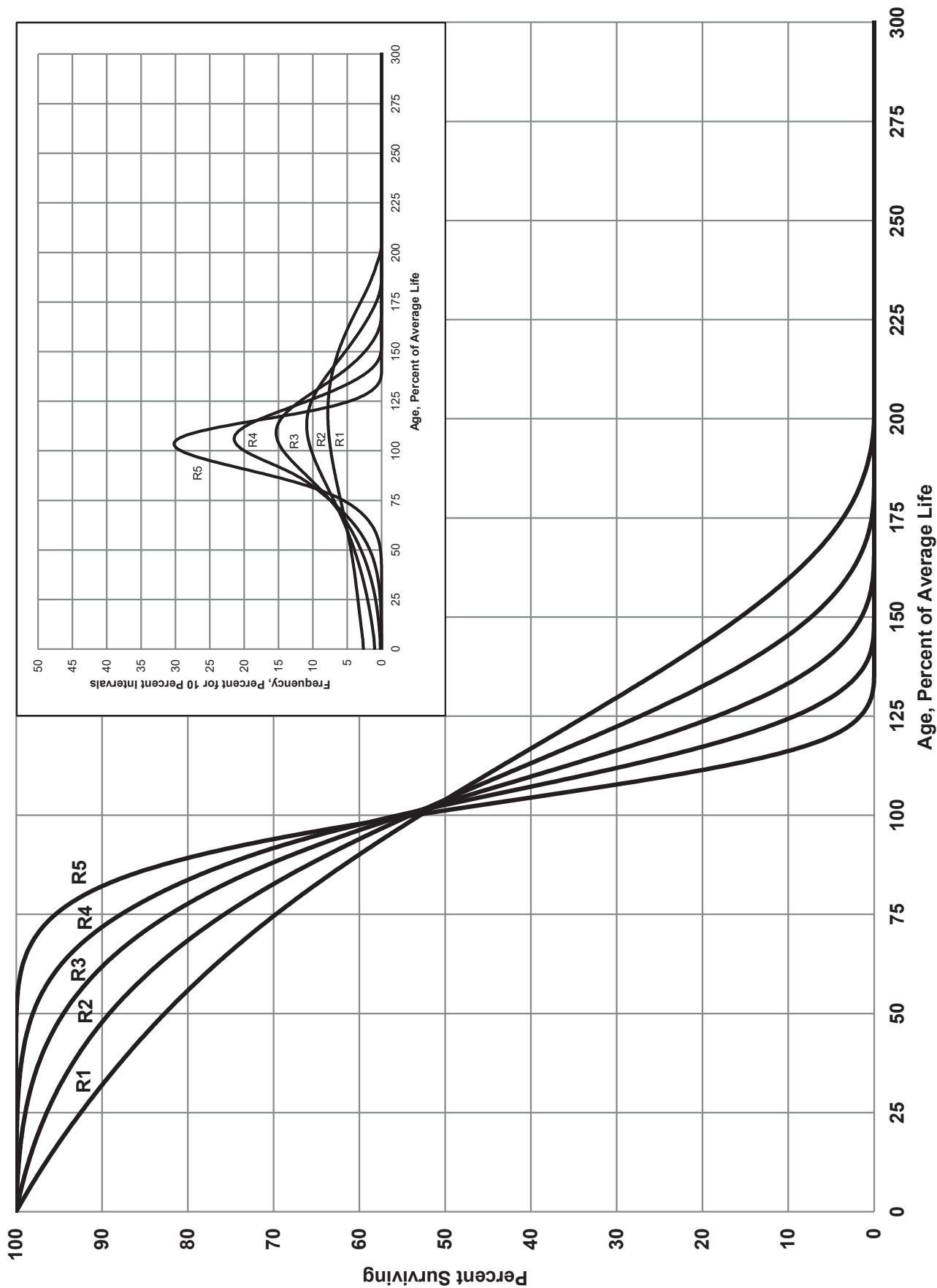


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

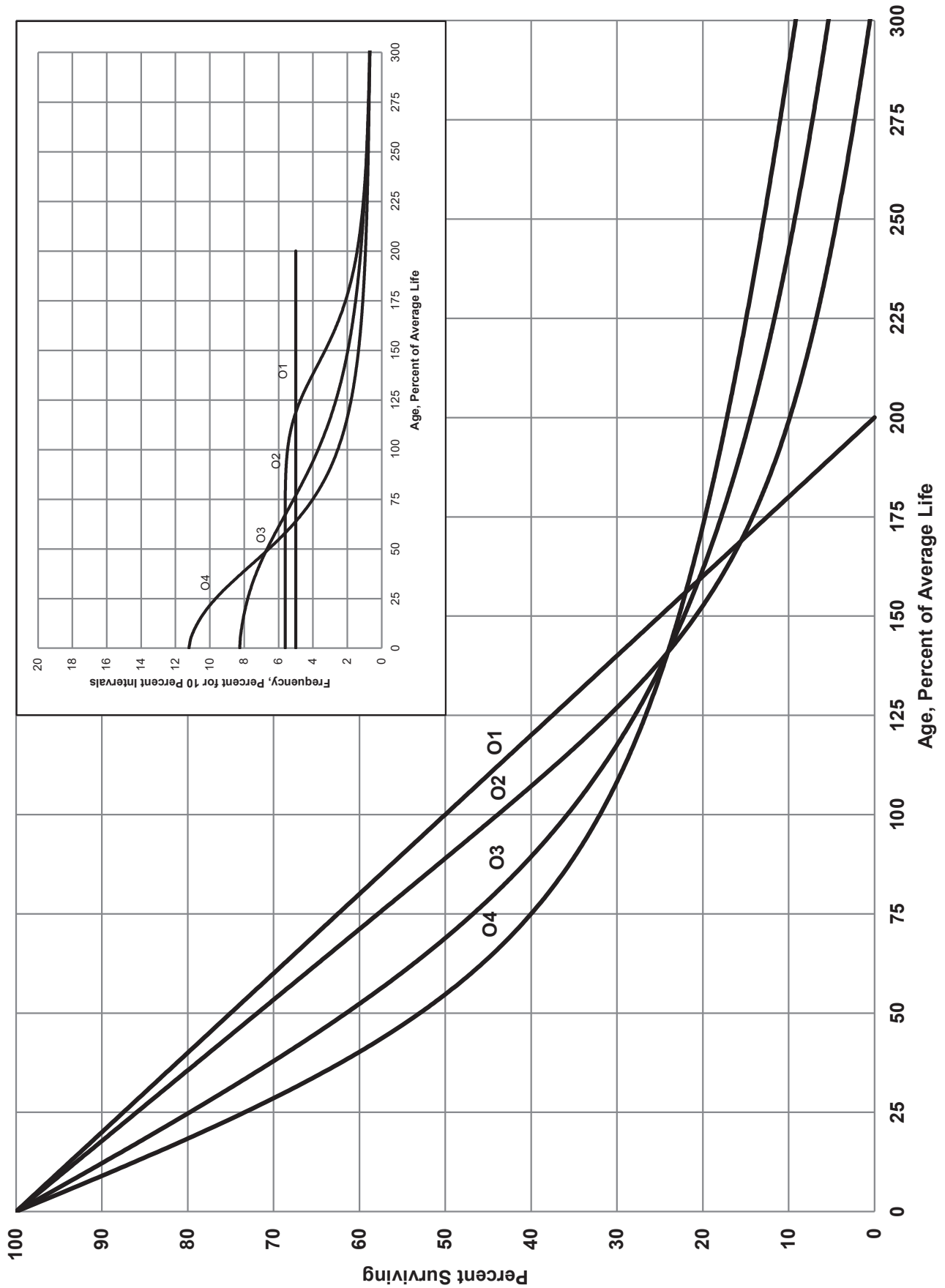


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. 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 2007 were retired in 2012. 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 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 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 2012-2021
SUMMARIZED BY AGE INTERVAL

Year	Retirements, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
Placed (1)	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)			
2007	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2008	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2009	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2010	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2011	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2012	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2013		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2014			6	12	13	15	16	17	19	19	19	124	6½-7½
2015				6	13	15	16	17	19	19	19	131	5½-6½
2016					7	14	16	17	19	20	20	143	4½-5½
2017						8	18	20	22	23	23	146	3½-4½
2018							9	20	22	25	25	150	2½-3½
2019								11	23	25	25	151	1½-2½
2020									11	24	24	153	½-1½
2021										13	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2012-2021

Placement Band 2007-2021

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Placement Band 2007-2021											Total During Age Interval (12)	Age Interval (13)
	Experience Band 2012-2021												
	Acquisitions, Transfers and Sales, Thousands of Dollars												
	During Year												
	2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)			
2007	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2008	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2009	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2010	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2011	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2012	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2013	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2014	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2015	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2016	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2017	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2018	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2019	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2020	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2021	-	-	-	-	-	-	-	-	-	-	-	-	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 2012 through 2021 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 2017 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 2012-2021
SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars											Total at		Age Interval
	Annual Survivors at the Beginning of the Year											Beginning of		
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
2007	255	245	234	222	209	195	239	216	192	167	167	13 ¹ / ₂ -14 ¹ / ₂		
2008	279	268	256	243	228	212	194	174	153	131	323	12 ¹ / ₂ -13 ¹ / ₂		
2009	307	296	284	271	257	241	224	205	184	162	531	11 ¹ / ₂ -12 ¹ / ₂		
2010	338	330	321	311	300	289	276	262	242	226	823	10 ¹ / ₂ -11 ¹ / ₂		
2011	376	367	357	346	334	321	307	297	280	261	1,097	9 ¹ / ₂ -10 ¹ / ₂		
2012	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8 ¹ / ₂ -9 ¹ / ₂		
2013		460 ^a	455	444	432	419	405	390	374	356	1,952	7 ¹ / ₂ -8 ¹ / ₂		
2014			510 ^a	504	492	479	464	448	431	412	2,463	6 ¹ / ₂ -7 ¹ / ₂		
2015				580 ^a	574	561	546	530	501	482	3,057	5 ¹ / ₂ -6 ¹ / ₂		
2016					660 ^a	653	639	623	628	609	3,789	4 ¹ / ₂ -5 ¹ / ₂		
2017						750 ^a	742	724	685	663	4,332	3 ¹ / ₂ -4 ¹ / ₂		
2018							850 ^a	841	821	799	4,955	2 ¹ / ₂ -3 ¹ / ₂		
2019								960 ^a	949	926	5,719	1 ¹ / ₂ -2 ¹ / ₂		
2020									1,080 ^a	1,069	6,579	¹ / ₂ -1 ¹ / ₂		
2021										1,220 ^a	7,490	0- ¹ / ₂		
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 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2012-2021

Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

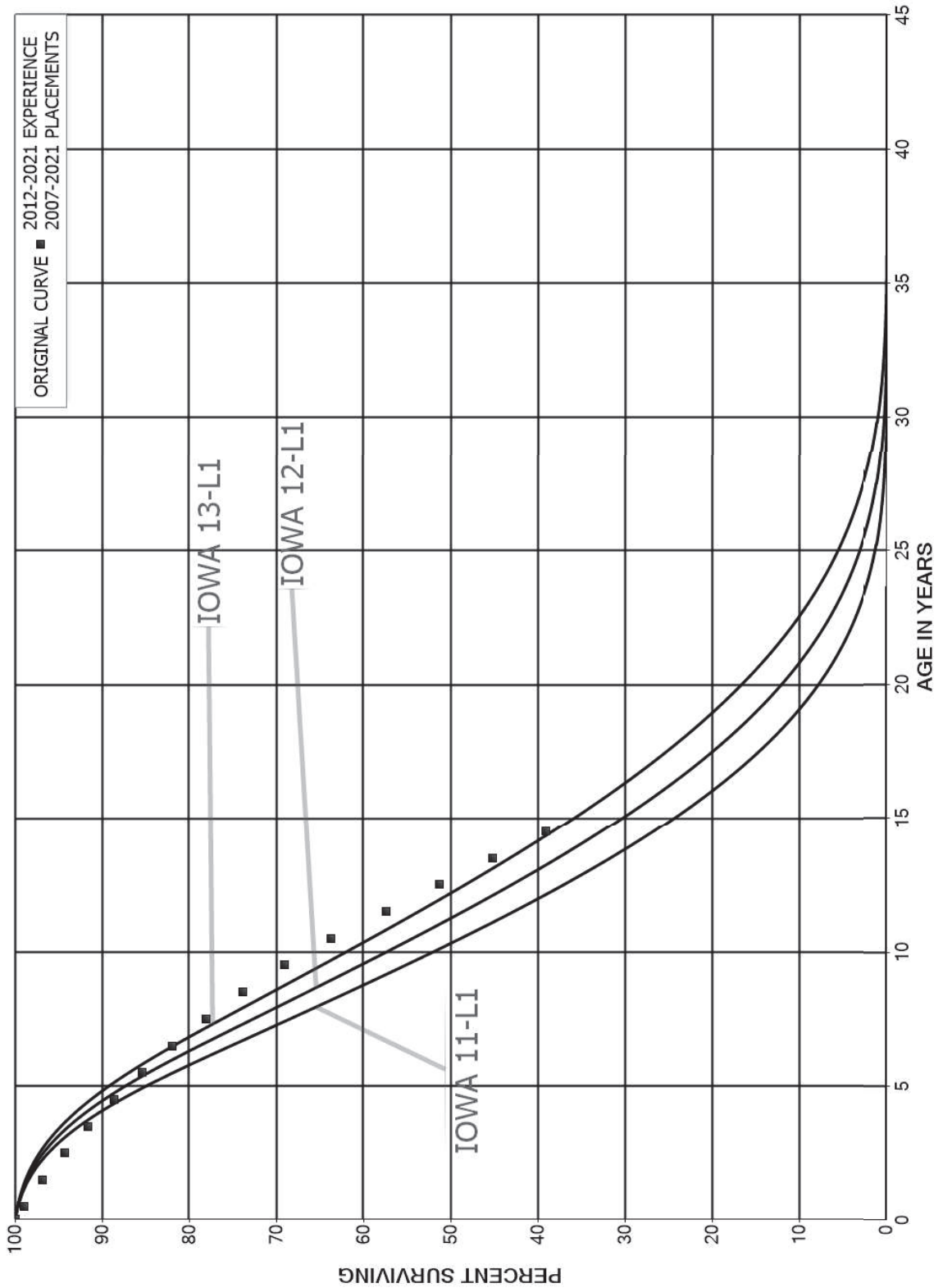


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

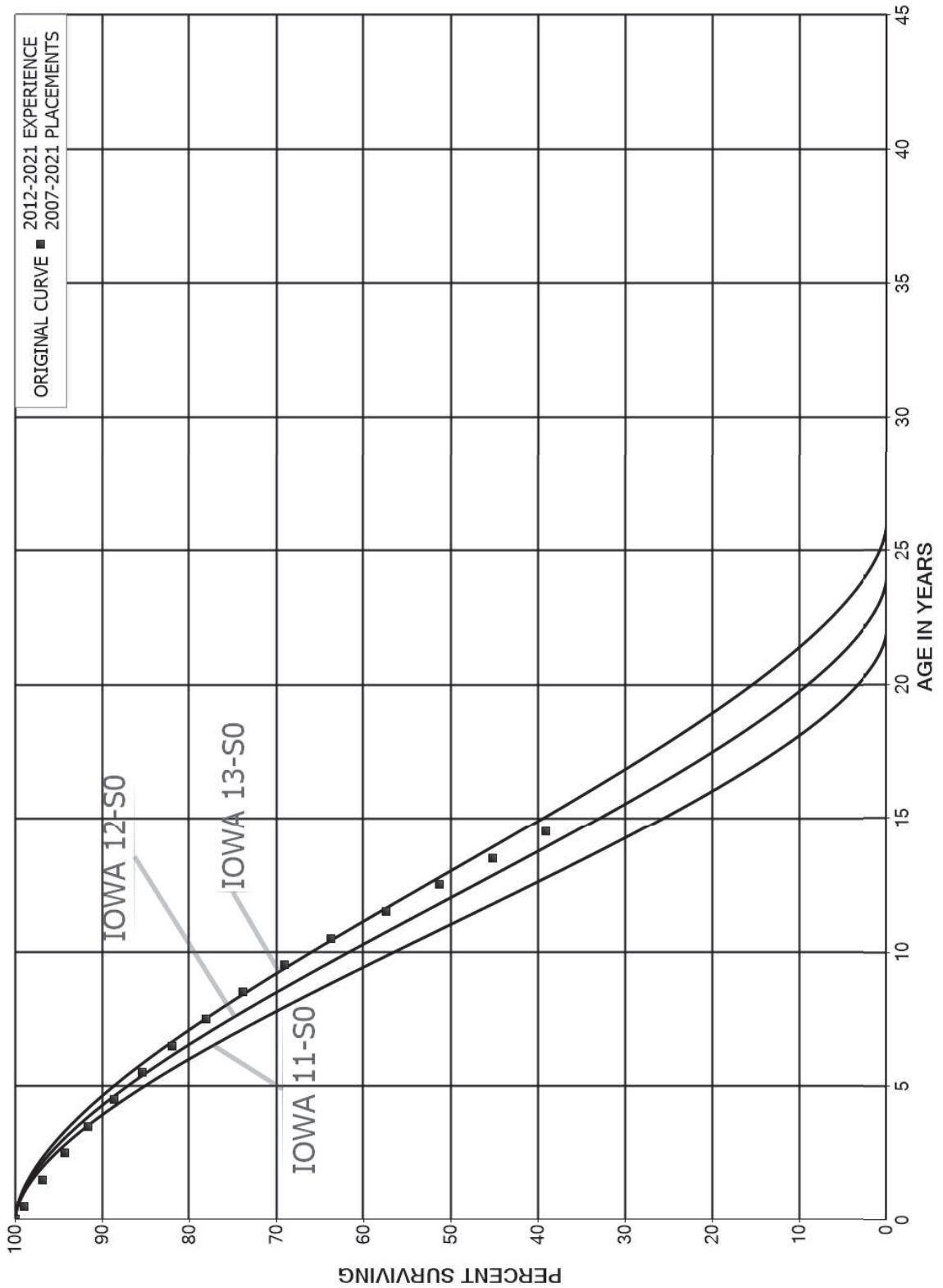


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

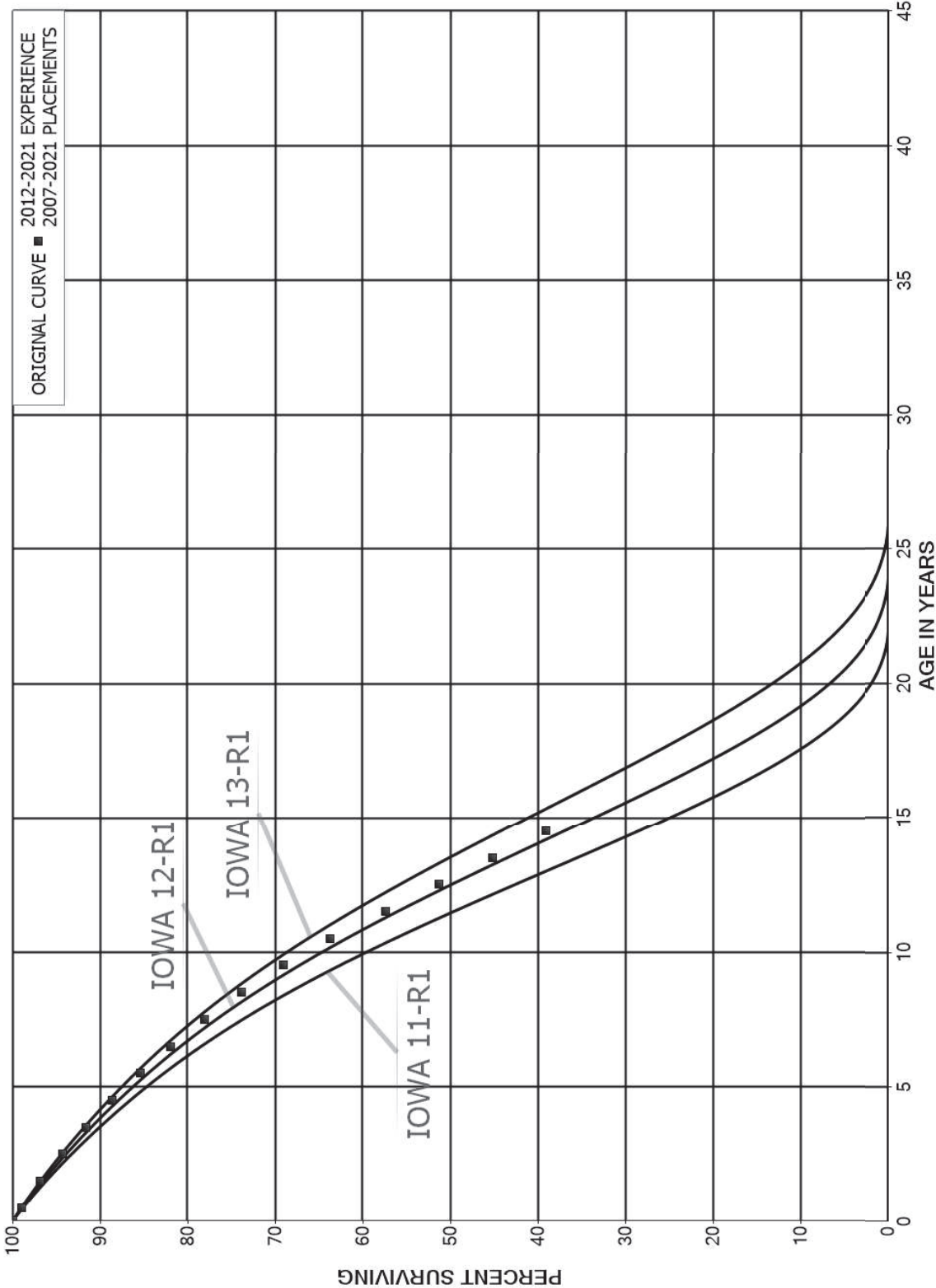
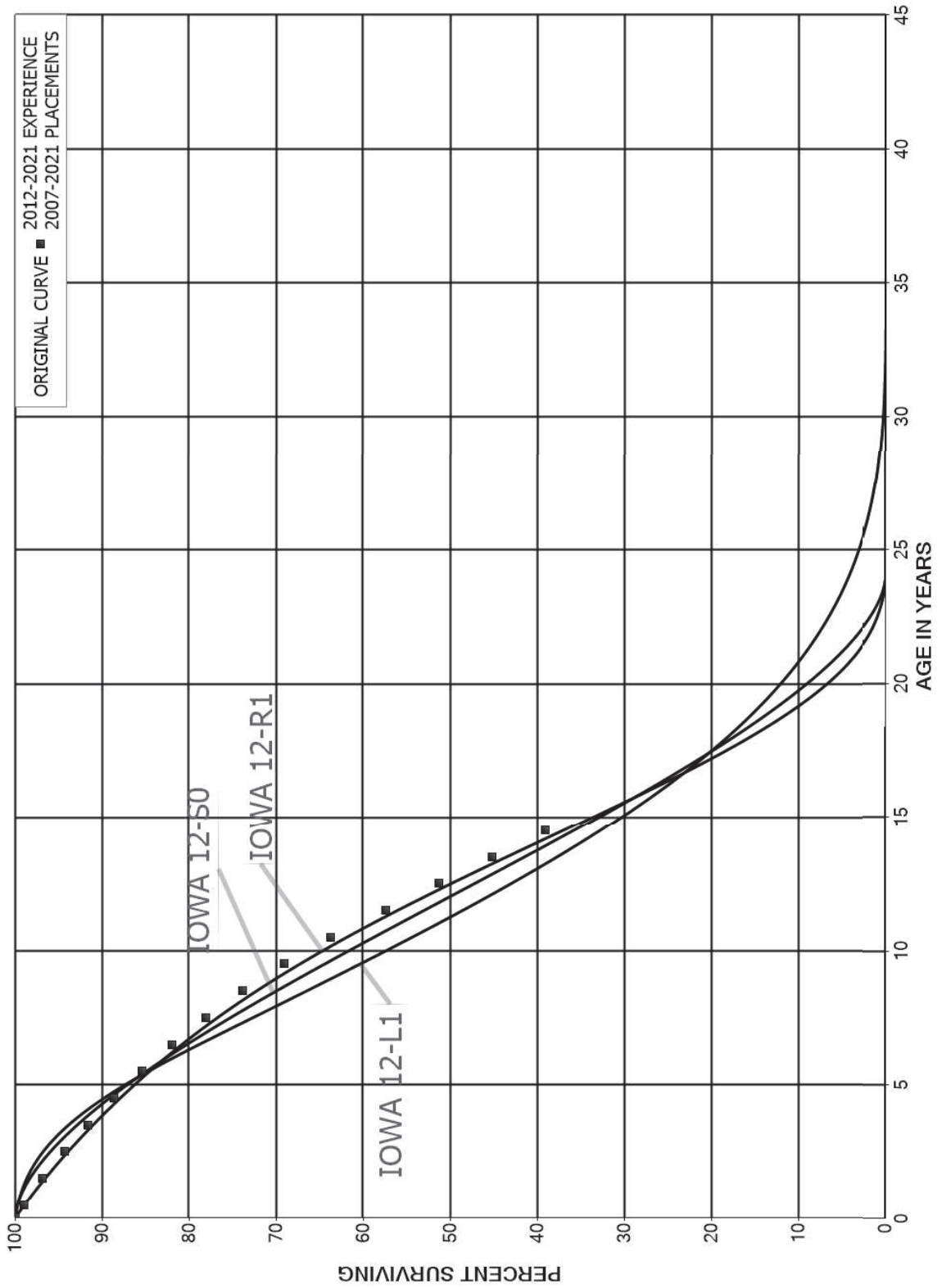


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

The plant facilities visited during 2008, 2015 and 2022 are as follows:

March 9-10, 2022

- Dunns Bridge South Solar Farm
- Schahfer Generating Station
- Michigan City Generating Station
- Oakdale Hydro Plant
- Twin Lakes Substation
- Monticello Substation
- Reynolds Substation

July 7, 2015

- Bailly Generating Facility
- Michigan City Generating Facility
- R.M. Schahfer Generating Facility

July 8, 2015

- Sugar Creek Generating Facility
- Oakdale Hydro Plant
- Norway Hydro Plant
- Broadway Substation
- Liberty Park Substation
- Liberty Park Service Center
- Dune Acres Substation
- South Valparaiso Substation
- Valparaiso Service Center
- Campus Substation
- Washington Street Substation

March 18, 2008

- Northern Indiana Headquarters Building
- Broadway Substation

St. John Substation
 Lake Hills Substation
 Lake George Substation
 La Porte Distribution Operating Complex
 Valparaiso Operations Center

March 19, 2008

Bailly Generating Facility
 Michigan City Generating Facility
 R.M. Schahfer Generating Facility

SERVICE LIFE ANALYSIS

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

For many accounts and subaccounts, the statistical analysis resulted in good to excellent indications of complete survivor patterns. These accounts represent 92% of the depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below:

<u>Account No.</u>	<u>Account Description</u>
STEAM PRODUCTION PLANT	
311	Structures and Improvements
312.1	Boiler Plant Equipment
312.2	Boiler Plant Equipment - Mobile Fuel Handling and Storage
312.3	Boiler Plant Equipment - Unit Train Coal Cars
312.4	Boiler Plant Equipment - SO ₂ Plant Equipment
312.5	Boiler Plant Equipment - Coal Pile Base
314	Turbogenerator Units
315	Accessory Electric Equipment
316	Miscellaneous Power Plant Equipment
HYDRO PLANT	
331	Structures and Improvements
332	Reservoirs, Dams and Waterways
333	Water Wheels, Turbines and Generators
334	Accessory Electric Equipment

OTHER PRODUCTION PLANT

342	Fuel Holders, Producers and Accessories
343	Prime Movers
345	Accessory Electric Equipment

TRANSMISSION PLANT

352	Structures and Improvements
353	Station Equipment
354	Towers and Fixtures
355	Poles and Fixtures
358	Underground Conductors and Devices

DISTRIBUTION PLANT

361	Structures and Improvements
362	Station Equipment
364.1	Customer Transformer Station
364.2	Poles, Towers and Fixtures
365	Overhead Conductors and Devices
366	Underground Conduit
367	Underground Conductors and Devices
368	Line Transformers
369.2	Underground Services
370.2	Meters
371	Installations on Customers' Premises
373	Street Lighting and Signal Systems

GENERAL PLANT

390	Structures and Improvements
-----	-----------------------------

COMMON PLANT

390	Structures and Improvements
-----	-----------------------------

The two largest mass accounts, 353 and 364.2, 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 through 2021. These data have been coded according to account or property group, type of transaction, year 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 Account 353, Station Equipment, is the 50-S0 and is based on the statistical indication for the periods 1937 through 2021 and 1987 through 2021. The 50-S0 is a very good fit of the significant portion of the original survivor curve as set forth on page VII-95 and consistent with management outlook for a continuation of the historical experience, and within the typical service life range of 45 to 60 years for station equipment. The previous estimate for this account was a 49-S0 survivor curve.

The survivor curve estimate for Account 364.2, Poles, Towers and Fixtures, is the 47-R1 and is based on the statistical indication for the period 1937 through 2021. The 47-R1 is an excellent fit of the significant portion of the original survivor curve as set forth on page VII-145 and consistent with management outlook for a continuation of historical experience, and within the typical service life range of 40 to 55 years for distribution poles. The previous estimate for this account was a 45-R1 survivor curve.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam, hydro and other production plant related to Northern Indiana Public Service Company stations were based on the retirement rate method.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units. Final decisions as to date of retirement will be determined by management on a unit by unit basis.

The life span estimate for the coal-fired, base-load units is 39 to 52 years, which is typical of life spans for coal units with the current regulation. A 60-year life span estimate applies to the Sugar Creek unit which is typical for that type of unit. The life

spans for the hydro facilities are 112 and 113 years and tied to the license date. Life spans of 40 to 47 years were estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

A summary of the year in service, life span and probable retirement year for each power production unit, follows:

<u>Depreciable Group</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
STEAM PRODUCTION PLANT			
Michigan City Unit 12	1974	2026	52
R. M. Schahfer Unit 14	1976	2021	45
R. M. Schahfer Unit 15	1979	2021	42
R. M. Schahfer Unit 17	1983	2025	42
R. M. Schahfer Unit 18	1986	2025	39
Sugar Creek	2008	2068	60
HYDRO PLANT			
Norway	1924	2037	113
Oakdale	1925	2037	112
OTHER PRODUCTION PLANT			
R. M. Schahfer Unit 16A	1979	2026	47
R. M. Schahfer Unit 16B	1979	2026	47
Sugar Creek	2008	2048	40

Generally, the survivor curve estimates for the remaining accounts which comprise 8 percent of the total depreciable plant in service were based on judgments which considered the statistical analyses, the nature of the plant and equipment, the previous estimate for this company and a general knowledge of service lives for similar equipment in other electric companies.

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled by account through 2021. Cost of removal and gross 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 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 gross salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

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

Statistical analyses of historical data for the period 1984 through 2021 for electric and common plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 21 plant accounts, representing 61 percent of the total depreciable plant, as follows:

Transmission Plant	
352.00	Structures and Improvements
353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices
357.00	Underground Conduit

Distribution Plant

361.00	Structures and Improvements
362.00	Station Equipment
364.10	Customer Transformer Station
364.20	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Overhead Services
369.20	Underground Services
370.10	Customer Metering Stations
370.20	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

Common Plant

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

The combined analysis for Accounts 364.10, Customer Transformer Station, and 364.20, Poles, Towers and Fixtures, 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 1984 through 2021 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 1984-1986 through 2019-2021 periods were computed to smooth the annual amounts.

Cost of removal fluctuated widely throughout the period. The years with high cost of removal was a result of removal of poles in difficult locations. Cost of removal for the thirty-eight year period averaged 63 percent. Cost of removal for the most recent five years averaged 71 percent.

Gross salvage was high for the first few years of the period but has diminished since the mid-1990s with the exception of 2009 and 2018. The most recent five-year average of 7 percent gross salvage reflects recent trends and the reduced market for poles and towers.

The net salvage percent based on the overall period 1984 through 2021 is 53 percent negative net salvage and based on the most recent five-year period is 63 percent negative net salvage. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 25 to negative 75 percent. The net salvage estimate for poles is negative 55 percent, is within the range of other estimates and reflects the overall historical indications of negative net salvage.

For steam production plants, or 32 percent of the depreciable plant, the estimates of net salvage were based on the results of decommissioning studies performed by 1898 & Co. The decommissioning study results were valued to the final retirement date by unit or location to determine the most appropriate net salvage percent for the facility.

The net salvage percents for the remaining accounts representing 7 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

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:

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

Average Service Life Procedure

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

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

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

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2021 and based on the straight line remaining life method using the average service life procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2021, 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, 2021. 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 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, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

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

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

	<u>Account</u>	<u>Amortization Period, Years</u>
<u>ELECTRIC PLANT</u>		
391.1	Office Furniture and Equipment	20
391.2	Computers and Peripheral Equipment	7
393	Stores Equipment	30
394	Tools, Shop and Garage Equipment	25
395	Laboratory Equipment	20
397	Communication Equipment	15
398	Miscellaneous Equipment	20
<u>COMMON PLANT</u>		
391.1	Office Furniture and Equipment	20
391.2	Computers and Peripheral Equipment	7
393	Stores Equipment	30
394	Tools, Shop and Garage Equipment	25
395	Laboratory Equipment	20
397	Communication Equipment	15
398	Miscellaneous Equipment	20

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 original cost by the period of amortization for the account.

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 net 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 average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric and common plant in service as of December 31, 2021. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2021, is reasonable for a period of three to five years.

DESCRIPTION OF SUMMARY TABULATIONS

Summaries of the results of the study, as applied to the original cost of electric and common plant as of December 31, 2021, are presented on pages VI-4 through VI-10 of this report. The schedules set forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

DESCRIPTION OF DETAILED TABULATIONS

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

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 electric utility companies. 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 net salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and gross 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, 2021 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.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCRUAL RATE (9)=(6)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
STEAM PRODUCTION PLANT									
3111.00 STRUCTURES AND IMPROVEMENTS									
MICHIGAN CITY GENERATING STATION	12-2026	110-R2.5	*	49,860,654.84	30,432,676	21,921,012	1,992,819	**	4.00
MICHIGAN CITY - UNIT 12	12-2026	110-R2.5	*	101,006,387.44	54,647,324	51,409,383	4,673,580	**	4.63
R M SCHAFFER GENERATING STATION	12-2025	110-R2.5	*	109,665,813.25	21,996,169	96,442,909	8,767,537	**	7.89
R M SCHAFFER - UNIT 14	12-2021	110-R2.5	*	7,254,940.91	7,762,787	72,549	6,595	**	0.09
R M SCHAFFER - UNIT 15	12-2021	110-R2.5	*	8,973,687.98	9,601,846	89,737	8,158	**	0.09
R M SCHAFFER - UNIT 17	12-2025	110-R2.5	*	136,293,713.23	31,662,830	115,534,380	10,503,125	**	7.71
R M SCHAFFER - UNIT 18	12-2025	110-R2.5	*	62,460,412.94	14,342,013	53,115,233	4,828,658	**	7.73
SUGAR CREEK	06-2068	110-R2.5	*	7,980,101.24	2,629,867	6,946,254	154,496	**	1.94
TOTAL ACCOUNT 311				483,495,711.83	173,075,512	345,531,457	30,934,968		6.40
BOILER PLANT EQUIPMENT									
312.10 BOILER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0	*	110,113,430.92	41,570,898	74,048,204	6,731,655	**	6.11
R M SCHAFFER GENERATING STATION	12-2025	55-S0	*	218,680,126.30	69,728,959	159,885,174	14,535,016	**	6.65
R M SCHAFFER - UNIT 14	12-2021	55-S0	*	54,729,627.05	10,075,439	49,032,558	4,457,505	**	8.14
R M SCHAFFER - UNIT 15	12-2021	55-S0	*	49,723,376.18	53,204,013	497,233	45,203	**	0.09
R M SCHAFFER - UNIT 17	12-2025	55-S0	*	33,603,926.03	35,956,201	336,039	30,549	**	0.09
R M SCHAFFER - UNIT 18	12-2025	55-S0	*	189,794,021.93	37,190,891	167,786,653	15,253,332	**	8.04
SUGAR CREEK	06-2068	55-S0	*	192,698,651.43	36,743,827	171,370,717	15,579,156	**	8.08
TOTAL ACCOUNT 312.1				90,321,673.95	42,963,577	65,422,431	1,824,422		2.02
312.20 BOILER PLANT - MOBILE FUEL HDL/STRG									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0	*	939,664,833.49	327,433,805	688,379,009	58,456,838		6.22
R M SCHAFFER GENERATING STATION	12-2025	55-S0	*	7,955,843.88	5,110,180	3,243,456	294,860	**	3.71
TOTAL ACCOUNT 312.2				15,943,263.85	4,036,451	13,182,274	1,198,389	**	3.34
312.30 BOILER PLANT - UNIT TRAIN COAL CARS									
R M SCHAFFER GENERATING STATION	25-R2.5		0	24,665,657.16	9,669,986	16,707,252	1,518,842		6.16
TOTAL ACCOUNT 312.3				1,164,024.00	185,256	978,768	88,979	**	7.64
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT									
MICHIGAN CITY - UNIT 12	12-2026	55-S0	*	207,071,320.27	57,194,464	160,230,422	14,566,402	**	7.03
R M SCHAFFER GENERATING STATION	12-2025	55-S0	*	4,933,146.75	847,278	4,480,520	407,320	**	8.26
R M SCHAFFER - UNIT 14	12-2021	55-S0	*	6,435,509.61	6,885,995	64,355	5,850	**	0.09
R M SCHAFFER - UNIT 15	12-2021	55-S0	*	23,150,634.50	24,771,179	231,506	21,046	**	0.09
R M SCHAFFER - UNIT 17	12-2025	55-S0	*	73,540,885.58	14,825,795	64,598,361	5,872,578	**	7.99
R M SCHAFFER - UNIT 18	12-2025	55-S0	*	65,161,880.01	13,066,897	57,307,933	5,209,812	**	8.00
TOTAL ACCOUNT 312.4				380,293,376.72	117,591,608	286,913,097	26,083,008		6.86
312.50 BOILER PLANT - COAL PILE BASE									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0	*	664,033.03	453,824	243,411	22,128	**	3.33
R M SCHAFFER - UNIT 17	12-2025	55-S0	*	1,200,088.24	270,694	1,025,401	93,218	**	7.77
R M SCHAFFER - UNIT 18	12-2025	55-S0	*	1,200,088.24	270,693	1,025,402	93,218	**	7.77
TOTAL ACCOUNT 312.5				3,064,209.51	995,211	2,294,214	208,564		6.81
TOTAL ACCOUNT 312				1,348,852,100.88	455,875,866	995,272,340	86,356,231		6.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
314.00 TURBOGENERATOR UNITS									
MICHIGAN CITY GENERATING STATION	12-2026	60-R2	(5)	1,459,627.07	770,973	761,635	69,240	4.74	11.0
MICHIGAN CITY - UNIT 12	12-2026	60-R2	(5)	93,680,757.00	38,998,414	59,366,381	5,396,944	5.76	11.0
R M SCHAFER GENERATING STATION	12-2025	60-R2	(8)	2,669,941.24	719,611	2,163,926	196,721	7.37	11.0
R M SCHAFER - UNIT 14	12-2021	60-R2	(8)	8,274,048.05	8,653,231	82,741	7,522	0.09	11.0
R M SCHAFER - UNIT 15	12-2021	60-R2	(8)	14,130,188.82	15,119,302	141,302	12,846	0.09	11.0
R M SCHAFER - UNIT 17	12-2025	60-R2	(8)	85,501,635.23	24,347,922	67,993,844	6,181,259	7.23	11.0
R M SCHAFER - UNIT 18	12-2025	60-R2	(8)	93,471,188.79	26,046,045	74,902,839	6,809,349	7.28	11.0
SUGAR CREEK	06-2068	60-R2	(20)	55,352,854.72	18,394,545	48,028,881	1,228,447	2.22	39.1
TOTAL ACCOUNT 314				354,540,240.92	133,250,043	253,441,549	19,902,328	5.61	12.7
315.00 ACCESSORY ELECTRIC EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	65-R2	(5)	20,833,837.31	13,701,804	8,173,725	743,066	3.57	11.0
MICHIGAN CITY - UNIT 12	12-2026	65-R2	(5)	33,042,558.97	21,701,502	12,993,185	1,181,199	3.57	11.0
R M SCHAFER GENERATING STATION	12-2025	65-R2	(8)	30,080,118.21	8,372,151	24,114,377	2,192,216	7.29	11.0
R M SCHAFER - UNIT 14	12-2021	65-R2	(8)	9,152,749.82	9,793,442	81,528	8,321	0.09	11.0
R M SCHAFER - UNIT 15	12-2021	65-R2	(8)	6,314,514.56	6,796,531	63,145	5,740	0.09	11.0
R M SCHAFER - UNIT 17	12-2025	65-R2	(8)	58,228,056.41	16,873,674	46,012,627	4,182,966	7.18	11.0
R M SCHAFER - UNIT 18	12-2025	65-R2	(8)	42,552,874.61	12,043,905	33,913,308	3,083,028	7.25	11.0
SUGAR CREEK	06-2068	65-R2	(20)	4,712,044.95	2,050,199	3,604,255	89,507	1.90	40.3
TOTAL ACCOUNT 315				204,916,854.84	91,293,208	128,966,150	11,486,043	5.61	11.2
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	70-R1.5	(5)	3,770,198.53	2,246,186	1,712,522	155,684	4.13	11.0
MICHIGAN CITY - UNIT 12	12-2026	70-R1.5	(5)	4,479,760.83	2,943,210	1,760,539	160,049	3.57	11.0
R M SCHAFER GENERATING STATION	12-2025	70-R1.5	(8)	11,062,948.34	3,202,277	8,745,707	795,064	7.19	11.0
R M SCHAFER - UNIT 14	12-2021	70-R1.5	(8)	981,904.75	1,050,638	9,819	893	0.09	11.0
R M SCHAFER - UNIT 15	12-2021	70-R1.5	(8)	1,811,815.01	1,938,642	18,118	1,647	0.09	11.0
R M SCHAFER - UNIT 17	12-2025	70-R1.5	(8)	6,188,369.28	1,745,318	4,938,121	448,920	7.25	11.0
R M SCHAFER - UNIT 18	12-2025	70-R1.5	(8)	6,327,483.45	1,786,240	5,047,442	458,858	7.25	11.0
SUGAR CREEK	06-2068	70-R1.5	(20)	3,878,122.08	1,059,630	3,594,116	88,128	2.27	40.8
TOTAL ACCOUNT 316				38,500,802.27	15,972,141	25,826,384	2,109,243	5.48	12.2
TOTAL STEAM PRODUCTION PLANT				2,430,305,510.74	889,466,770	1,749,037,880	150,788,813	6.20	11.6
331.00 HYDRO PLANT									
STRUCTURES AND IMPROVEMENTS	11-2037	70-S1	(9)	3,420,762.49	1,546,034	2,182,597	138,117	4.04	15.8
NORWAY GENERATING STATION	11-2037	70-S1	(10)	6,803,370.20	3,066,889	4,416,818	279,814	4.11	15.8
OAKDALE GENERATING STATION									
TOTAL ACCOUNT 331				10,224,132.69	4,612,923	6,599,415	417,931	4.09	15.8
332.00 RESERVOIRS, DAMS AND WATERWAYS									
NORWAY GENERATING STATION	11-2037	85-R3	(9)	27,767,537.75	2,014,375	28,252,241	1,790,921	6.45	15.8
OAKDALE GENERATING STATION	11-2037	85-R3	(10)	18,138,017.56	1,774,648	18,177,171	1,153,491	6.36	15.8
TOTAL ACCOUNT 332				45,905,555.31	3,789,023	46,429,412	2,944,412	6.41	15.8
333.00 WATER WHEELS, TURBINES AND GENERATORS									
NORWAY GENERATING STATION	11-2037	75-R2	(9)	7,170,119.87	1,895,176	5,920,255	386,538	5.39	15.3
OAKDALE GENERATING STATION	11-2037	75-R2	(10)	6,162,933.62	2,143,233	4,635,994	299,732	4.86	15.5
TOTAL ACCOUNT 333				13,333,053.49	4,038,409	10,556,249	686,270	5.15	15.4

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
334.00 ACCESSORY ELECTRIC EQUIPMENT NORWAY GENERATING STATION OAKDALE GENERATING STATION TOTAL ACCOUNT 334	11-2037 11-2037	55-L1.5 * 55-L1.5 *	(9) (10)	1,615,096.05 801,807.92	891,338 254,760	869,117 627,229	61,247 41,626	3.79 5.19	14.2 15.1
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT NORWAY GENERATING STATION OAKDALE GENERATING STATION TOTAL ACCOUNT 335	11-2037 11-2037	55-S0.5 * 55-S0.5 *	(9) (10)	657,292.16 115,215.59	221,924 51,225	494,524 75,512	32,613 5,095	4.96 4.42	15.2 14.8
TOTAL HYDRO PLANT				72,652,153.21	13,859,602	65,651,458	4,189,194	5.77	15.7
OTHER PRODUCTION PLANT									
341.00 STRUCTURES AND IMPROVEMENTS R M SCHAHFER - UNITS 16A AND 16B SUGAR CREEK TOTAL ACCOUNT 341	12-2026 06-2048	50-S2.5 * 50-S2.5 *	(3) (6)	2,235,015.24 11,735,456.55	1,841,439 5,582,303	460,627 6,857,281	95,480 278,457	4.27 2.37	4.8 24.6
342.00 FUEL HOLDERS, PRODUCTS & ACCESSORIES R M SCHAHFER - UNITS 16A AND 16B R M SCHAHFER - UNIT 16A R M SCHAHFER - UNIT 16B SUGAR CREEK TOTAL ACCOUNT 342	12-2026 12-2026 12-2026 06-2048	50-S2.5 * 50-S2.5 * 50-S2.5 * 50-S2.5 *	(3) (3) (3) (6)	5,229,879.18 2,214,317.98 9,216,091.71 22,144,488.01 73,660,825.16	4,405,418 1,850,392 8,642,494 15,137,714 27,873,122	981,358 430,356 61,609 7,671,109 1,456,025	214,692 430,432 177,929 1,564,285 59,166	4.11 4.17 2.03 7.06 1.92	4.6 4.7 4.8 4.9 24.6
343.00 PRIME MOVERS R M SCHAHFER - UNITS 16A AND 16B R M SCHAHFER - UNIT 16A R M SCHAHFER - UNIT 16B SUGAR CREEK TOTAL ACCOUNT 343	12-2026 12-2026 12-2026 06-2048	50-R1 * 50-R1 * 50-R1 * 50-R1 *	(3) (3) (3) (6)	11,820,034.31 2,408,331.85 9,216,091.71 22,144,488.01 73,660,825.16	9,137,641 2,245,867 8,642,494 15,137,714 27,873,122	3,129,348 234,715 850,080 7,671,109 50,228,553	421,738 48,967 177,929 1,564,285 2,120,359	3.57 2.03 2.03 7.06 2.88	7.4 4.8 4.8 4.9 23.7
344.00 GENERATORS R M SCHAHFER - UNIT 16A R M SCHAHFER - UNIT 16B SUGAR CREEK TOTAL ACCOUNT 344	12-2026 12-2026 06-2048	55-R3 * 55-R3 * 55-R3 *	(3) (3) (6)	107,449,736.73 4,997,754.15 2,436,314.29 38,919,849.22	53,899,197 4,025,205 2,163,378 20,356,369	58,984,457 1,122,482 346,026 20,898,671	3,911,540 228,780 72,706 830,374	3.64 4.58 2.88 2.13	15.1 4.9 4.8 25.2
344.10 GENERATORS - SOLAR TOTAL ACCOUNT 344		20-S2.5	0	46,353,917.66 945,974.35	26,544,952 59,628	22,367,179 886,346	1,131,860 50,648	2.44 5.35	19.8 17.5
345.00 ACCESSORY ELECTRIC EQUIPMENT R M SCHAHFER - UNITS 16A AND 16B R M SCHAHFER - UNIT 16A R M SCHAHFER - UNIT 16B SUGAR CREEK TOTAL ACCOUNT 345	12-2026 12-2026 12-2026 06-2048	50-S1 * 50-S1 * 50-S1 * 50-S1 *	(3) (3) (3) (6)	16,460,198.48 736,827.01 1,269,901.58 33,222,855.74	9,595,558 751,564 1,295,300 16,742,262	7,358,446 7,368 12,699 18,473,965	1,474,638 1,529 2,550 795,207	8.96 0.21 0.20 2.39	5.0 4.8 5.0 23.2
345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR TOTAL ACCOUNT 345		20-S2.5	0	51,669,782.81 236,493.62	28,364,684 14,907	25,852,478 221,587	2,273,924 12,662	4.40 5.35	11.4 17.5
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT R M SCHAHFER - UNITS 16A AND 16B SUGAR CREEK TOTAL ACCOUNT 346	12-2026 06-2048	55-R2.5 * 55-R2.5 *	(3) (6)	337,118.55 5,424,127.81	245,199 2,423,320	102,033 3,326,255	20,489 132,867	6.08 2.45	5.0 25.0
TOTAL ACCOUNT 346				5,761,246.36	2,668,519	3,428,288	153,356	2.66	22.4
TOTAL OTHER PRODUCTION PLANT				238,227,657.63	128,133,270	122,187,591	8,329,665	3.50	14.7

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
TRANSMISSION PLANT									
350.20 LAND RIGHTS		75-R4	0	69,313,829.33	13,305,201	56,008,628	818,854	1.18	68.4
352.00 STRUCTURES AND IMPROVEMENTS		65-R1.5	(15)	75,707,161.05	34,900,938	52,162,297	930,110	1.23	56.1
353.00 STATION EQUIPMENT		50-S0	(15)	899,272,082.59	296,556,111	737,606,784	17,853,298	1.99	41.3
354.00 TOWERS AND FIXTURES		70-R4	(30)	143,767,013.61	89,145,964	97,751,194	1,929,382	1.34	50.7
355.00 POLES AND FIXTURES		60-R1	(35)	483,280,227.65	116,245,373	536,182,934	9,721,473	2.01	55.2
355.00 OVERHEAD CONDUCTORS AND DEVICES		65-R2	(40)	289,774,133.70	118,287,086	287,386,701	5,243,568	1.81	54.8
357.00 UNDERGROUND CONDUIT		65-S4	(5)	740,688.69	701,513	76,210	2,387	0.32	31.9
358.00 UNDERGROUND CONDUCTORS AND DEVICES		50-R1.5	(5)	3,172,674.32	1,052,365	2,278,943	54,890	1.73	41.5
359.00 ROADS AND TRAILS		70-R4	0	75,948.33	68,318	7,630	253	0.33	30.2
TOTAL TRANSMISSION PLANT				1,965,103,759.47	670,272,869	1,769,461,281	36,554,215	1.86	48.4
DISTRIBUTION PLANT									
360.20 LAND RIGHTS		75-R4	0	1,166,003.94	332,653	833,351	14,201	1.22	58.7
361.00 STRUCTURES AND IMPROVEMENTS		65-R1.5	(15)	14,259,785.61	9,160,023	7,238,730	159,695	1.12	45.3
362.00 STATION EQUIPMENT		50-R1.5	(15)	488,391,383.70	140,346,798	398,303,293	9,875,275	2.11	40.3
POLES, TOWERS AND FIXTURES									
364.20 CUSTOMER TRANSFORMER STATION		50-S0	(55)	48,188,471.63	32,513,766	42,178,365	1,059,116	2.20	39.8
364.20 POLES, TOWERS, AND FIXTURES		47-R1	(55)	521,434,382.65	211,996,612	596,226,681	15,186,592	2.91	39.3
TOTAL ACCOUNT 364				569,622,854.28	244,510,378	638,405,046	16,245,708	2.85	39.3
OVERHEAD CONDUCTORS AND DEVICES									
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(60)	328,284,425.83	200,055,840	325,199,241	6,322,209	1.93	51.4
365.00 UNDERGROUND CONDUIT		70-S2.5	(5)	5,056,449.39	2,077,199	3,232,073	66,886	1.32	48.3
367.00 UNDERGROUND CONDUCTORS AND DEVICES		52-R2.5	(35)	498,298,376.76	169,526,922	503,175,887	12,040,241	2.42	41.8
368.00 LINE TRANSFORMERS		47-S0	(10)	320,043,987.25	140,818,355	211,230,031	5,905,062	1.85	35.8
SERVICES									
369.10 OVERHEAD SERVICES		47-R1	(40)	46,652,002.85	41,899,077	23,413,727	586,888	1.26	39.9
369.20 UNDERGROUND SERVICES		70-R3	(40)	237,201,061.79	147,414,771	184,666,716	3,118,302	1.31	59.2
TOTAL ACCOUNT 369				283,853,064.64	189,313,848	208,080,443	3,705,190	1.31	56.2
METERS									
370.10 CUSTOMER METERING STATIONS		50-R2	(5)	20,207,958.90	9,807,593	11,410,764	290,859	1.44	39.2
370.20 METERS		24-L0	(5)	64,343,298.31	19,151,025	48,409,438	2,833,259	4.40	17.1
TOTAL ACCOUNT 370				84,551,257.21	28,958,618	59,820,202	3,124,118	3.69	19.1
INSTALLATIONS ON CUSTOMER PREMISES									
371.00 STREET LIGHTING AND SIGNAL SYSTEMS		20-O1	(30)	8,867,143.93	6,435,693	5,091,594	324,352	3.66	15.7
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		31-L0	(30)	54,325,336.07	24,921,112	45,701,825	1,837,248	3.38	24.9
TOTAL DISTRIBUTION PLANT				2,636,720,068.61	1,156,457,439	2,406,311,716	59,620,185	2.26	40.4
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		55-R1.5	(10)	20,500,122.83	11,606,976	10,943,159	266,595	1.30	41.0
391.10 OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	33,852.74	33,853	0	0	-	-
391.10 FULLY ACCRUED AMORTIZED		20-SQ	0	4,016,011.53	2,662,005	1,354,007	146,441	3.65	9.2
TOTAL ACCOUNT 391.1				4,049,864.27	2,695,858	1,354,007	146,441	3.62	9.2
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT		7-SQ	0	18,932,882.73	8,371,314	10,561,569	2,704,897	14.29	3.9
393.00 STORES EQUIPMENT		30-SQ	0	835,159.07	695,778	139,381	9,268	1.11	15.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	23,869,799.51	9,537,710	14,332,090	852,496	3.57	16.8
395.00 LABORATORY EQUIPMENT		20-SQ	0	93,530.38	93,530	0	0	-	-
395.00 FULLY ACCRUED AMORTIZED		20-SQ	0	5,777,991.41	4,828,205	949,786	74,738	1.29	12.7
TOTAL ACCOUNT 395				5,871,921.79	4,921,735	949,786	74,738	1.27	12.7

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
397.00 COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL ACCOUNT 397		15-SQ	0	58,339.54 32,288,116.96 32,346,456.50	58,340 7,607,027 7,665,367	0 24,681,090 24,681,090	0 2,268,984 2,268,984	- 7.03 7.01	- 10.9 10.9
398.00 MISCELLANEOUS EQUIPMENT		20-SQ	0	3,202,510.84	1,144,462	2,058,049	163,001	5.09	12.6
TOTAL DEPRECIABLE GENERAL PLANT				109,608,317.54	46,639,200	65,019,131	6,486,420	5.82	10.0
ACCOUNT 391.2 RESERVE AMORTIZATION					16,000,000		(3,200,000)	***	5.0
TOTAL DEPRECIABLE ELECTRIC PLANT				7,452,617,467.20	2,900,829,150	6,177,669,057	262,768,492	3.53	23.5
NONDEPRECIABLE									
302.00 FRANCHISES AND CONSENTS				1,389.41					
303.00 MISCELLANEOUS INTANGIBLE PLANT				77,966,829.34	54,024,767				
310.00 LAND AND LAND RIGHTS				5,145,662.26					
311.00 STRUCTURES AND IMPROVEMENTS					2,895,080				
BAILY GENERATING STATION					4,481,692				
D H MITCHELL GENERATING STATION					29,975,461				
BAILY GENERATING STATION					2,821,855				
D H MITCHELL GENERATING STATION					1,248,875				
312.10 BOILER PLANT EQUIPMENT									
D H MITCHELL GENERATING STATION					6,100				
BOILER PLANT - MOBILE FUEL HDLG/STRG					6,978				
BAILY GENERATING STATION					6,054				
D H MITCHELL GENERATING STATION					164,506				
BOILER PLANT - COAL PILE BASE					69,620				
BAILY GENERATING STATION					9,103,656				
D H MITCHELL GENERATING STATION					3,298,615				
TURBO-GENERATOR UNITS					795,780				
BAILY GENERATING STATION					(2,570,344)				
D H MITCHELL GENERATING STATION					1,041,988				
ACCESSORY ELECTRIC EQUIPMENT					(1,224,757)				
BAILY GENERATING STATION									
D H MITCHELL GENERATING STATION									
315.00 ACCESSORY ELECTRIC EQUIPMENT									
BAILY GENERATING STATION									
D H MITCHELL GENERATING STATION									
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
BAILY GENERATING STATION									
D H MITCHELL GENERATING STATION									
330.00 LAND AND LAND RIGHTS				23,137.24					
340.20 LAND RIGHTS				1,034,099.54					
350.10 LAND				19,175,149.68					
360.10 LAND				3,441,254.48					
389.10 LAND				16,851.32					
389.20 LAND RIGHTS				101,627.34					
390.20 LEASED PROPERTY				212,673.04	143,133				
ACCOUNTS NOT STUDIED									
TRANSPORTATION EQUIPMENT									
392.20 TRANSPORTATION EQUIPMENT - TRAILERS				1,412,485.58	937,412				
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000				327,306.28	47,333				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000				383,944.66	796,332				
395.00 POWER OPERATED EQUIPMENT				5,138,155.81	5,028,262				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED				117,081,666.25	113,098,398				
TOTAL ELECTRIC PLANT				7,569,699,133.45	3,013,927,548				

* INTERIM SURVIVOR CURVES USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE.
 ** ANNUAL ACCRUAL AMOUNT IS BASED ON 11 YEAR REMAINING LIFE.
 *** SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2021.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	TOTAL ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCURAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
COMMON PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	50-SQ	110,350,105.41	43,824,882	77,560,234	2,256,222	2.04	34.4
391.10	OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL ACCOUNT 391.1	20-SQ	141.85 5,392,215.62 5,392,357.47	142 2,374,608 2,374,749	0 3,017,608 3,017,608	0 252,975 252,975	- 4.69	- 11.9
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT TOTAL ACCOUNT 391	7-SQ	14,931,366.69 20,323,724.16	11,111,414 13,486,164	3,819,952 6,837,560	1,616,075 1,869,050	10.82 9.20	2.4 3.7
393.00	STORES EQUIPMENT	30-SQ	2,530,710.41	1,288,912	1,241,798	104,299	4.12	11.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL ACCOUNT 394	25-SQ	5,156.08 7,765,126.22 7,770,282.30	5,156 6,196,043 6,201,199	0 1,569,083 1,569,083	0 67,424 67,424	- 0.87	- 23.3
395.00	LABORATORY EQUIPMENT	20-SQ	1,608,110.43	303,210	1,304,900	77,395	4.81	16.9
397.00	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED TOTAL ACCOUNT 397	15-SQ	1,015,147.19 22,140,986.16 23,156,133.35	1,015,147 15,435,676 16,450,823	0 6,705,310 6,705,310	0 1,489,224 1,489,224	- 6.73	- 4.5
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	2,924,325.94	1,935,318	989,008	69,169	2.37	14.3
RESERVE ADJUSTMENT FOR AMORTIZATION								
391.10	OFFICE FURNITURE AND EQUIPMENT			11,000,000		(2,200,000)	*	5.0
397.00	COMMUNICATION EQUIPMENT			7,700,000		(1,540,000)	*	5.0
TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION						(3,740,000)		
TOTAL DEPRECIABLE COMMON PLANT						2,192,783	1.30	43.9

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AS OF DECEMBER 31, 2021

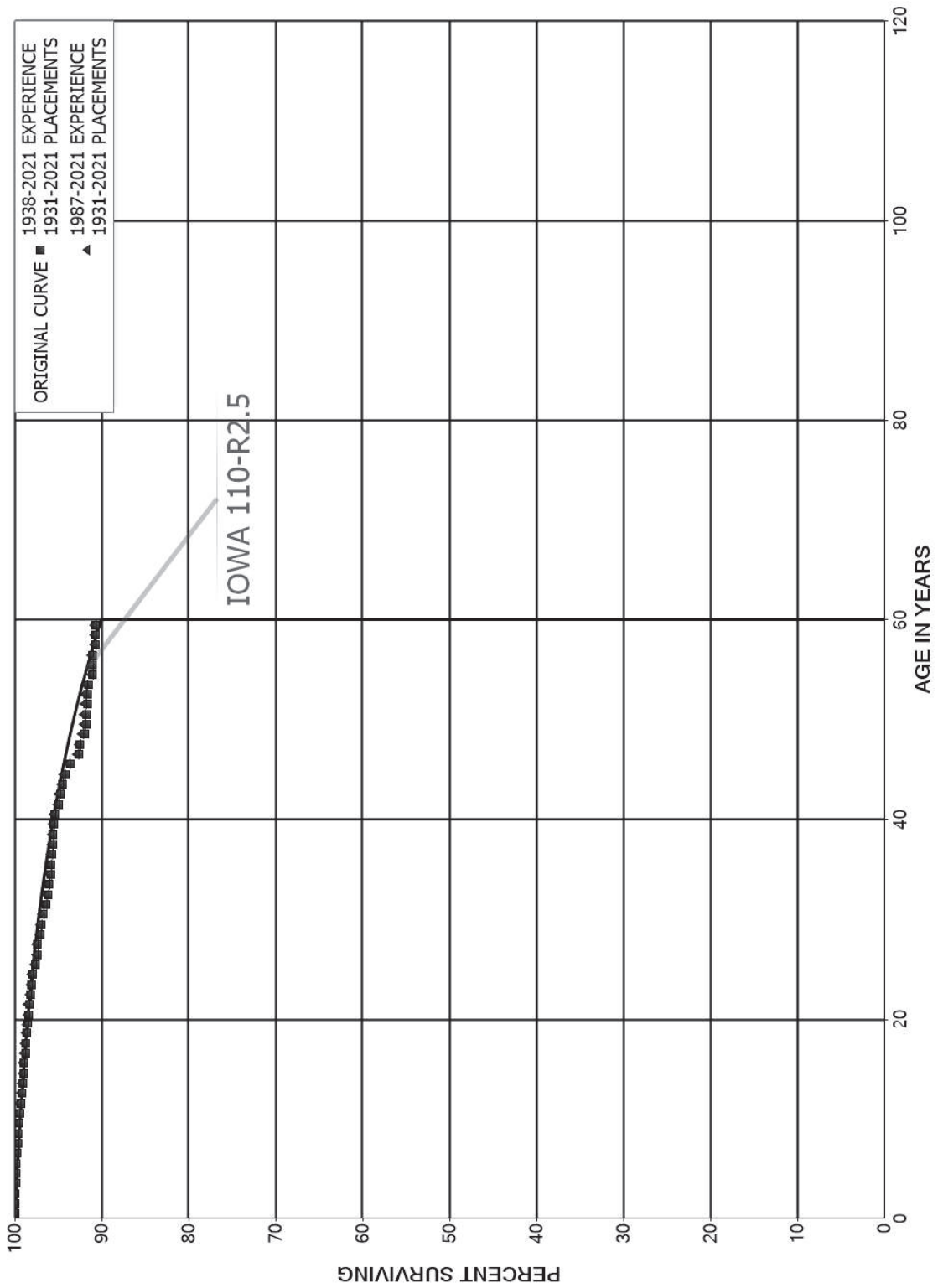
ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	TOTAL ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCURAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
301.00 ORGANIZATION			126,862.97	0				
303.00 MISCELLANEOUS INTANGIBLE PLANT			300,593,479.17	225,505,872				
389.00 LAND			8,464,359.65	0				
390.20 LEASEHOLD IMPROVEMENTS			1,724,483.35	1,300,464				
TRANSPORTATION EQUIPMENT								
392.20 TRANSPORTATION EQUIPMENT - TRAILERS			747,499.25	175,733				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000			96,445.63	96,446				
396.00 POWER OPERATED EQUIPMENT			4,168,305.20	1,037,991				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			315,921,435.22	228,116,506				
TOTAL COMMON PLANT			484,584,827.22	330,307,014				

* SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2021.

PART VII. SERVICE LIFE STATISTICS

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1938-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	724,447,434	192,503	0.0003	0.9997	100.00
0.5	722,194,087	202,220	0.0003	0.9997	99.97
1.5	719,266,136	310,307	0.0004	0.9996	99.95
2.5	692,066,925	216,780	0.0003	0.9997	99.90
3.5	619,800,397	226,282	0.0004	0.9996	99.87
4.5	617,214,427	271,984	0.0004	0.9996	99.83
5.5	613,382,301	725,808	0.0012	0.9988	99.79
6.5	520,079,579	473,077	0.0009	0.9991	99.67
7.5	493,152,913	81,219	0.0002	0.9998	99.58
8.5	404,576,612	166,053	0.0004	0.9996	99.57
9.5	401,156,229	315,524	0.0008	0.9992	99.52
10.5	393,032,553	452,463	0.0012	0.9988	99.45
11.5	388,486,420	692,718	0.0018	0.9982	99.33
12.5	387,117,791	508,153	0.0013	0.9987	99.15
13.5	377,754,253	320,111	0.0008	0.9992	99.02
14.5	374,653,679	79,953	0.0002	0.9998	98.94
15.5	372,923,179	646,848	0.0017	0.9983	98.92
16.5	366,936,393	153,348	0.0004	0.9996	98.75
17.5	364,304,847	444,114	0.0012	0.9988	98.71
18.5	349,841,560	307,704	0.0009	0.9991	98.59
19.5	348,237,655	333,685	0.0010	0.9990	98.50
20.5	345,116,477	269,502	0.0008	0.9992	98.41
21.5	343,761,297	516,745	0.0015	0.9985	98.33
22.5	336,019,458	572,887	0.0017	0.9983	98.18
23.5	332,634,048	325,626	0.0010	0.9990	98.01
24.5	330,012,929	939,854	0.0028	0.9972	97.92
25.5	323,139,603	712,536	0.0022	0.9978	97.64
26.5	319,668,108	183,310	0.0006	0.9994	97.42
27.5	317,842,991	1,111,938	0.0035	0.9965	97.37
28.5	314,089,877	388,797	0.0012	0.9988	97.03
29.5	312,634,621	620,062	0.0020	0.9980	96.91
30.5	311,154,290	971,578	0.0031	0.9969	96.71
31.5	307,791,397	833,436	0.0027	0.9973	96.41
32.5	300,154,227	306,094	0.0010	0.9990	96.15
33.5	297,314,282	535,970	0.0018	0.9982	96.05
34.5	295,175,313	210,850	0.0007	0.9993	95.88
35.5	233,811,963	153,313	0.0007	0.9993	95.81
36.5	222,990,786	258,568	0.0012	0.9988	95.75
37.5	217,581,965	78,301	0.0004	0.9996	95.64
38.5	168,757,893	172,663	0.0010	0.9990	95.60

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1938-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	166,197,872	180,473	0.0011	0.9989	95.51
40.5	157,905,380	741,260	0.0047	0.9953	95.40
41.5	151,070,774	297,296	0.0020	0.9980	94.95
42.5	119,632,777	398,683	0.0033	0.9967	94.77
43.5	118,892,353	303,045	0.0025	0.9975	94.45
44.5	116,310,725	670,004	0.0058	0.9942	94.21
45.5	63,090,726	726,439	0.0115	0.9885	93.67
46.5	61,524,536	90,779	0.0015	0.9985	92.59
47.5	36,846,319	196,665	0.0053	0.9947	92.45
48.5	36,597,856	76,121	0.0021	0.9979	91.96
49.5	36,469,670	9,912	0.0003	0.9997	91.77
50.5	27,926,330	25,638	0.0009	0.9991	91.74
51.5	22,438,123	4,572	0.0002	0.9998	91.66
52.5	22,222,137	20,007	0.0009	0.9991	91.64
53.5	21,984,617	111,725	0.0051	0.9949	91.56
54.5	16,233,058	2,985	0.0002	0.9998	91.09
55.5	16,148,261		0.0000	1.0000	91.08
56.5	8,721,140	30,686	0.0035	0.9965	91.08
57.5	8,686,103		0.0000	1.0000	90.76
58.5	8,659,702		0.0000	1.0000	90.76
59.5	8,658,432		0.0000	1.0000	90.76
60.5	8,635,065	517	0.0001	0.9999	90.76
61.5	8,632,102	78,413	0.0091	0.9909	90.75
62.5	8,551,310	27,167	0.0032	0.9968	89.93
63.5	8,521,962	8,209	0.0010	0.9990	89.64
64.5	8,465,752		0.0000	1.0000	89.55
65.5	8,446,664		0.0000	1.0000	89.55
66.5	8,398,747		0.0000	1.0000	89.55
67.5	7,938,500	116,151	0.0146	0.9854	89.55
68.5	7,126,045	3,214	0.0005	0.9995	88.24
69.5	6,895,817	677,997	0.0983	0.9017	88.20
70.5	6,217,133		0.0000	1.0000	79.53
71.5	3,405,839		0.0000	1.0000	79.53
72.5	3,398,120	147	0.0000	1.0000	79.53
73.5	3,397,973	15,358	0.0045	0.9955	79.53
74.5	3,382,064		0.0000	1.0000	79.17
75.5	3,382,064	50,277	0.0149	0.9851	79.17
76.5	3,331,787	205	0.0001	0.9999	77.99
77.5	3,331,581		0.0000	1.0000	77.99
78.5	3,331,542		0.0000	1.0000	77.99

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1938-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,281,865	414	0.0001	0.9999	77.99	
80.5	3,281,174		0.0000	1.0000	77.98	
81.5	3,276,971	103,994	0.0317	0.9683	77.98	
82.5	3,172,055	186	0.0001	0.9999	75.50	
83.5	3,111,939	701	0.0002	0.9998	75.50	
84.5	3,111,041		0.0000	1.0000	75.48	
85.5	3,106,613		0.0000	1.0000	75.48	
86.5	3,106,613	5,481	0.0018	0.9982	75.48	
87.5	3,100,988	5,681	0.0018	0.9982	75.35	
88.5	3,095,007	361	0.0001	0.9999	75.21	
89.5	3,094,188		0.0000	1.0000	75.20	
90.5					75.20	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	407,647,828	55	0.0000	1.0000	100.00
0.5	473,308,619	5,201	0.0000	1.0000	100.00
1.5	475,723,873	50,300	0.0001	0.9999	100.00
2.5	450,211,350	51,879	0.0001	0.9999	99.99
3.5	427,060,861	68,777	0.0002	0.9998	99.98
4.5	435,681,676	197,577	0.0005	0.9995	99.96
5.5	440,463,923	635,114	0.0014	0.9986	99.92
6.5	352,507,138	309,772	0.0009	0.9991	99.77
7.5	357,797,386	19,637	0.0001	0.9999	99.68
8.5	269,771,607	30,779	0.0001	0.9999	99.68
9.5	270,811,152	208,185	0.0008	0.9992	99.67
10.5	319,274,438	346,489	0.0011	0.9989	99.59
11.5	314,945,659	631,013	0.0020	0.9980	99.48
12.5	338,935,878	424,541	0.0013	0.9987	99.28
13.5	329,666,918	266,463	0.0008	0.9992	99.16
14.5	327,404,352	34,707	0.0001	0.9999	99.08
15.5	325,723,909	576,705	0.0018	0.9982	99.07
16.5	324,430,497	105,241	0.0003	0.9997	98.89
17.5	322,498,821	388,453	0.0012	0.9988	98.86
18.5	316,705,381	266,618	0.0008	0.9992	98.74
19.5	315,264,321	319,724	0.0010	0.9990	98.66
20.5	314,547,377	233,660	0.0007	0.9993	98.56
21.5	313,235,660	497,406	0.0016	0.9984	98.48
22.5	305,679,318	552,602	0.0018	0.9982	98.33
23.5	302,351,239	285,633	0.0009	0.9991	98.15
24.5	308,187,183	908,203	0.0029	0.9971	98.06
25.5	301,356,788	675,623	0.0022	0.9978	97.77
26.5	298,279,003	162,364	0.0005	0.9995	97.55
27.5	302,110,743	1,092,821	0.0036	0.9964	97.50
28.5	298,381,238	374,208	0.0013	0.9987	97.14
29.5	296,998,514	605,881	0.0020	0.9980	97.02
30.5	301,714,256	958,739	0.0032	0.9968	96.82
31.5	298,415,282	821,667	0.0028	0.9972	96.52
32.5	291,251,016	301,918	0.0010	0.9990	96.25
33.5	289,111,538	524,793	0.0018	0.9982	96.15
34.5	287,209,900	206,688	0.0007	0.9993	95.98
35.5	225,854,724	140,198	0.0006	0.9994	95.91
36.5	218,247,746	251,344	0.0012	0.9988	95.85
37.5	212,852,158	77,281	0.0004	0.9996	95.74
38.5	164,030,608	165,160	0.0010	0.9990	95.70

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	161,478,116	152,052	0.0009	0.9991	95.61
40.5	153,214,044	723,257	0.0047	0.9953	95.52
41.5	146,397,441	260,331	0.0018	0.9982	95.07
42.5	115,292,862	348,424	0.0030	0.9970	94.90
43.5	114,602,736	266,129	0.0023	0.9977	94.61
44.5	112,061,238	665,625	0.0059	0.9941	94.39
45.5	58,848,061	635,111	0.0108	0.9892	93.83
46.5	57,378,088	90,656	0.0016	0.9984	92.82
47.5	32,700,917	146,374	0.0045	0.9955	92.67
48.5	32,668,673	76,121	0.0023	0.9977	92.26
49.5	32,540,684	9,912	0.0003	0.9997	92.04
50.5	24,002,323	25,638	0.0011	0.9989	92.01
51.5	18,515,066	4,572	0.0002	0.9998	91.91
52.5	18,299,222	20,007	0.0011	0.9989	91.89
53.5	18,062,002	111,725	0.0062	0.9938	91.79
54.5	12,310,902	2,985	0.0002	0.9998	91.22
55.5	16,148,261		0.0000	1.0000	91.20
56.5	8,721,140	30,686	0.0035	0.9965	91.20
57.5	8,686,103		0.0000	1.0000	90.88
58.5	8,659,702		0.0000	1.0000	90.88
59.5	8,658,432		0.0000	1.0000	90.88
60.5	8,635,065	517	0.0001	0.9999	90.88
61.5	8,632,102	78,413	0.0091	0.9909	90.87
62.5	8,551,310	27,167	0.0032	0.9968	90.05
63.5	8,521,962	8,209	0.0010	0.9990	89.76
64.5	8,465,752		0.0000	1.0000	89.68
65.5	8,446,664		0.0000	1.0000	89.68
66.5	8,398,747		0.0000	1.0000	89.68
67.5	7,938,500	116,151	0.0146	0.9854	89.68
68.5	7,126,045	3,214	0.0005	0.9995	88.36
69.5	6,895,817	677,997	0.0983	0.9017	88.32
70.5	6,217,133		0.0000	1.0000	79.64
71.5	3,405,839		0.0000	1.0000	79.64
72.5	3,398,120	147	0.0000	1.0000	79.64
73.5	3,397,973	15,358	0.0045	0.9955	79.64
74.5	3,382,064		0.0000	1.0000	79.28
75.5	3,382,064	50,277	0.0149	0.9851	79.28
76.5	3,331,787	205	0.0001	0.9999	78.10
77.5	3,331,581		0.0000	1.0000	78.09
78.5	3,331,542		0.0000	1.0000	78.09

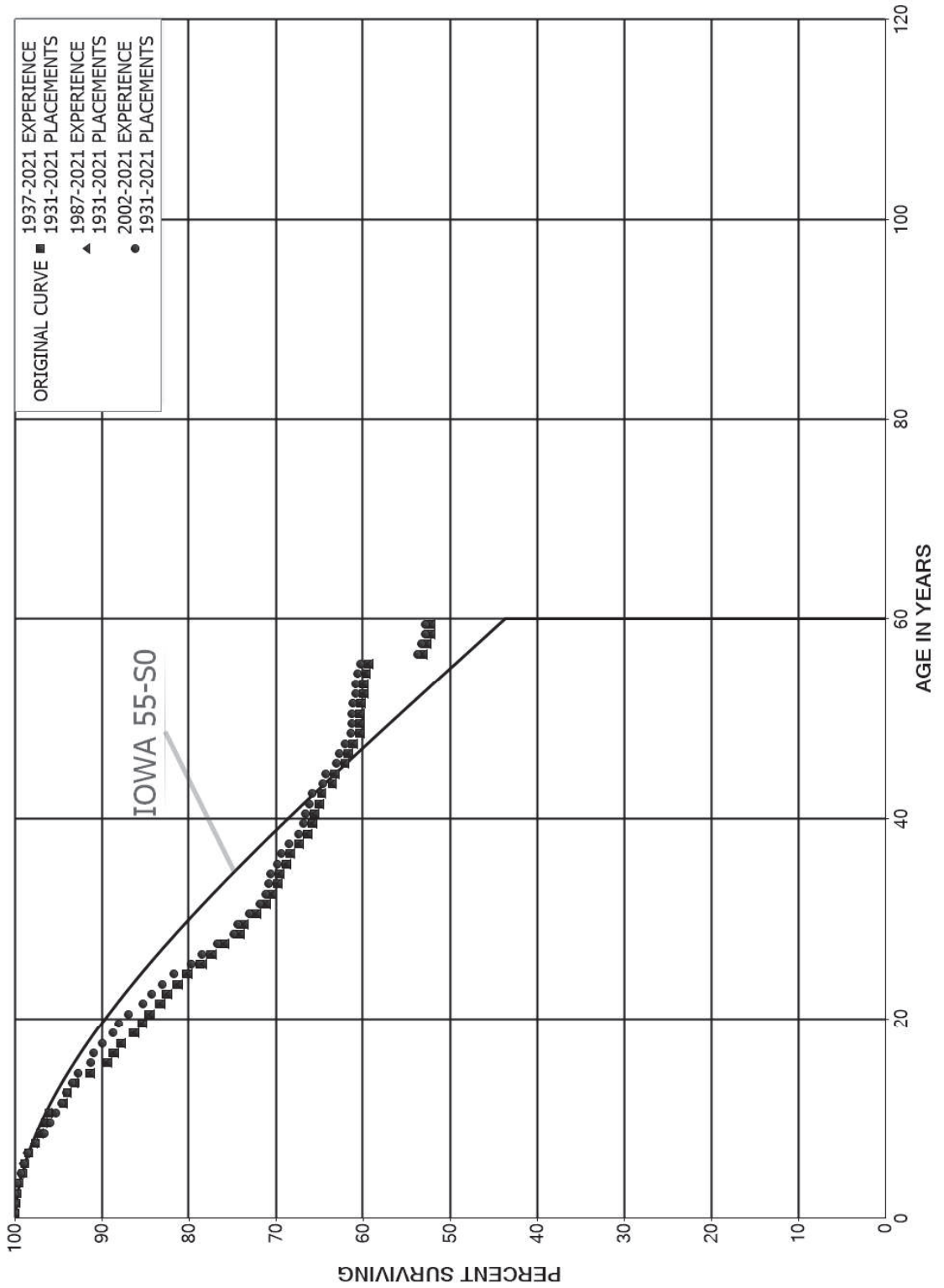
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,281,865	414	0.0001	0.9999	78.09	
80.5	3,281,174		0.0000	1.0000	78.08	
81.5	3,276,971	103,994	0.0317	0.9683	78.08	
82.5	3,172,055	186	0.0001	0.9999	75.61	
83.5	3,111,939	701	0.0002	0.9998	75.60	
84.5	3,111,041		0.0000	1.0000	75.58	
85.5	3,106,613		0.0000	1.0000	75.58	
86.5	3,106,613	5,481	0.0018	0.9982	75.58	
87.5	3,100,988	5,681	0.0018	0.9982	75.45	
88.5	3,095,007	361	0.0001	0.9999	75.31	
89.5	3,094,188		0.0000	1.0000	75.30	
90.5					75.30	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,287,936,360	1,461,395	0.0004	0.9996	100.00
0.5	3,267,064,427	2,144,222	0.0007	0.9993	99.96
1.5	3,250,432,103	5,597,462	0.0017	0.9983	99.89
2.5	3,182,875,359	7,650,551	0.0024	0.9976	99.72
3.5	3,083,200,163	12,545,078	0.0041	0.9959	99.48
4.5	3,044,003,050	7,830,242	0.0026	0.9974	99.07
5.5	3,009,412,875	13,811,760	0.0046	0.9954	98.82
6.5	2,687,596,367	20,440,602	0.0076	0.9924	98.37
7.5	2,534,362,511	15,619,261	0.0062	0.9938	97.62
8.5	2,200,269,470	11,469,785	0.0052	0.9948	97.02
9.5	2,147,908,246	10,638,154	0.0050	0.9950	96.51
10.5	2,067,824,163	36,339,946	0.0176	0.9824	96.03
11.5	1,963,957,032	8,529,915	0.0043	0.9957	94.34
12.5	1,900,433,513	16,968,190	0.0089	0.9911	93.93
13.5	1,784,925,523	33,170,803	0.0186	0.9814	93.10
14.5	1,652,855,756	35,089,707	0.0212	0.9788	91.37
15.5	1,596,179,536	13,044,814	0.0082	0.9918	89.43
16.5	1,554,040,449	14,118,975	0.0091	0.9909	88.69
17.5	1,439,077,297	24,338,372	0.0169	0.9831	87.89
18.5	1,339,647,047	14,965,303	0.0112	0.9888	86.40
19.5	1,281,903,600	12,167,385	0.0095	0.9905	85.44
20.5	1,234,435,912	18,457,986	0.0150	0.9850	84.63
21.5	1,201,739,632	10,881,810	0.0091	0.9909	83.36
22.5	1,167,513,565	16,603,648	0.0142	0.9858	82.61
23.5	1,140,223,245	15,824,807	0.0139	0.9861	81.43
24.5	1,082,156,078	21,882,860	0.0202	0.9798	80.30
25.5	1,034,766,837	15,064,290	0.0146	0.9854	78.68
26.5	970,258,949	18,895,482	0.0195	0.9805	77.53
27.5	905,090,692	20,927,866	0.0231	0.9769	76.02
28.5	854,737,820	5,063,082	0.0059	0.9941	74.26
29.5	823,010,604	16,164,792	0.0196	0.9804	73.82
30.5	798,665,015	12,830,477	0.0161	0.9839	72.37
31.5	760,958,098	6,615,865	0.0087	0.9913	71.21
32.5	742,752,340	7,687,515	0.0104	0.9896	70.59
33.5	727,517,630	2,756,203	0.0038	0.9962	69.86
34.5	715,265,795	7,905,573	0.0111	0.9889	69.60
35.5	527,240,133	3,482,679	0.0066	0.9934	68.83
36.5	509,092,617	6,985,900	0.0137	0.9863	68.37
37.5	472,811,314	7,228,905	0.0153	0.9847	67.44
38.5	261,734,352	2,252,294	0.0086	0.9914	66.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	248,650,560	995,910	0.0040	0.9960	65.83
40.5	229,797,628	1,703,428	0.0074	0.9926	65.57
41.5	220,591,980	1,095,963	0.0050	0.9950	65.08
42.5	146,071,367	2,776,957	0.0190	0.9810	64.76
43.5	140,705,846	632,480	0.0045	0.9955	63.53
44.5	139,515,901	2,513,484	0.0180	0.9820	63.24
45.5	87,230,637	554,964	0.0064	0.9936	62.10
46.5	86,504,041	752,077	0.0087	0.9913	61.71
47.5	41,339,541	520,646	0.0126	0.9874	61.17
48.5	40,708,663	16,020	0.0004	0.9996	60.40
49.5	40,654,257	21,846	0.0005	0.9995	60.38
50.5	26,484,917	20,226	0.0008	0.9992	60.35
51.5	19,192,922	119,062	0.0062	0.9938	60.30
52.5	19,065,454	3,338	0.0002	0.9998	59.93
53.5	18,742,585	79,319	0.0042	0.9958	59.91
54.5	13,539,296	60,931	0.0045	0.9955	59.66
55.5	13,421,070	1,426,427	0.1063	0.8937	59.39
56.5	6,458,788	45,708	0.0071	0.9929	53.08
57.5	6,407,103	55,700	0.0087	0.9913	52.70
58.5	6,346,584		0.0000	1.0000	52.25
59.5	6,346,584		0.0000	1.0000	52.25
60.5	856,120	2,910	0.0034	0.9966	52.25
61.5	853,210		0.0000	1.0000	52.07
62.5	843,276	100	0.0001	0.9999	52.07
63.5	717,107		0.0000	1.0000	52.06
64.5	714,019	1,075	0.0015	0.9985	52.06
65.5	711,528	5,437	0.0076	0.9924	51.98
66.5	693,344	3,423	0.0049	0.9951	51.59
67.5	429,377		0.0000	1.0000	51.33
68.5	429,377	73,084	0.1702	0.8298	51.33
69.5	356,293	39,082	0.1097	0.8903	42.60
70.5	317,211		0.0000	1.0000	37.92
71.5	300,761		0.0000	1.0000	37.92
72.5	300,630		0.0000	1.0000	37.92
73.5	299,678		0.0000	1.0000	37.92
74.5	299,153		0.0000	1.0000	37.92
75.5	299,153		0.0000	1.0000	37.92
76.5	299,153		0.0000	1.0000	37.92
77.5	299,019		0.0000	1.0000	37.92
78.5	298,730		0.0000	1.0000	37.92

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,742		0.0000	1.0000	37.92
80.5	8,742		0.0000	1.0000	37.92
81.5	8,742		0.0000	1.0000	37.92
82.5	8,742		0.0000	1.0000	37.92
83.5	8,742		0.0000	1.0000	37.92
84.5	8,736	8	0.0010	0.9990	37.92
85.5	8,728		0.0000	1.0000	37.89
86.5	8,728		0.0000	1.0000	37.89
87.5	8,728		0.0000	1.0000	37.89
88.5	8,728		0.0000	1.0000	37.89
89.5	8,728		0.0000	1.0000	37.89
90.5					37.89

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,193,898,097	321,771	0.0001	0.9999	100.00
0.5	2,427,360,990	543,742	0.0002	0.9998	99.99
1.5	2,435,310,720	2,614,448	0.0011	0.9989	99.96
2.5	2,373,536,683	5,825,621	0.0025	0.9975	99.86
3.5	2,562,024,069	10,934,462	0.0043	0.9957	99.61
4.5	2,559,237,065	5,994,963	0.0023	0.9977	99.19
5.5	2,577,181,481	13,005,550	0.0050	0.9950	98.95
6.5	2,283,574,925	18,566,213	0.0081	0.9919	98.45
7.5	2,260,469,138	15,125,640	0.0067	0.9933	97.65
8.5	1,932,003,437	10,926,518	0.0057	0.9943	97.00
9.5	1,884,338,223	9,518,015	0.0051	0.9949	96.45
10.5	1,902,794,004	35,859,300	0.0188	0.9812	95.96
11.5	1,799,485,152	7,854,943	0.0044	0.9956	94.16
12.5	1,814,586,841	16,278,750	0.0090	0.9910	93.74
13.5	1,700,407,625	33,034,325	0.0194	0.9806	92.90
14.5	1,568,721,672	34,815,196	0.0222	0.9778	91.10
15.5	1,512,477,357	12,600,561	0.0083	0.9917	89.08
16.5	1,481,946,546	13,896,839	0.0094	0.9906	88.33
17.5	1,372,340,107	23,980,805	0.0175	0.9825	87.51
18.5	1,298,778,929	14,230,049	0.0110	0.9890	85.98
19.5	1,241,826,173	12,042,854	0.0097	0.9903	85.04
20.5	1,195,530,707	18,289,400	0.0153	0.9847	84.21
21.5	1,163,031,594	10,138,532	0.0087	0.9913	82.92
22.5	1,129,744,528	16,517,834	0.0146	0.9854	82.20
23.5	1,102,557,700	15,632,951	0.0142	0.9858	81.00
24.5	1,055,589,224	21,472,015	0.0203	0.9797	79.85
25.5	1,008,619,658	14,990,513	0.0149	0.9851	78.23
26.5	944,251,675	18,260,308	0.0193	0.9807	77.06
27.5	888,726,467	20,871,103	0.0235	0.9765	75.57
28.5	838,440,178	4,975,633	0.0059	0.9941	73.80
29.5	806,856,704	15,148,733	0.0188	0.9812	73.36
30.5	789,858,626	12,803,054	0.0162	0.9838	71.98
31.5	752,380,595	6,523,361	0.0087	0.9913	70.82
32.5	734,725,065	7,534,679	0.0103	0.9897	70.20
33.5	719,658,310	2,550,887	0.0035	0.9965	69.48
34.5	707,647,762	7,793,650	0.0110	0.9890	69.24
35.5	520,541,549	3,477,875	0.0067	0.9933	68.47
36.5	508,237,234	6,691,576	0.0132	0.9868	68.02
37.5	472,251,990	7,225,160	0.0153	0.9847	67.12
38.5	261,178,776	2,246,132	0.0086	0.9914	66.09

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	248,102,764	990,931	0.0040	0.9960	65.52
40.5	229,255,452	1,696,689	0.0074	0.9926	65.26
41.5	220,056,543	1,071,768	0.0049	0.9951	64.78
42.5	145,762,994	2,776,957	0.0191	0.9809	64.46
43.5	140,404,985	632,480	0.0045	0.9955	63.24
44.5	139,215,214	2,513,484	0.0181	0.9819	62.95
45.5	86,929,949	554,964	0.0064	0.9936	61.81
46.5	86,203,354	752,077	0.0087	0.9913	61.42
47.5	41,038,853	520,646	0.0127	0.9873	60.88
48.5	40,408,106	16,020	0.0004	0.9996	60.11
49.5	40,354,657	21,846	0.0005	0.9995	60.09
50.5	26,185,843	20,226	0.0008	0.9992	60.06
51.5	18,893,848	119,062	0.0063	0.9937	60.01
52.5	18,766,380	3,338	0.0002	0.9998	59.63
53.5	18,443,645	79,319	0.0043	0.9957	59.62
54.5	13,240,645	60,931	0.0046	0.9954	59.36
55.5	13,421,070	1,426,427	0.1063	0.8937	59.09
56.5	6,458,788	45,708	0.0071	0.9929	52.81
57.5	6,407,103	55,700	0.0087	0.9913	52.44
58.5	6,346,584		0.0000	1.0000	51.98
59.5	6,346,584		0.0000	1.0000	51.98
60.5	856,120	2,910	0.0034	0.9966	51.98
61.5	853,210		0.0000	1.0000	51.80
62.5	843,276	100	0.0001	0.9999	51.80
63.5	717,107		0.0000	1.0000	51.80
64.5	714,019	1,075	0.0015	0.9985	51.80
65.5	711,528	5,437	0.0076	0.9924	51.72
66.5	693,344	3,423	0.0049	0.9951	51.32
67.5	429,377		0.0000	1.0000	51.07
68.5	429,377	73,084	0.1702	0.8298	51.07
69.5	356,293	39,082	0.1097	0.8903	42.38
70.5	317,211		0.0000	1.0000	37.73
71.5	300,761		0.0000	1.0000	37.73
72.5	300,630		0.0000	1.0000	37.73
73.5	299,678		0.0000	1.0000	37.73
74.5	299,153		0.0000	1.0000	37.73
75.5	299,153		0.0000	1.0000	37.73
76.5	299,153		0.0000	1.0000	37.73
77.5	299,019		0.0000	1.0000	37.73
78.5	298,730		0.0000	1.0000	37.73

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,742		0.0000	1.0000	37.73
80.5	8,742		0.0000	1.0000	37.73
81.5	8,742		0.0000	1.0000	37.73
82.5	8,742		0.0000	1.0000	37.73
83.5	8,742		0.0000	1.0000	37.73
84.5	8,736	8	0.0010	0.9990	37.73
85.5	8,728		0.0000	1.0000	37.69
86.5	8,728		0.0000	1.0000	37.69
87.5	8,728		0.0000	1.0000	37.69
88.5	8,728		0.0000	1.0000	37.69
89.5	8,728		0.0000	1.0000	37.69
90.5					37.69

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,728,994,041		0.0000	1.0000	100.00
0.5	1,742,904,526	73,068	0.0000	1.0000	100.00
1.5	1,752,023,524	1,375,322	0.0008	0.9992	100.00
2.5	1,715,328,922	3,826,755	0.0022	0.9978	99.92
3.5	1,643,217,953	7,528,462	0.0046	0.9954	99.69
4.5	1,658,067,999	4,480,929	0.0027	0.9973	99.24
5.5	1,664,970,296	7,219,492	0.0043	0.9957	98.97
6.5	1,403,943,501	13,256,992	0.0094	0.9906	98.54
7.5	1,312,449,737	13,206,774	0.0101	0.9899	97.61
8.5	998,271,952	6,607,730	0.0066	0.9934	96.63
9.5	994,378,628	7,441,323	0.0075	0.9925	95.99
10.5	933,988,300	6,341,216	0.0068	0.9932	95.27
11.5	902,546,491	5,395,248	0.0060	0.9940	94.62
12.5	849,932,846	6,419,768	0.0076	0.9924	94.06
13.5	751,070,673	5,300,501	0.0071	0.9929	93.35
14.5	660,943,892	9,977,576	0.0151	0.9849	92.69
15.5	846,810,699	3,064,685	0.0036	0.9964	91.29
16.5	837,423,360	9,602,627	0.0115	0.9885	90.96
17.5	729,650,569	9,354,433	0.0128	0.9872	89.92
18.5	880,446,345	7,342,072	0.0083	0.9917	88.76
19.5	861,459,333	10,925,927	0.0127	0.9873	88.02
20.5	864,800,782	16,478,937	0.0191	0.9809	86.91
21.5	857,059,170	9,216,985	0.0108	0.9892	85.25
22.5	922,182,384	14,030,674	0.0152	0.9848	84.33
23.5	900,896,557	14,183,866	0.0157	0.9843	83.05
24.5	848,309,775	20,907,116	0.0246	0.9754	81.74
25.5	883,194,013	13,940,461	0.0158	0.9842	79.73
26.5	819,877,500	18,178,465	0.0222	0.9778	78.47
27.5	827,271,047	20,276,365	0.0245	0.9755	76.73
28.5	778,207,611	4,778,610	0.0061	0.9939	74.85
29.5	746,964,932	13,103,714	0.0175	0.9825	74.39
30.5	725,819,273	12,217,698	0.0168	0.9832	73.08
31.5	698,973,655	6,342,603	0.0091	0.9909	71.85
32.5	685,615,761	3,541,203	0.0052	0.9948	71.20
33.5	693,416,698	2,283,123	0.0033	0.9967	70.83
34.5	681,658,314	7,663,806	0.0112	0.9888	70.60
35.5	494,588,028	3,065,320	0.0062	0.9938	69.81
36.5	476,860,896	6,304,420	0.0132	0.9868	69.37
37.5	441,444,231	6,992,960	0.0158	0.9842	68.46
38.5	230,606,365	1,771,206	0.0077	0.9923	67.37

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	227,488,350	776,011	0.0034	0.9966	66.86
40.5	208,863,533	1,324,647	0.0063	0.9937	66.63
41.5	200,100,715	991,676	0.0050	0.9950	66.21
42.5	133,588,803	2,595,373	0.0194	0.9806	65.88
43.5	128,410,977	624,406	0.0049	0.9951	64.60
44.5	127,255,490	2,493,163	0.0196	0.9804	64.28
45.5	80,269,310	444,707	0.0055	0.9945	63.02
46.5	79,849,084	735,681	0.0092	0.9908	62.67
47.5	35,126,447	422,783	0.0120	0.9880	62.10
48.5	34,604,877	14,020	0.0004	0.9996	61.35
49.5	34,557,290	21,846	0.0006	0.9994	61.32
50.5	20,387,950	20,226	0.0010	0.9990	61.29
51.5	18,883,952	119,062	0.0063	0.9937	61.23
52.5	18,756,483	3,338	0.0002	0.9998	60.84
53.5	18,433,614	79,319	0.0043	0.9957	60.83
54.5	13,230,326	60,931	0.0046	0.9954	60.57
55.5	13,112,697	1,426,427	0.1088	0.8912	60.29
56.5	6,150,415	45,708	0.0074	0.9926	53.73
57.5	6,098,730	55,700	0.0091	0.9909	53.33
58.5	6,045,723		0.0000	1.0000	52.84
59.5	6,045,896		0.0000	1.0000	52.84
60.5	555,433	2,910	0.0052	0.9948	52.84
61.5	552,523		0.0000	1.0000	52.57
62.5	542,589		0.0000	1.0000	52.57
63.5	416,651		0.0000	1.0000	52.57
64.5	414,520	1,075	0.0026	0.9974	52.57
65.5	412,554	5,437	0.0132	0.9868	52.43
66.5	394,369	3,423	0.0087	0.9913	51.74
67.5	130,403		0.0000	1.0000	51.29
68.5	130,538	73,084	0.5599	0.4401	51.29
69.5	57,742	39,082	0.6768	0.3232	22.57
70.5	317,211		0.0000	1.0000	7.30
71.5	300,761		0.0000	1.0000	7.30
72.5	300,630		0.0000	1.0000	7.30
73.5	299,678		0.0000	1.0000	7.30
74.5	299,153		0.0000	1.0000	7.30
75.5	299,153		0.0000	1.0000	7.30
76.5	299,153		0.0000	1.0000	7.30
77.5	299,019		0.0000	1.0000	7.30
78.5	298,730		0.0000	1.0000	7.30

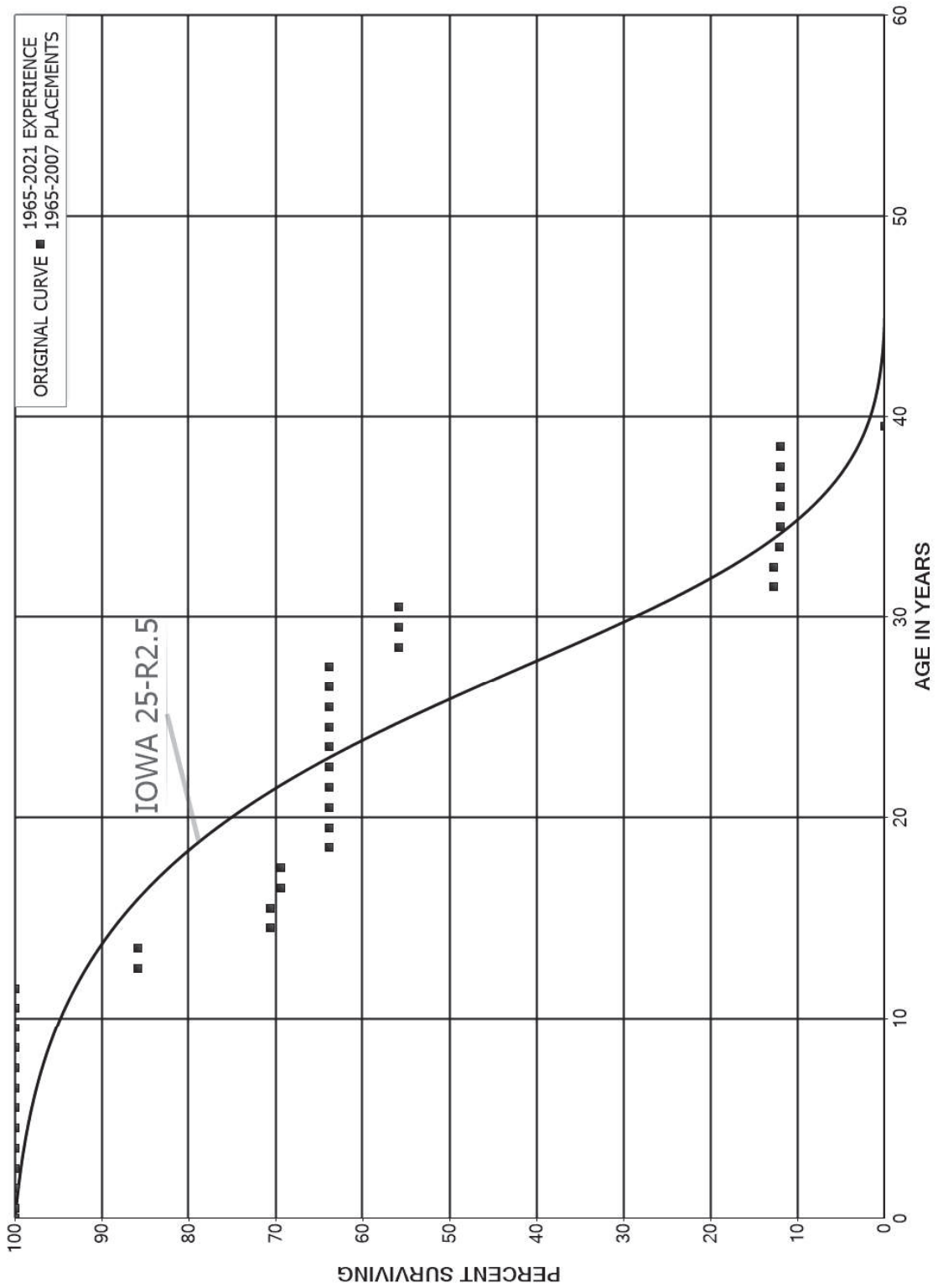
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, 312.40 AND 312.50 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,742		0.0000	1.0000	7.30
80.5	8,742		0.0000	1.0000	7.30
81.5	8,742		0.0000	1.0000	7.30
82.5	8,742		0.0000	1.0000	7.30
83.5	8,742		0.0000	1.0000	7.30
84.5	8,736	8	0.0010	0.9990	7.30
85.5	8,728		0.0000	1.0000	7.29
86.5	8,728		0.0000	1.0000	7.29
87.5	8,728		0.0000	1.0000	7.29
88.5	8,728		0.0000	1.0000	7.29
89.5	8,728		0.0000	1.0000	7.29
90.5					7.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



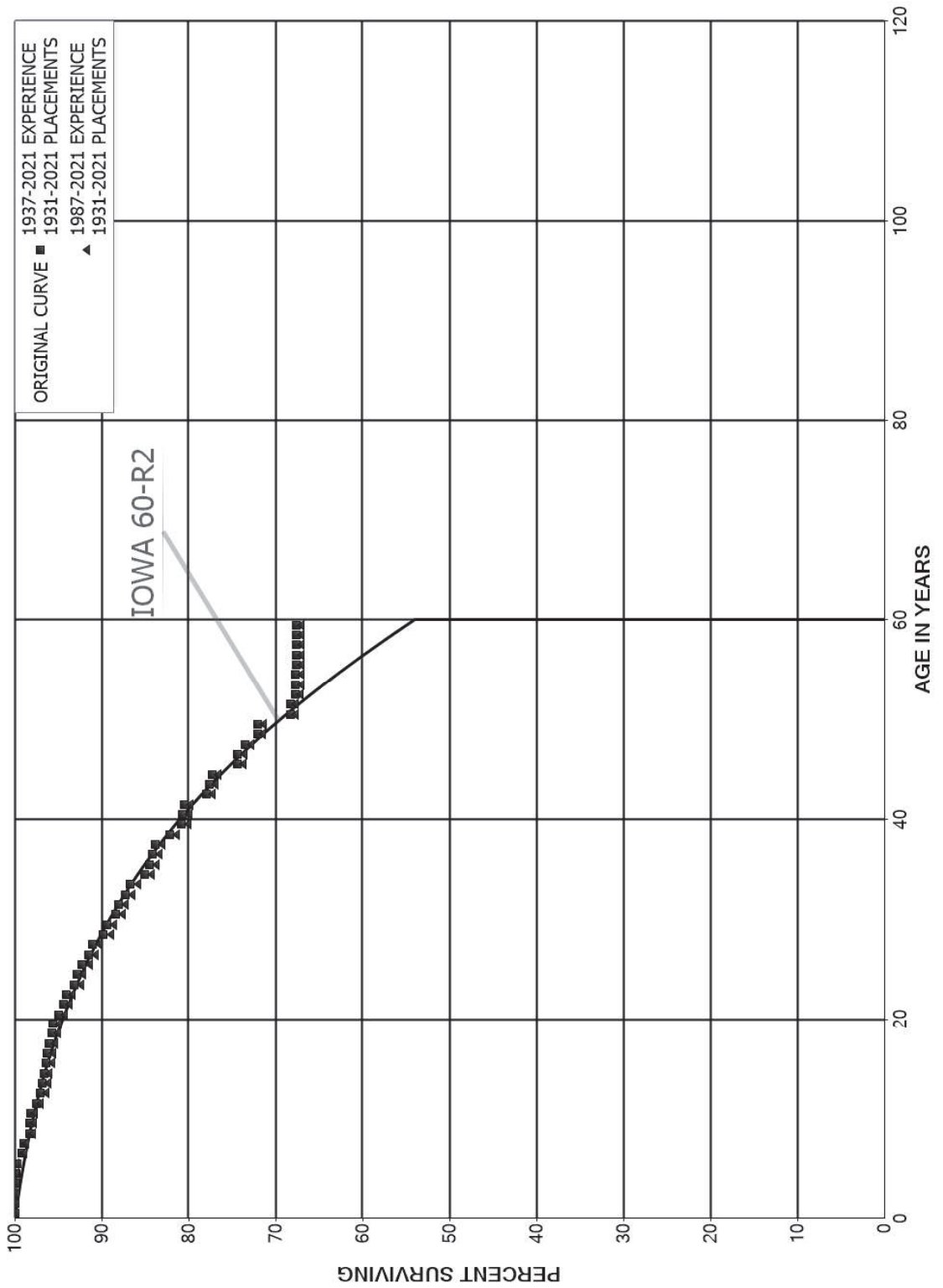
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2007			EXPERIENCE BAND 1965-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,452,129		0.0000	1.0000	100.00
0.5	13,452,129		0.0000	1.0000	100.00
1.5	13,452,129		0.0000	1.0000	100.00
2.5	13,452,129		0.0000	1.0000	100.00
3.5	13,452,129		0.0000	1.0000	100.00
4.5	13,452,129		0.0000	1.0000	100.00
5.5	13,452,129		0.0000	1.0000	100.00
6.5	13,452,129		0.0000	1.0000	100.00
7.5	13,452,129		0.0000	1.0000	100.00
8.5	13,452,129		0.0000	1.0000	100.00
9.5	13,452,129		0.0000	1.0000	100.00
10.5	13,452,129		0.0000	1.0000	100.00
11.5	13,452,129	1,910,294	0.1420	0.8580	100.00
12.5	11,541,835		0.0000	1.0000	85.80
13.5	11,541,835	2,043,117	0.1770	0.8230	85.80
14.5	9,498,718		0.0000	1.0000	70.61
15.5	9,498,718	169,615	0.0179	0.9821	70.61
16.5	9,329,103		0.0000	1.0000	69.35
17.5	9,329,103	746,129	0.0800	0.9200	69.35
18.5	8,582,974		0.0000	1.0000	63.80
19.5	7,418,950		0.0000	1.0000	63.80
20.5	7,418,950		0.0000	1.0000	63.80
21.5	7,418,950		0.0000	1.0000	63.80
22.5	7,418,950		0.0000	1.0000	63.80
23.5	7,418,950		0.0000	1.0000	63.80
24.5	7,418,950		0.0000	1.0000	63.80
25.5	7,418,950		0.0000	1.0000	63.80
26.5	7,418,950		0.0000	1.0000	63.80
27.5	7,280,112	910,844	0.1251	0.8749	63.80
28.5	6,369,267		0.0000	1.0000	55.82
29.5	6,369,267		0.0000	1.0000	55.82
30.5	3,685,060	2,845,997	0.7723	0.2277	55.82
31.5	821,770		0.0000	1.0000	12.71
32.5	821,770	43,215	0.0526	0.9474	12.71
33.5	778,555	2,174	0.0028	0.9972	12.04
34.5	776,381		0.0000	1.0000	12.01
35.5	776,381		0.0000	1.0000	12.01
36.5	776,381		0.0000	1.0000	12.01
37.5	776,381		0.0000	1.0000	12.01
38.5	776,381	776,381	1.0000		12.01
39.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 314.00 TURBOGENERATOR UNITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	734,802,945	307	0.0000	1.0000	100.00
0.5	727,718,272	5,101	0.0000	1.0000	100.00
1.5	726,962,239	202,339	0.0003	0.9997	100.00
2.5	706,460,095	277,994	0.0004	0.9996	99.97
3.5	697,235,130	723,929	0.0010	0.9990	99.93
4.5	667,872,259	352,766	0.0005	0.9995	99.83
5.5	672,331,251	4,254,549	0.0063	0.9937	99.78
6.5	657,946,404	1,033,509	0.0016	0.9984	99.14
7.5	666,180,076	4,494,736	0.0067	0.9933	98.99
8.5	610,452,262	487,221	0.0008	0.9992	98.32
9.5	606,080,076	469,335	0.0008	0.9992	98.24
10.5	584,212,817	3,725,507	0.0064	0.9936	98.17
11.5	569,343,627	3,093,523	0.0054	0.9946	97.54
12.5	563,997,054	1,091,989	0.0019	0.9981	97.01
13.5	478,985,513	914,953	0.0019	0.9981	96.82
14.5	471,660,014	1,112,513	0.0024	0.9976	96.64
15.5	465,486,630	692,440	0.0015	0.9985	96.41
16.5	461,857,276	1,061,748	0.0023	0.9977	96.27
17.5	456,465,938	1,338,488	0.0029	0.9971	96.04
18.5	451,288,881	785,874	0.0017	0.9983	95.76
19.5	446,687,962	2,970,588	0.0067	0.9933	95.60
20.5	434,829,079	2,493,428	0.0057	0.9943	94.96
21.5	430,576,579	1,726,049	0.0040	0.9960	94.42
22.5	423,428,175	3,825,058	0.0090	0.9910	94.04
23.5	418,113,035	1,353,345	0.0032	0.9968	93.19
24.5	410,718,648	2,889,300	0.0070	0.9930	92.89
25.5	402,811,229	3,017,542	0.0075	0.9925	92.23
26.5	398,520,155	2,059,224	0.0052	0.9948	91.54
27.5	372,933,148	5,221,982	0.0140	0.9860	91.07
28.5	366,003,228	1,509,652	0.0041	0.9959	89.79
29.5	362,331,186	4,144,561	0.0114	0.9886	89.42
30.5	357,877,653	1,305,736	0.0036	0.9964	88.40
31.5	354,400,776	3,061,309	0.0086	0.9914	88.08
32.5	338,766,145	2,363,098	0.0070	0.9930	87.32
33.5	335,286,520	6,338,643	0.0189	0.9811	86.71
34.5	323,797,138	1,980,156	0.0061	0.9939	85.07
35.5	230,959,996	975,617	0.0042	0.9958	84.55
36.5	229,054,524	1,001,291	0.0044	0.9956	84.19
37.5	227,652,619	4,484,621	0.0197	0.9803	83.82
38.5	144,776,402	2,407,978	0.0166	0.9834	82.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	141,114,107	195,759	0.0014	0.9986	80.81
40.5	137,654,743	247,485	0.0018	0.9982	80.69
41.5	137,300,473	4,377,024	0.0319	0.9681	80.55
42.5	96,211,306	416,334	0.0043	0.9957	77.98
43.5	95,556,537	405,711	0.0042	0.9958	77.64
44.5	95,121,226	3,564,943	0.0375	0.9625	77.31
45.5	61,499,194	62,006	0.0010	0.9990	74.42
46.5	61,414,060	693,737	0.0113	0.9887	74.34
47.5	38,031,876	720,298	0.0189	0.9811	73.50
48.5	37,252,352	31,428	0.0008	0.9992	72.11
49.5	36,964,384	1,921,416	0.0520	0.9480	72.05
50.5	25,789,541	3,812	0.0001	0.9999	68.30
51.5	17,505,633	133,647	0.0076	0.9924	68.29
52.5	17,369,016	21,936	0.0013	0.9987	67.77
53.5	17,347,080	183	0.0000	1.0000	67.69
54.5	12,337,963	3,991	0.0003	0.9997	67.69
55.5	12,333,972	3,965	0.0003	0.9997	67.66
56.5	3,489,807	493	0.0001	0.9999	67.64
57.5	3,489,314	1,623	0.0005	0.9995	67.63
58.5	3,487,691	272	0.0001	0.9999	67.60
59.5	1,300,483	285	0.0002	0.9998	67.60
60.5	194	110	0.5667	0.4333	67.58
61.5	84		0.0000	1.0000	29.28
62.5	84		0.0000	1.0000	29.28
63.5	84		0.0000	1.0000	29.28
64.5	84		0.0000	1.0000	29.28
65.5	84		0.0000	1.0000	29.28
66.5	84		0.0000	1.0000	29.28
67.5	84		0.0000	1.0000	29.28
68.5	84		0.0000	1.0000	29.28
69.5	84		0.0000	1.0000	29.28
70.5	84		0.0000	1.0000	29.28
71.5					29.28

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	355,600,176	135	0.0000	1.0000	100.00
0.5	446,892,095	4,103	0.0000	1.0000	100.00
1.5	447,756,189	165,486	0.0004	0.9996	100.00
2.5	428,552,751	255,683	0.0006	0.9994	99.96
3.5	505,749,379	639,892	0.0013	0.9987	99.90
4.5	478,010,204	337,106	0.0007	0.9993	99.78
5.5	484,403,308	4,221,413	0.0087	0.9913	99.71
6.5	470,365,666	969,813	0.0021	0.9979	98.84
7.5	525,915,619	4,431,833	0.0084	0.9916	98.63
8.5	470,483,395	405,765	0.0009	0.9991	97.80
9.5	466,217,348	274,457	0.0006	0.9994	97.72
10.5	481,057,085	3,647,477	0.0076	0.9924	97.66
11.5	466,294,758	3,014,995	0.0065	0.9935	96.92
12.5	501,336,859	1,072,866	0.0021	0.9979	96.29
13.5	416,372,672	846,954	0.0020	0.9980	96.09
14.5	409,120,043	1,073,904	0.0026	0.9974	95.89
15.5	403,052,849	449,354	0.0011	0.9989	95.64
16.5	405,465,090	987,684	0.0024	0.9976	95.53
17.5	400,541,082	1,279,406	0.0032	0.9968	95.30
18.5	409,001,913	463,703	0.0011	0.9989	95.00
19.5	404,765,791	2,947,658	0.0073	0.9927	94.89
20.5	392,963,715	2,459,495	0.0063	0.9937	94.20
21.5	388,794,251	1,492,582	0.0038	0.9962	93.61
22.5	381,907,235	3,752,472	0.0098	0.9902	93.25
23.5	376,702,328	1,260,484	0.0033	0.9967	92.33
24.5	381,707,718	2,863,821	0.0075	0.9925	92.02
25.5	373,834,725	2,915,246	0.0078	0.9922	91.33
26.5	369,823,886	1,757,782	0.0048	0.9952	90.62
27.5	358,728,525	5,210,439	0.0145	0.9855	90.19
28.5	351,821,011	1,459,486	0.0041	0.9959	88.88
29.5	348,233,206	4,092,939	0.0118	0.9882	88.51
30.5	350,033,072	1,287,499	0.0037	0.9963	87.47
31.5	346,574,954	3,044,891	0.0088	0.9912	87.15
32.5	332,408,458	2,351,167	0.0071	0.9929	86.38
33.5	328,940,832	6,209,352	0.0189	0.9811	85.77
34.5	317,632,787	1,936,393	0.0061	0.9939	84.15
35.5	229,429,270	973,115	0.0042	0.9958	83.64
36.5	228,826,414	998,699	0.0044	0.9956	83.29
37.5	227,427,101	4,478,794	0.0197	0.9803	82.92
38.5	144,556,711	2,402,621	0.0166	0.9834	81.29

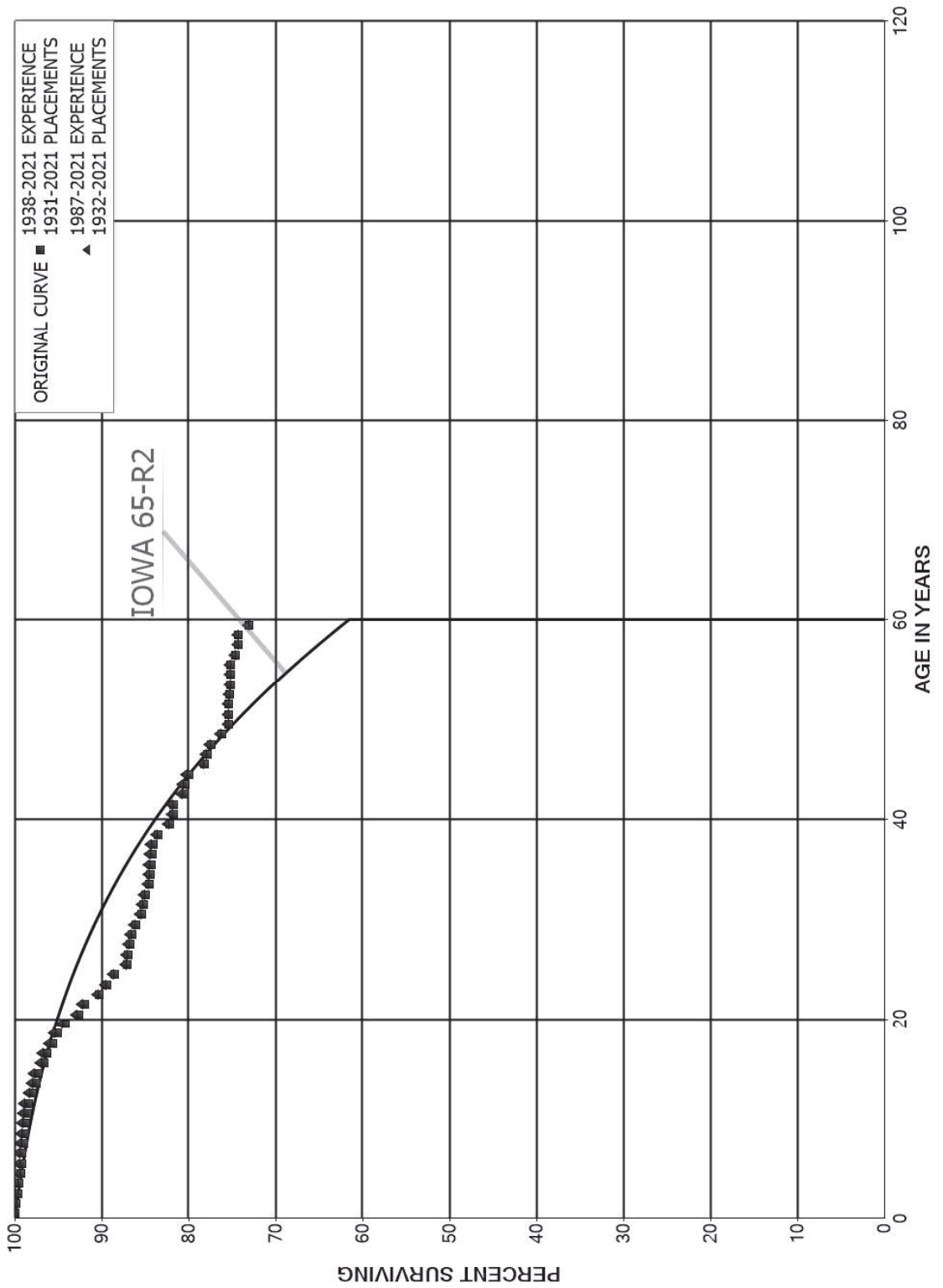
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	140,899,773	190,760	0.0014	0.9986	79.94
40.5	137,445,408	233,310	0.0017	0.9983	79.83
41.5	137,105,313	4,361,038	0.0318	0.9682	79.69
42.5	96,195,404	416,301	0.0043	0.9957	77.16
43.5	95,540,668	405,649	0.0042	0.9958	76.83
44.5	95,105,419	3,564,890	0.0375	0.9625	76.50
45.5	61,483,440	61,946	0.0010	0.9990	73.63
46.5	61,398,366	690,082	0.0112	0.9888	73.56
47.5	38,020,104	719,153	0.0189	0.9811	72.73
48.5	37,243,255	25,728	0.0007	0.9993	71.35
49.5	36,960,987	1,921,394	0.0520	0.9480	71.31
50.5	25,786,166	3,766	0.0001	0.9999	67.60
51.5	17,502,304	133,617	0.0076	0.9924	67.59
52.5	17,365,717	21,901	0.0013	0.9987	67.07
53.5	17,343,816	108	0.0000	1.0000	66.99
54.5	12,334,774	3,750	0.0003	0.9997	66.99
55.5	12,333,972	3,965	0.0003	0.9997	66.97
56.5	3,489,807	493	0.0001	0.9999	66.95
57.5	3,489,314	1,623	0.0005	0.9995	66.94
58.5	3,487,691	272	0.0001	0.9999	66.91
59.5	1,300,483	285	0.0002	0.9998	66.90
60.5	194	110	0.5667	0.4333	66.89
61.5	84		0.0000	1.0000	28.98
62.5	84		0.0000	1.0000	28.98
63.5	84		0.0000	1.0000	28.98
64.5	84		0.0000	1.0000	28.98
65.5	84		0.0000	1.0000	28.98
66.5	84		0.0000	1.0000	28.98
67.5	84		0.0000	1.0000	28.98
68.5	84		0.0000	1.0000	28.98
69.5	84		0.0000	1.0000	28.98
70.5	84		0.0000	1.0000	28.98
71.5					28.98

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021

EXPERIENCE BAND 1938-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	389,160,333	184,575	0.0005	0.9995	100.00
0.5	380,741,876	612,092	0.0016	0.9984	99.95
1.5	379,775,987	490,067	0.0013	0.9987	99.79
2.5	377,455,310	716,398	0.0019	0.9981	99.66
3.5	375,738,042	779,971	0.0021	0.9979	99.47
4.5	372,250,527	375,123	0.0010	0.9990	99.27
5.5	369,809,588	120,825	0.0003	0.9997	99.17
6.5	344,280,025	619,743	0.0018	0.9982	99.14
7.5	326,802,144	383,310	0.0012	0.9988	98.96
8.5	282,562,424	407,654	0.0014	0.9986	98.84
9.5	276,385,798	428,090	0.0015	0.9985	98.70
10.5	270,918,660	461,734	0.0017	0.9983	98.55
11.5	267,003,977	1,295,153	0.0049	0.9951	98.38
12.5	266,130,174	1,130,887	0.0042	0.9958	97.90
13.5	257,485,808	390,569	0.0015	0.9985	97.48
14.5	252,448,545	1,876,761	0.0074	0.9926	97.34
15.5	249,005,479	798,672	0.0032	0.9968	96.61
16.5	243,909,846	1,710,049	0.0070	0.9930	96.30
17.5	240,458,764	1,363,816	0.0057	0.9943	95.63
18.5	232,024,995	2,320,403	0.0100	0.9900	95.08
19.5	225,106,838	3,739,474	0.0166	0.9834	94.13
20.5	220,394,235	1,524,806	0.0069	0.9931	92.57
21.5	217,886,185	3,954,086	0.0181	0.9819	91.93
22.5	213,496,801	2,085,166	0.0098	0.9902	90.26
23.5	209,293,332	1,972,223	0.0094	0.9906	89.38
24.5	206,624,305	3,401,096	0.0165	0.9835	88.54
25.5	216,606,633	331,032	0.0015	0.9985	87.08
26.5	215,574,278	538,898	0.0025	0.9975	86.95
27.5	215,555,955	637,119	0.0030	0.9970	86.73
28.5	205,676,159	907,873	0.0044	0.9956	86.47
29.5	203,891,896	1,557,781	0.0076	0.9924	86.09
30.5	202,242,540	686,549	0.0034	0.9966	85.43
31.5	199,608,064	392,279	0.0020	0.9980	85.14
32.5	199,647,086	1,175,722	0.0059	0.9941	84.98
33.5	198,018,264	192,759	0.0010	0.9990	84.48
34.5	197,417,430	195,132	0.0010	0.9990	84.39
35.5	152,328,838	212,321	0.0014	0.9986	84.31
36.5	150,283,481	167,144	0.0011	0.9989	84.19
37.5	144,613,609	1,058,692	0.0073	0.9927	84.10
38.5	68,428,355	1,087,668	0.0159	0.9841	83.48

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1938-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	67,077,914	367,715	0.0055	0.9945	82.16
40.5	61,579,889	24,614	0.0004	0.9996	81.71
41.5	60,279,988	871,006	0.0144	0.9856	81.67
42.5	39,035,683	35,974	0.0009	0.9991	80.49
43.5	38,859,972	219,905	0.0057	0.9943	80.42
44.5	37,981,510	857,676	0.0226	0.9774	79.96
45.5	20,208,686	79,120	0.0039	0.9961	78.16
46.5	20,008,336	109,360	0.0055	0.9945	77.85
47.5	10,442,871	165,224	0.0158	0.9842	77.43
48.5	10,281,120	104,819	0.0102	0.9898	76.20
49.5	11,359,225		0.0000	1.0000	75.43
50.5	8,632,714	2,343	0.0003	0.9997	75.43
51.5	4,947,393	7,735	0.0016	0.9984	75.40
52.5	5,286,764	8,640	0.0016	0.9984	75.29
53.5	5,277,397		0.0000	1.0000	75.16
54.5	4,329,106		0.0000	1.0000	75.16
55.5	4,331,033	32,988	0.0076	0.9924	75.16
56.5	2,601,245	11,000	0.0042	0.9958	74.59
57.5	2,585,027	17	0.0000	1.0000	74.28
58.5	2,633,725	41,661	0.0158	0.9842	74.28
59.5	2,592,064		0.0000	1.0000	73.10
60.5	1,918,560		0.0000	1.0000	73.10
61.5	1,941,010	1,944	0.0010	0.9990	73.10
62.5	1,938,075	116,010	0.0599	0.9401	73.03
63.5	1,820,339		0.0000	1.0000	68.66
64.5	1,820,339		0.0000	1.0000	68.66
65.5	1,820,027	128,168	0.0704	0.9296	68.66
66.5	1,691,714		0.0000	1.0000	63.82
67.5	734,948		0.0000	1.0000	63.82
68.5	733,928		0.0000	1.0000	63.82
69.5	713,337	6	0.0000	1.0000	63.82
70.5	713,305		0.0000	1.0000	63.82
71.5	460,977		0.0000	1.0000	63.82
72.5	460,977		0.0000	1.0000	63.82
73.5	465,339		0.0000	1.0000	63.82
74.5	231,069	3,927	0.0170	0.9830	63.82
75.5	227,140		0.0000	1.0000	62.74
76.5	227,067		0.0000	1.0000	62.74
77.5	227,048		0.0000	1.0000	62.74
78.5	226,976		0.0000	1.0000	62.74

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1938-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	226,691		0.0000	1.0000	62.74
80.5	226,272		0.0000	1.0000	62.74
81.5	226,272		0.0000	1.0000	62.74
82.5	214,502		0.0000	1.0000	62.74
83.5	214,502		0.0000	1.0000	62.74
84.5	214,502		0.0000	1.0000	62.74
85.5	434		0.0000	1.0000	62.74
86.5					62.74

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	184,322,844	27,672	0.0002	0.9998	100.00
0.5	224,794,867	191,425	0.0009	0.9991	99.98
1.5	226,908,881	34,849	0.0002	0.9998	99.90
2.5	227,310,244	176,803	0.0008	0.9992	99.88
3.5	291,021,667	498,774	0.0017	0.9983	99.81
4.5	289,266,650	92,477	0.0003	0.9997	99.64
5.5	291,973,809	11,927	0.0000	1.0000	99.60
6.5	273,371,902	372,658	0.0014	0.9986	99.60
7.5	276,262,905	212,183	0.0008	0.9992	99.46
8.5	232,487,177	341,179	0.0015	0.9985	99.39
9.5	226,592,176	113,898	0.0005	0.9995	99.24
10.5	242,078,779	374,018	0.0015	0.9985	99.19
11.5	238,291,235	1,153,966	0.0048	0.9952	99.04
12.5	246,906,971	1,039,840	0.0042	0.9958	98.56
13.5	238,372,977	372,427	0.0016	0.9984	98.14
14.5	233,392,251	1,855,215	0.0079	0.9921	97.99
15.5	229,978,018	671,972	0.0029	0.9971	97.21
16.5	227,356,180	1,686,544	0.0074	0.9926	96.93
17.5	224,215,064	1,286,326	0.0057	0.9943	96.21
18.5	220,414,635	2,227,967	0.0101	0.9899	95.66
19.5	213,590,828	3,734,439	0.0175	0.9825	94.69
20.5	209,394,625	1,490,987	0.0071	0.9929	93.03
21.5	206,921,658	3,855,927	0.0186	0.9814	92.37
22.5	202,653,911	2,037,770	0.0101	0.9899	90.65
23.5	198,503,946	1,918,217	0.0097	0.9903	89.74
24.5	198,589,348	3,347,227	0.0169	0.9831	88.87
25.5	208,625,545	311,890	0.0015	0.9985	87.37
26.5	207,689,084	462,218	0.0022	0.9978	87.24
27.5	211,019,247	613,623	0.0029	0.9971	87.05
28.5	201,162,946	890,441	0.0044	0.9956	86.80
29.5	199,397,970	1,505,240	0.0075	0.9925	86.41
30.5	200,309,227	684,821	0.0034	0.9966	85.76
31.5	197,685,806	383,873	0.0019	0.9981	85.47
32.5	197,759,126	1,139,561	0.0058	0.9942	85.30
33.5	196,172,616	157,280	0.0008	0.9992	84.81
34.5	195,630,058	136,445	0.0007	0.9993	84.74
35.5	150,611,247	204,762	0.0014	0.9986	84.68
36.5	149,580,643	141,428	0.0009	0.9991	84.57
37.5	143,936,488	1,038,427	0.0072	0.9928	84.49
38.5	67,771,499	1,083,517	0.0160	0.9840	83.88

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,426,135	362,152	0.0055	0.9945	82.54
40.5	60,933,673	22,842	0.0004	0.9996	82.09
41.5	59,635,544	846,470	0.0142	0.9858	82.06
42.5	38,594,810	35,974	0.0009	0.9991	80.89
43.5	38,419,100	219,905	0.0057	0.9943	80.82
44.5	37,541,413	857,676	0.0228	0.9772	80.35
45.5	19,770,111	79,120	0.0040	0.9960	78.52
46.5	19,569,788	109,360	0.0056	0.9944	78.20
47.5	10,016,817	165,224	0.0165	0.9835	77.77
48.5	9,855,067	104,819	0.0106	0.9894	76.48
49.5	10,933,172		0.0000	1.0000	75.67
50.5	8,632,549	2,343	0.0003	0.9997	75.67
51.5	4,947,229	7,735	0.0016	0.9984	75.65
52.5	5,286,673	8,640	0.0016	0.9984	75.53
53.5	5,277,325		0.0000	1.0000	75.41
54.5	4,329,106		0.0000	1.0000	75.41
55.5	4,331,033	32,988	0.0076	0.9924	75.41
56.5	2,601,245	11,000	0.0042	0.9958	74.83
57.5	2,585,027	17	0.0000	1.0000	74.52
58.5	2,633,725	41,661	0.0158	0.9842	74.52
59.5	2,592,064		0.0000	1.0000	73.34
60.5	1,918,560		0.0000	1.0000	73.34
61.5	1,941,010	1,944	0.0010	0.9990	73.34
62.5	1,938,075	116,010	0.0599	0.9401	73.26
63.5	1,820,339		0.0000	1.0000	68.88
64.5	1,820,339		0.0000	1.0000	68.88
65.5	1,820,027	128,168	0.0704	0.9296	68.88
66.5	1,691,714		0.0000	1.0000	64.03
67.5	734,948		0.0000	1.0000	64.03
68.5	733,928		0.0000	1.0000	64.03
69.5	713,337	6	0.0000	1.0000	64.03
70.5	713,305		0.0000	1.0000	64.03
71.5	460,977		0.0000	1.0000	64.03
72.5	460,977		0.0000	1.0000	64.03
73.5	465,339		0.0000	1.0000	64.03
74.5	231,069	3,927	0.0170	0.9830	64.03
75.5	227,140		0.0000	1.0000	62.94
76.5	227,067		0.0000	1.0000	62.94
77.5	227,048		0.0000	1.0000	62.94
78.5	226,976		0.0000	1.0000	62.94

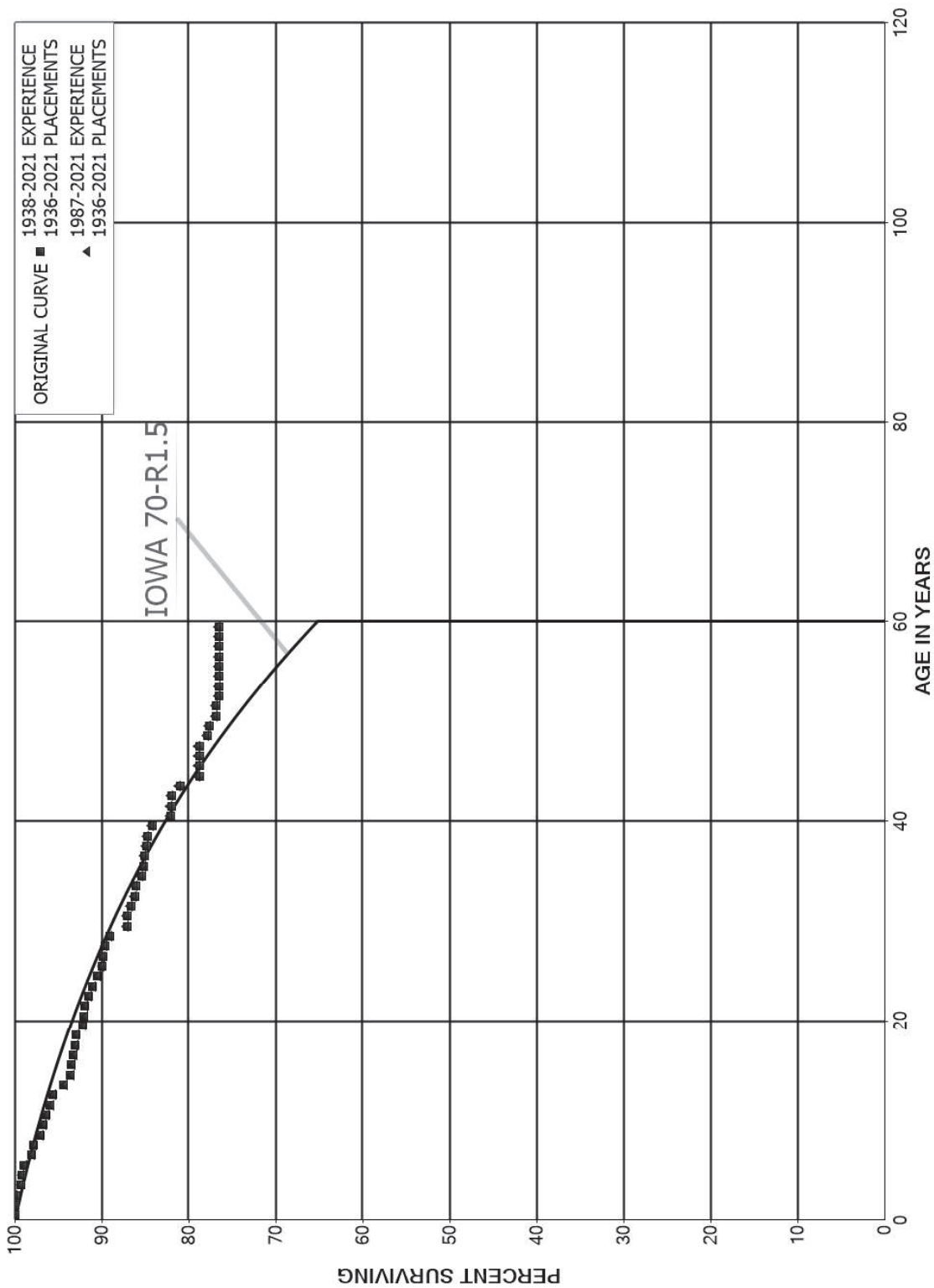
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	226,691		0.0000	1.0000	62.94
80.5	226,272		0.0000	1.0000	62.94
81.5	226,272		0.0000	1.0000	62.94
82.5	214,502		0.0000	1.0000	62.94
83.5	214,502		0.0000	1.0000	62.94
84.5	214,502		0.0000	1.0000	62.94
85.5	434		0.0000	1.0000	62.94
86.5					62.94

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2021

EXPERIENCE BAND 1938-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,717,062	19,450	0.0003	0.9997	100.00
0.5	63,999,690	35,869	0.0006	0.9994	99.97
1.5	63,895,205	44,808	0.0007	0.9993	99.91
2.5	58,135,256	293,403	0.0050	0.9950	99.84
3.5	56,009,511	78,324	0.0014	0.9986	99.34
4.5	55,288,710	160,860	0.0029	0.9971	99.20
5.5	56,553,489	465,038	0.0082	0.9918	98.91
6.5	54,058,929	134,149	0.0025	0.9975	98.10
7.5	52,427,901	437,900	0.0084	0.9916	97.86
8.5	49,279,861	158,308	0.0032	0.9968	97.04
9.5	48,164,228	150,088	0.0031	0.9969	96.73
10.5	46,538,943	256,862	0.0055	0.9945	96.43
11.5	44,692,349	117,066	0.0026	0.9974	95.89
12.5	43,643,147	571,404	0.0131	0.9869	95.64
13.5	38,815,888	319,697	0.0082	0.9918	94.39
14.5	37,633,081	53,562	0.0014	0.9986	93.61
15.5	37,058,724	88,850	0.0024	0.9976	93.48
16.5	35,718,284	83,228	0.0023	0.9977	93.25
17.5	34,924,068	38,515	0.0011	0.9989	93.04
18.5	34,707,105	281,969	0.0081	0.9919	92.93
19.5	34,016,133	60,713	0.0018	0.9982	92.18
20.5	33,373,221	24,446	0.0007	0.9993	92.02
21.5	33,236,769	177,310	0.0053	0.9947	91.95
22.5	32,945,002	155,747	0.0047	0.9953	91.46
23.5	32,660,601	194,697	0.0060	0.9940	91.03
24.5	31,465,333	179,804	0.0057	0.9943	90.48
25.5	30,137,202	38,815	0.0013	0.9987	89.97
26.5	29,689,388	95,385	0.0032	0.9968	89.85
27.5	27,405,845	166,503	0.0061	0.9939	89.56
28.5	26,595,110	568,719	0.0214	0.9786	89.02
29.5	25,995,474	9,873	0.0004	0.9996	87.11
30.5	25,932,585	132,577	0.0051	0.9949	87.08
31.5	25,738,223	129,746	0.0050	0.9950	86.63
32.5	25,529,112	33,806	0.0013	0.9987	86.20
33.5	25,303,258	208,549	0.0082	0.9918	86.08
34.5	24,823,436	70,404	0.0028	0.9972	85.37
35.5	19,495,149	6,939	0.0004	0.9996	85.13
36.5	18,759,782	59,076	0.0031	0.9969	85.10
37.5	17,490,085	26,022	0.0015	0.9985	84.83
38.5	7,664,554	45,189	0.0059	0.9941	84.71

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2021			EXPERIENCE BAND 1938-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,970,524	153,305	0.0257	0.9743	84.21
40.5	5,580,224	4,697	0.0008	0.9992	82.05
41.5	5,397,032	5,051	0.0009	0.9991	81.98
42.5	3,295,709	38,282	0.0116	0.9884	81.90
43.5	3,256,845	87,372	0.0268	0.9732	80.95
44.5	3,169,473	166	0.0001	0.9999	78.78
45.5	1,162,901		0.0000	1.0000	78.77
46.5	1,141,969		0.0000	1.0000	78.77
47.5	539,282	6,725	0.0125	0.9875	78.77
48.5	532,557	963	0.0018	0.9982	77.79
49.5	531,593	5,476	0.0103	0.9897	77.65
50.5	340,852		0.0000	1.0000	76.85
51.5	270,433	1,151	0.0043	0.9957	76.85
52.5	237,696		0.0000	1.0000	76.52
53.5	237,696		0.0000	1.0000	76.52
54.5	144,262		0.0000	1.0000	76.52
55.5	139,515		0.0000	1.0000	76.52
56.5	53,219		0.0000	1.0000	76.52
57.5	53,219		0.0000	1.0000	76.52
58.5	53,219		0.0000	1.0000	76.52
59.5	53,219		0.0000	1.0000	76.52
60.5	13,741		0.0000	1.0000	76.52
61.5	13,741	873	0.0635	0.9365	76.52
62.5	12,868		0.0000	1.0000	71.66
63.5	12,868		0.0000	1.0000	71.66
64.5	12,868		0.0000	1.0000	71.66
65.5	12,868		0.0000	1.0000	71.66
66.5	12,868		0.0000	1.0000	71.66
67.5	12,648	873	0.0690	0.9310	71.66
68.5	11,775		0.0000	1.0000	66.71
69.5	11,775		0.0000	1.0000	66.71
70.5	11,754		0.0000	1.0000	66.71
71.5	11,609		0.0000	1.0000	66.71
72.5	11,609		0.0000	1.0000	66.71
73.5	11,609		0.0000	1.0000	66.71
74.5					66.71

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,393,601		0.0000	1.0000	100.00
0.5	41,347,046	315	0.0000	1.0000	100.00
1.5	42,366,764	4,705	0.0001	0.9999	100.00
2.5	37,080,477	259,567	0.0070	0.9930	99.99
3.5	45,951,813	57,183	0.0012	0.9988	99.29
4.5	47,008,773	149,225	0.0032	0.9968	99.16
5.5	49,530,905	432,590	0.0087	0.9913	98.85
6.5	47,261,254	108,237	0.0023	0.9977	97.99
7.5	48,099,656	414,464	0.0086	0.9914	97.76
8.5	44,976,256	149,169	0.0033	0.9967	96.92
9.5	43,936,261	140,401	0.0032	0.9968	96.60
10.5	44,668,120	252,293	0.0056	0.9944	96.29
11.5	42,826,095	111,149	0.0026	0.9974	95.75
12.5	42,535,666	565,942	0.0133	0.9867	95.50
13.5	37,715,481	312,809	0.0083	0.9917	94.23
14.5	36,627,540	48,296	0.0013	0.9987	93.45
15.5	36,063,780	86,269	0.0024	0.9976	93.32
16.5	34,914,216	74,550	0.0021	0.9979	93.10
17.5	34,135,168	38,494	0.0011	0.9989	92.90
18.5	34,118,311	281,772	0.0083	0.9917	92.80
19.5	33,427,697	52,243	0.0016	0.9984	92.03
20.5	32,793,255	14,409	0.0004	0.9996	91.88
21.5	32,666,840	170,523	0.0052	0.9948	91.84
22.5	32,389,443	146,815	0.0045	0.9955	91.37
23.5	32,114,241	184,565	0.0057	0.9943	90.95
24.5	31,093,688	173,303	0.0056	0.9944	90.43
25.5	29,772,058	26,256	0.0009	0.9991	89.92
26.5	29,360,563	81,715	0.0028	0.9972	89.84
27.5	27,169,707	159,777	0.0059	0.9941	89.59
28.5	26,398,793	567,486	0.0215	0.9785	89.07
29.5	25,800,390	9,856	0.0004	0.9996	87.15
30.5	25,847,092	132,577	0.0051	0.9949	87.12
31.5	25,657,722	123,893	0.0048	0.9952	86.67
32.5	25,454,464	27,365	0.0011	0.9989	86.25
33.5	25,235,051	206,038	0.0082	0.9918	86.16
34.5	24,757,740	70,291	0.0028	0.9972	85.46
35.5	19,429,566	2,218	0.0001	0.9999	85.22
36.5	18,739,971	59,076	0.0032	0.9968	85.21
37.5	17,470,274	26,022	0.0015	0.9985	84.94
38.5	7,644,743	42,579	0.0056	0.9944	84.81

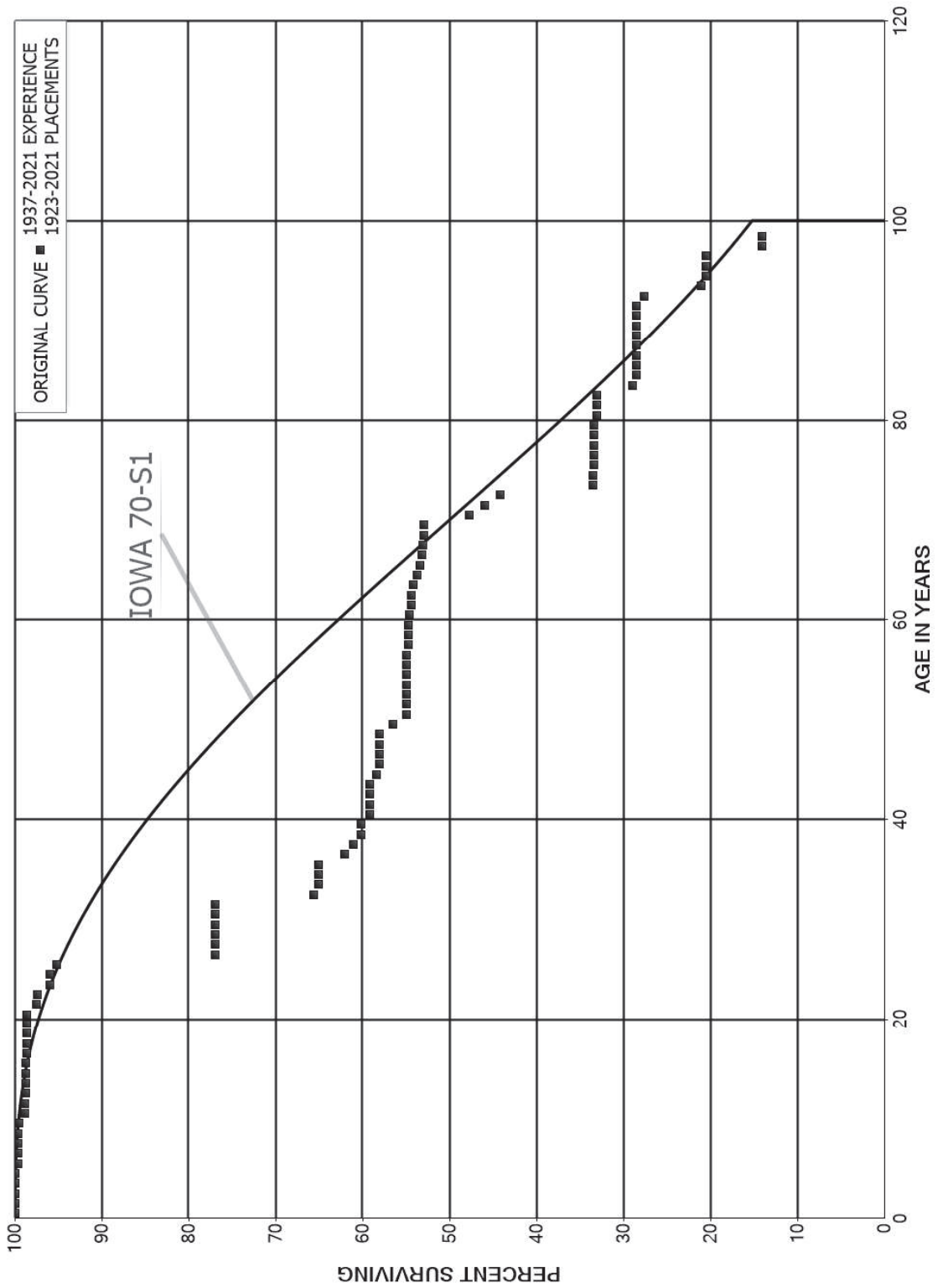
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,953,323	150,475	0.0253	0.9747	84.34
40.5	5,565,853	4,515	0.0008	0.9992	82.21
41.5	5,382,843	5,045	0.0009	0.9991	82.14
42.5	3,281,526	37,695	0.0115	0.9885	82.06
43.5	3,243,468	87,372	0.0269	0.9731	81.12
44.5	3,156,097	166	0.0001	0.9999	78.94
45.5	1,149,524		0.0000	1.0000	78.93
46.5	1,128,613		0.0000	1.0000	78.93
47.5	525,926	6,725	0.0128	0.9872	78.93
48.5	519,201	963	0.0019	0.9981	77.92
49.5	518,238	5,476	0.0106	0.9894	77.78
50.5	340,852		0.0000	1.0000	76.96
51.5	270,433	1,151	0.0043	0.9957	76.96
52.5	237,696		0.0000	1.0000	76.63
53.5	237,696		0.0000	1.0000	76.63
54.5	144,262		0.0000	1.0000	76.63
55.5	139,515		0.0000	1.0000	76.63
56.5	53,219		0.0000	1.0000	76.63
57.5	53,219		0.0000	1.0000	76.63
58.5	53,219		0.0000	1.0000	76.63
59.5	53,219		0.0000	1.0000	76.63
60.5	13,741		0.0000	1.0000	76.63
61.5	13,741	873	0.0635	0.9365	76.63
62.5	12,868		0.0000	1.0000	71.76
63.5	12,868		0.0000	1.0000	71.76
64.5	12,868		0.0000	1.0000	71.76
65.5	12,868		0.0000	1.0000	71.76
66.5	12,868		0.0000	1.0000	71.76
67.5	12,648	873	0.0690	0.9310	71.76
68.5	11,775		0.0000	1.0000	66.81
69.5	11,775		0.0000	1.0000	66.81
70.5	11,754		0.0000	1.0000	66.81
71.5	11,609		0.0000	1.0000	66.81
72.5	11,609		0.0000	1.0000	66.81
73.5	11,609		0.0000	1.0000	66.81
74.5					66.81

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,687,641		0.0000	1.0000	100.00
0.5	8,801,174		0.0000	1.0000	100.00
1.5	8,534,056		0.0000	1.0000	100.00
2.5	5,754,972		0.0000	1.0000	100.00
3.5	4,029,571		0.0000	1.0000	100.00
4.5	4,002,725	14,203	0.0035	0.9965	100.00
5.5	3,732,926		0.0000	1.0000	99.65
6.5	3,731,064		0.0000	1.0000	99.65
7.5	3,609,919		0.0000	1.0000	99.65
8.5	3,612,363	3,800	0.0011	0.9989	99.65
9.5	3,566,551	25,274	0.0071	0.9929	99.54
10.5	3,536,389		0.0000	1.0000	98.83
11.5	3,083,501	2,000	0.0006	0.9994	98.83
12.5	3,174,363		0.0000	1.0000	98.77
13.5	3,181,370		0.0000	1.0000	98.77
14.5	2,905,795		0.0000	1.0000	98.77
15.5	2,855,297	4,761	0.0017	0.9983	98.77
16.5	2,850,536		0.0000	1.0000	98.61
17.5	2,850,536		0.0000	1.0000	98.61
18.5	2,848,785		0.0000	1.0000	98.61
19.5	2,361,588		0.0000	1.0000	98.61
20.5	2,079,461	22,655	0.0109	0.9891	98.61
21.5	2,056,806	2,378	0.0012	0.9988	97.53
22.5	1,810,524	26,423	0.0146	0.9854	97.42
23.5	1,757,643		0.0000	1.0000	96.00
24.5	1,757,643	14,740	0.0084	0.9916	96.00
25.5	1,633,784	313,706	0.1920	0.8080	95.19
26.5	1,242,546		0.0000	1.0000	76.91
27.5	939,401		0.0000	1.0000	76.91
28.5	939,401		0.0000	1.0000	76.91
29.5	809,797		0.0000	1.0000	76.91
30.5	789,544		0.0000	1.0000	76.91
31.5	562,987	82,360	0.1463	0.8537	76.91
32.5	394,486	3,781	0.0096	0.9904	65.66
33.5	390,705		0.0000	1.0000	65.03
34.5	385,576		0.0000	1.0000	65.03
35.5	343,670	15,698	0.0457	0.9543	65.03
36.5	305,411	4,728	0.0155	0.9845	62.06
37.5	298,546	4,535	0.0152	0.9848	61.10
38.5	294,011		0.0000	1.0000	60.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	276,451	4,663	0.0169	0.9831	60.17	
40.5	271,788		0.0000	1.0000	59.16	
41.5	248,145		0.0000	1.0000	59.16	
42.5	243,986		0.0000	1.0000	59.16	
43.5	243,986	2,948	0.0121	0.9879	59.16	
44.5	241,037	1,411	0.0059	0.9941	58.44	
45.5	239,211		0.0000	1.0000	58.10	
46.5	239,211		0.0000	1.0000	58.10	
47.5	239,211		0.0000	1.0000	58.10	
48.5	239,211	6,358	0.0266	0.9734	58.10	
49.5	232,853	6,662	0.0286	0.9714	56.56	
50.5	226,191		0.0000	1.0000	54.94	
51.5	226,191		0.0000	1.0000	54.94	
52.5	225,403		0.0000	1.0000	54.94	
53.5	225,403		0.0000	1.0000	54.94	
54.5	224,427		0.0000	1.0000	54.94	
55.5	217,819		0.0000	1.0000	54.94	
56.5	216,716	848	0.0039	0.9961	54.94	
57.5	214,045		0.0000	1.0000	54.72	
58.5	209,168		0.0000	1.0000	54.72	
59.5	209,207	500	0.0024	0.9976	54.72	
60.5	208,707	865	0.0041	0.9959	54.59	
61.5	207,794		0.0000	1.0000	54.37	
62.5	207,794	909	0.0044	0.9956	54.37	
63.5	206,824	1,575	0.0076	0.9924	54.13	
64.5	205,249	1,151	0.0056	0.9944	53.72	
65.5	204,098	1,000	0.0049	0.9951	53.42	
66.5	203,098	400	0.0020	0.9980	53.15	
67.5	202,698	400	0.0020	0.9980	53.05	
68.5	202,298		0.0000	1.0000	52.94	
69.5	202,298	20,000	0.0989	0.9011	52.94	
70.5	182,298	6,500	0.0357	0.9643	47.71	
71.5	175,798	6,900	0.0392	0.9608	46.01	
72.5	168,859	40,950	0.2425	0.7575	44.20	
73.5	127,909		0.0000	1.0000	33.48	
74.5	127,648	350	0.0027	0.9973	33.48	
75.5	127,298		0.0000	1.0000	33.39	
76.5	127,045		0.0000	1.0000	33.39	
77.5	127,045		0.0000	1.0000	33.39	
78.5	127,045		0.0000	1.0000	33.39	

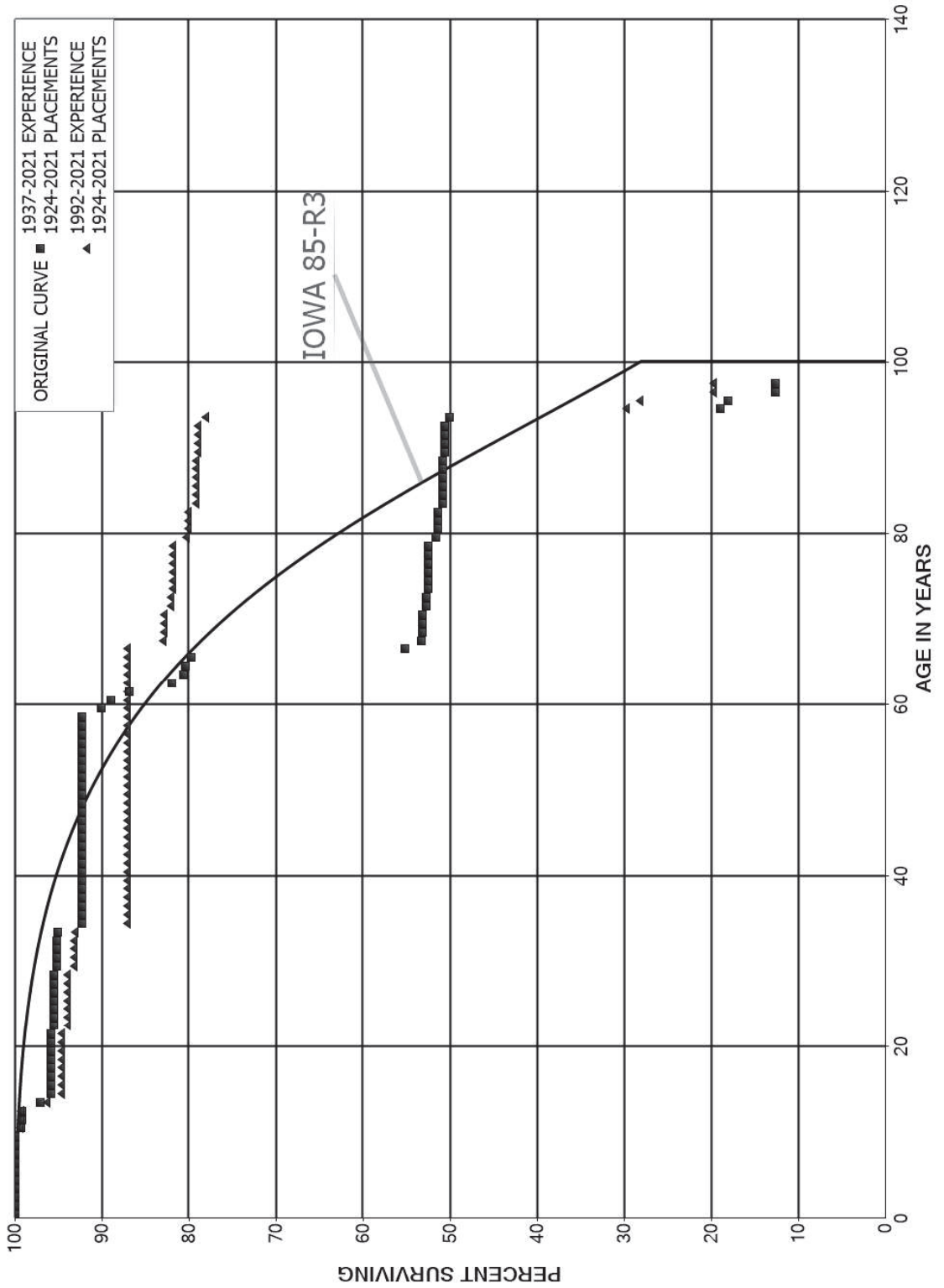
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	124,043	1,365	0.0110	0.9890	33.39
80.5	122,678		0.0000	1.0000	33.02
81.5	122,678		0.0000	1.0000	33.02
82.5	122,678	15,100	0.1231	0.8769	33.02
83.5	107,578	1,569	0.0146	0.9854	28.96
84.5	106,009		0.0000	1.0000	28.54
85.5	106,009		0.0000	1.0000	28.54
86.5	106,009		0.0000	1.0000	28.54
87.5	106,009	280	0.0026	0.9974	28.54
88.5	105,729		0.0000	1.0000	28.46
89.5	105,729		0.0000	1.0000	28.46
90.5	105,729		0.0000	1.0000	28.46
91.5	105,729	3,000	0.0284	0.9716	28.46
92.5	102,729	24,487	0.2384	0.7616	27.65
93.5	78,243	2,000	0.0256	0.9744	21.06
94.5	76,243		0.0000	1.0000	20.52
95.5	76,243		0.0000	1.0000	20.52
96.5	20,876	6,600	0.3162	0.6838	20.52
97.5	507		0.0000	1.0000	14.04
98.5					14.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,955,262		0.0000	1.0000	100.00
0.5	44,828,324		0.0000	1.0000	100.00
1.5	44,828,324		0.0000	1.0000	100.00
2.5	41,973,724	1	0.0000	1.0000	100.00
3.5	41,954,778	1	0.0000	1.0000	100.00
4.5	17,069,847		0.0000	1.0000	100.00
5.5	17,069,847	1	0.0000	1.0000	100.00
6.5	17,015,016	1	0.0000	1.0000	100.00
7.5	6,319,747	1	0.0000	1.0000	100.00
8.5	6,347,734		0.0000	1.0000	100.00
9.5	6,265,921	46,913	0.0075	0.9925	100.00
10.5	5,873,535	6,250	0.0011	0.9989	99.25
11.5	7,813,427		0.0000	1.0000	99.15
12.5	8,354,222	176,406	0.0211	0.9789	99.15
13.5	8,060,485	98,993	0.0123	0.9877	97.05
14.5	7,845,000		0.0000	1.0000	95.86
15.5	7,636,911	1	0.0000	1.0000	95.86
16.5	7,501,272	2	0.0000	1.0000	95.86
17.5	7,268,071	4	0.0000	1.0000	95.86
18.5	7,268,067	1	0.0000	1.0000	95.86
19.5	7,020,317	5	0.0000	1.0000	95.86
20.5	6,993,369	14	0.0000	1.0000	95.86
21.5	5,924,230	21,502	0.0036	0.9964	95.86
22.5	5,902,728	3	0.0000	1.0000	95.51
23.5	5,902,725	4	0.0000	1.0000	95.51
24.5	5,573,583	7	0.0000	1.0000	95.51
25.5	5,109,160	5	0.0000	1.0000	95.51
26.5	4,939,719		0.0000	1.0000	95.51
27.5	4,939,719	1	0.0000	1.0000	95.51
28.5	4,678,454	18,690	0.0040	0.9960	95.51
29.5	4,659,764	4	0.0000	1.0000	95.13
30.5	4,518,308	32	0.0000	1.0000	95.13
31.5	4,518,276	86	0.0000	1.0000	95.13
32.5	4,486,747	3,795	0.0008	0.9992	95.13
33.5	4,482,953	130,315	0.0291	0.9709	95.05
34.5	3,578,080	16	0.0000	1.0000	92.28
35.5	3,033,673	1	0.0000	1.0000	92.28
36.5	2,967,529	2	0.0000	1.0000	92.28
37.5	2,578,127	1	0.0000	1.0000	92.28
38.5	2,463,272		0.0000	1.0000	92.28

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,463,272		0.0000	1.0000	92.28
40.5	2,463,272		0.0000	1.0000	92.28
41.5	2,463,272		0.0000	1.0000	92.28
42.5	2,463,272		0.0000	1.0000	92.28
43.5	2,463,272		0.0000	1.0000	92.28
44.5	2,463,272		0.0000	1.0000	92.28
45.5	2,463,688		0.0000	1.0000	92.28
46.5	2,463,688		0.0000	1.0000	92.28
47.5	2,463,688		0.0000	1.0000	92.28
48.5	2,463,688		0.0000	1.0000	92.28
49.5	2,463,688		0.0000	1.0000	92.28
50.5	2,463,688		0.0000	1.0000	92.28
51.5	2,463,688		0.0000	1.0000	92.28
52.5	2,463,688		0.0000	1.0000	92.28
53.5	2,463,688		0.0000	1.0000	92.28
54.5	2,463,688		0.0000	1.0000	92.28
55.5	2,463,688		0.0000	1.0000	92.28
56.5	2,463,688		0.0000	1.0000	92.28
57.5	2,463,688	14	0.0000	1.0000	92.28
58.5	2,463,258	60,565	0.0246	0.9754	92.28
59.5	2,401,585	28,774	0.0120	0.9880	90.01
60.5	2,371,668	56,809	0.0240	0.9760	88.94
61.5	2,314,859	129,268	0.0558	0.9442	86.81
62.5	2,185,591	36,820	0.0168	0.9832	81.96
63.5	2,148,771	5,632	0.0026	0.9974	80.58
64.5	2,143,139	17,725	0.0083	0.9917	80.37
65.5	2,125,414	655,249	0.3083	0.6917	79.70
66.5	1,469,837	50,000	0.0340	0.9660	55.13
67.5	1,419,837	1,500	0.0011	0.9989	53.25
68.5	1,418,337		0.0000	1.0000	53.20
69.5	1,418,337		0.0000	1.0000	53.20
70.5	1,418,337	13,500	0.0095	0.9905	53.20
71.5	1,404,787		0.0000	1.0000	52.69
72.5	1,404,787	5,000	0.0036	0.9964	52.69
73.5	1,399,787		0.0000	1.0000	52.50
74.5	1,399,787		0.0000	1.0000	52.50
75.5	1,399,787		0.0000	1.0000	52.50
76.5	1,399,787		0.0000	1.0000	52.50
77.5	1,399,787		0.0000	1.0000	52.50
78.5	1,399,787	25,000	0.0179	0.9821	52.50

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,374,787	5,000	0.0036	0.9964	51.57
80.5	1,369,787		0.0000	1.0000	51.38
81.5	1,369,787		0.0000	1.0000	51.38
82.5	1,369,344	15,500	0.0113	0.9887	51.38
83.5	1,353,844		0.0000	1.0000	50.80
84.5	1,353,844		0.0000	1.0000	50.80
85.5	1,353,844		0.0000	1.0000	50.80
86.5	1,353,844		0.0000	1.0000	50.80
87.5	1,353,844		0.0000	1.0000	50.80
88.5	1,353,844	3,754	0.0028	0.9972	50.80
89.5	1,350,090		0.0000	1.0000	50.66
90.5	1,350,090		0.0000	1.0000	50.66
91.5	1,350,090		0.0000	1.0000	50.66
92.5	1,322,475	15,000	0.0113	0.9887	50.66
93.5	1,307,475	811,284	0.6205	0.3795	50.08
94.5	496,191	25,522	0.0514	0.9486	19.01
95.5	470,669	141,927	0.3015	0.6985	18.03
96.5	219,050		0.0000	1.0000	12.59
97.5					12.59

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,648,329		0.0000	1.0000	100.00
0.5	42,656,508		0.0000	1.0000	100.00
1.5	42,656,508		0.0000	1.0000	100.00
2.5	39,852,009		0.0000	1.0000	100.00
3.5	39,833,064		0.0000	1.0000	100.00
4.5	15,856,794		0.0000	1.0000	100.00
5.5	16,476,086		0.0000	1.0000	100.00
6.5	16,507,899		0.0000	1.0000	100.00
7.5	6,174,416		0.0000	1.0000	100.00
8.5	6,315,100		0.0000	1.0000	100.00
9.5	6,233,287	46,913	0.0075	0.9925	100.00
10.5	5,840,398	6,250	0.0011	0.9989	99.25
11.5	5,839,148		0.0000	1.0000	99.14
12.5	5,888,561	176,406	0.0300	0.9700	99.14
13.5	5,594,823	98,992	0.0177	0.9823	96.17
14.5	5,379,339		0.0000	1.0000	94.47
15.5	5,171,250		0.0000	1.0000	94.47
16.5	5,035,612		0.0000	1.0000	94.47
17.5	4,802,413		0.0000	1.0000	94.47
18.5	4,802,413		0.0000	1.0000	94.47
19.5	4,554,664		0.0000	1.0000	94.47
20.5	4,527,721		0.0000	1.0000	94.47
21.5	3,460,754	21,500	0.0062	0.9938	94.47
22.5	3,439,254		0.0000	1.0000	93.88
23.5	3,439,254		0.0000	1.0000	93.88
24.5	3,110,116		0.0000	1.0000	93.88
25.5	2,645,700		0.0000	1.0000	93.88
26.5	2,476,264		0.0000	1.0000	93.88
27.5	2,476,264		0.0000	1.0000	93.88
28.5	2,215,000	18,657	0.0084	0.9916	93.88
29.5	2,197,451		0.0000	1.0000	93.09
30.5	2,057,142		0.0000	1.0000	93.09
31.5	2,057,142		0.0000	1.0000	93.09
32.5	2,025,699	3,795	0.0019	0.9981	93.09
33.5	2,021,904	130,308	0.0644	0.9356	92.92
34.5	1,117,039		0.0000	1.0000	86.93
35.5	572,648		0.0000	1.0000	86.93
36.5	506,833		0.0000	1.0000	86.93
37.5	117,433		0.0000	1.0000	86.93
38.5	2,579		0.0000	1.0000	86.93

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,579		0.0000	1.0000	86.93
40.5	2,579		0.0000	1.0000	86.93
41.5	2,629		0.0000	1.0000	86.93
42.5	2,629		0.0000	1.0000	86.93
43.5	2,629		0.0000	1.0000	86.93
44.5	2,629		0.0000	1.0000	86.93
45.5	3,045		0.0000	1.0000	86.93
46.5	3,045		0.0000	1.0000	86.93
47.5	3,045		0.0000	1.0000	86.93
48.5	3,045		0.0000	1.0000	86.93
49.5	3,045		0.0000	1.0000	86.93
50.5	3,045		0.0000	1.0000	86.93
51.5	3,045		0.0000	1.0000	86.93
52.5	3,045		0.0000	1.0000	86.93
53.5	3,045		0.0000	1.0000	86.93
54.5	3,045		0.0000	1.0000	86.93
55.5	3,045		0.0000	1.0000	86.93
56.5	3,045		0.0000	1.0000	86.93
57.5	3,045		0.0000	1.0000	86.93
58.5	2,629		0.0000	1.0000	86.93
59.5	1,521		0.0000	1.0000	86.93
60.5	378		0.0000	1.0000	86.93
61.5	378		0.0000	1.0000	86.93
62.5	27,993		0.0000	1.0000	86.93
63.5	27,993		0.0000	1.0000	86.93
64.5	27,993		0.0000	1.0000	86.93
65.5	28,437		0.0000	1.0000	86.93
66.5	1,063,360	50,000	0.0470	0.9530	86.93
67.5	1,419,837	1,500	0.0011	0.9989	82.84
68.5	1,418,337		0.0000	1.0000	82.75
69.5	1,418,337		0.0000	1.0000	82.75
70.5	1,418,337	13,500	0.0095	0.9905	82.75
71.5	1,404,787		0.0000	1.0000	81.97
72.5	1,404,787	5,000	0.0036	0.9964	81.97
73.5	1,399,787		0.0000	1.0000	81.67
74.5	1,399,787		0.0000	1.0000	81.67
75.5	1,399,787		0.0000	1.0000	81.67
76.5	1,399,787		0.0000	1.0000	81.67
77.5	1,399,787		0.0000	1.0000	81.67
78.5	1,399,787	25,000	0.0179	0.9821	81.67

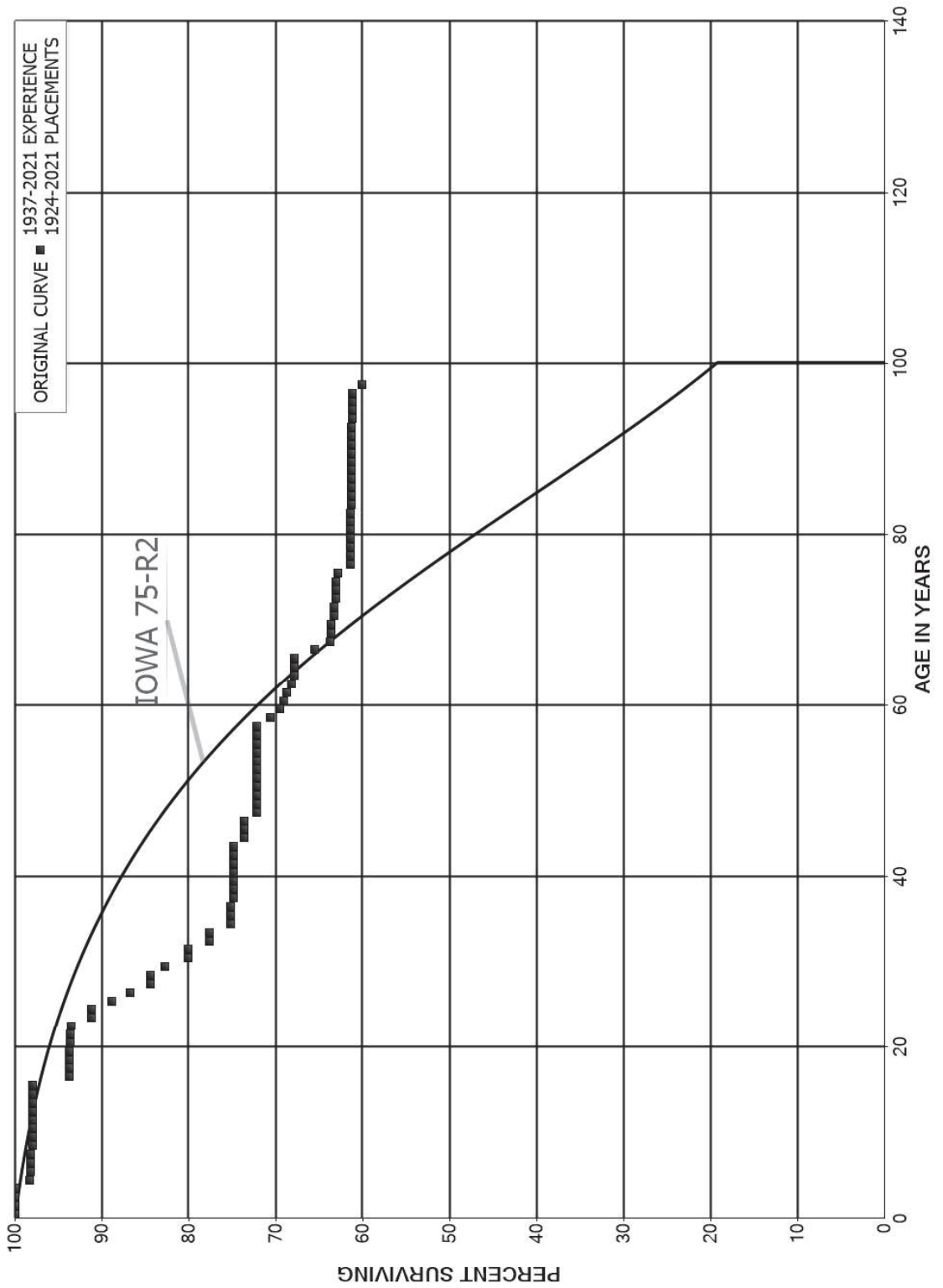
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,374,787	5,000	0.0036	0.9964	80.22
80.5	1,369,787		0.0000	1.0000	79.92
81.5	1,369,787		0.0000	1.0000	79.92
82.5	1,369,344	15,500	0.0113	0.9887	79.92
83.5	1,353,844		0.0000	1.0000	79.02
84.5	1,353,844		0.0000	1.0000	79.02
85.5	1,353,844		0.0000	1.0000	79.02
86.5	1,353,844		0.0000	1.0000	79.02
87.5	1,353,844		0.0000	1.0000	79.02
88.5	1,353,844	3,754	0.0028	0.9972	79.02
89.5	1,350,090		0.0000	1.0000	78.80
90.5	1,350,090		0.0000	1.0000	78.80
91.5	1,350,090		0.0000	1.0000	78.80
92.5	1,322,475	15,000	0.0113	0.9887	78.80
93.5	1,307,475	811,284	0.6205	0.3795	77.91
94.5	496,191	25,522	0.0514	0.9486	29.57
95.5	470,669	141,927	0.3015	0.6985	28.05
96.5	219,050		0.0000	1.0000	19.59
97.5					19.59

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	13,608,555	459	0.0000	1.0000	100.00	
0.5	9,980,353	723	0.0001	0.9999	100.00	
1.5	9,979,630	1,633	0.0002	0.9998	99.99	
2.5	8,120,259	322	0.0000	1.0000	99.97	
3.5	7,484,596	128,749	0.0172	0.9828	99.97	
4.5	7,355,847	4,522	0.0006	0.9994	98.25	
5.5	7,351,325	216	0.0000	1.0000	98.19	
6.5	7,344,775	1,015	0.0001	0.9999	98.19	
7.5	4,481,529	11,095	0.0025	0.9975	98.17	
8.5	4,431,316	32	0.0000	1.0000	97.93	
9.5	4,460,265	350	0.0001	0.9999	97.93	
10.5	4,459,915		0.0000	1.0000	97.92	
11.5	4,670,568	13	0.0000	1.0000	97.92	
12.5	5,482,667	12	0.0000	1.0000	97.92	
13.5	5,482,655	7	0.0000	1.0000	97.92	
14.5	5,484,648	6	0.0000	1.0000	97.92	
15.5	5,484,642	237,226	0.0433	0.9567	97.92	
16.5	5,247,416	8	0.0000	1.0000	93.69	
17.5	5,247,408		0.0000	1.0000	93.68	
18.5	5,247,408	1	0.0000	1.0000	93.68	
19.5	5,247,407	2,330	0.0004	0.9996	93.68	
20.5	5,127,541	19	0.0000	1.0000	93.64	
21.5	4,337,389	5,549	0.0013	0.9987	93.64	
22.5	3,984,801	101,210	0.0254	0.9746	93.52	
23.5	3,883,591	839	0.0002	0.9998	91.15	
24.5	3,837,785	98,318	0.0256	0.9744	91.13	
25.5	3,661,074	86,992	0.0238	0.9762	88.79	
26.5	3,574,082	94,153	0.0263	0.9737	86.68	
27.5	3,381,889	1,883	0.0006	0.9994	84.40	
28.5	3,380,006	66,359	0.0196	0.9804	84.35	
29.5	3,246,992	102,317	0.0315	0.9685	82.70	
30.5	3,121,483	1,457	0.0005	0.9995	80.09	
31.5	3,115,941	95,709	0.0307	0.9693	80.05	
32.5	3,020,232		0.0000	1.0000	77.59	
33.5	3,020,232	94,821	0.0314	0.9686	77.59	
34.5	2,884,034		0.0000	1.0000	75.16	
35.5	2,788,611	26	0.0000	1.0000	75.16	
36.5	2,784,656	12,695	0.0046	0.9954	75.16	
37.5	2,770,778	5	0.0000	1.0000	74.82	
38.5	1,129,993	6	0.0000	1.0000	74.82	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,129,987	53	0.0000	1.0000	74.81	
40.5	1,129,934	5	0.0000	1.0000	74.81	
41.5	1,129,929	11	0.0000	1.0000	74.81	
42.5	1,129,918		0.0000	1.0000	74.81	
43.5	1,129,918	18,807	0.0166	0.9834	74.81	
44.5	1,111,111	13	0.0000	1.0000	73.57	
45.5	1,110,632		0.0000	1.0000	73.56	
46.5	1,110,632	20,730	0.0187	0.9813	73.56	
47.5	1,089,901		0.0000	1.0000	72.19	
48.5	1,089,901		0.0000	1.0000	72.19	
49.5	1,089,901		0.0000	1.0000	72.19	
50.5	1,089,845		0.0000	1.0000	72.19	
51.5	1,088,831		0.0000	1.0000	72.19	
52.5	1,088,831		0.0000	1.0000	72.19	
53.5	1,088,831		0.0000	1.0000	72.19	
54.5	1,088,831		0.0000	1.0000	72.19	
55.5	1,088,831		0.0000	1.0000	72.19	
56.5	1,088,831		0.0000	1.0000	72.19	
57.5	1,088,831	23,106	0.0212	0.9788	72.19	
58.5	1,023,500	17,213	0.0168	0.9832	70.66	
59.5	1,006,235	5,600	0.0056	0.9944	69.47	
60.5	1,000,635	4,422	0.0044	0.9956	69.08	
61.5	977,380	7,826	0.0080	0.9920	68.78	
62.5	969,554	5,604	0.0058	0.9942	68.23	
63.5	963,950		0.0000	1.0000	67.83	
64.5	963,950	440	0.0005	0.9995	67.83	
65.5	963,510	32,296	0.0335	0.9665	67.80	
66.5	931,214	25,154	0.0270	0.9730	65.53	
67.5	906,060	2,000	0.0022	0.9978	63.76	
68.5	904,060		0.0000	1.0000	63.62	
69.5	904,060	4,000	0.0044	0.9956	63.62	
70.5	900,060		0.0000	1.0000	63.34	
71.5	900,060	4,417	0.0049	0.9951	63.34	
72.5	895,455		0.0000	1.0000	63.03	
73.5	895,455		0.0000	1.0000	63.03	
74.5	895,455	3,007	0.0034	0.9966	63.03	
75.5	892,203	20,536	0.0230	0.9770	62.82	
76.5	871,667		0.0000	1.0000	61.37	
77.5	871,667		0.0000	1.0000	61.37	
78.5	871,667		0.0000	1.0000	61.37	

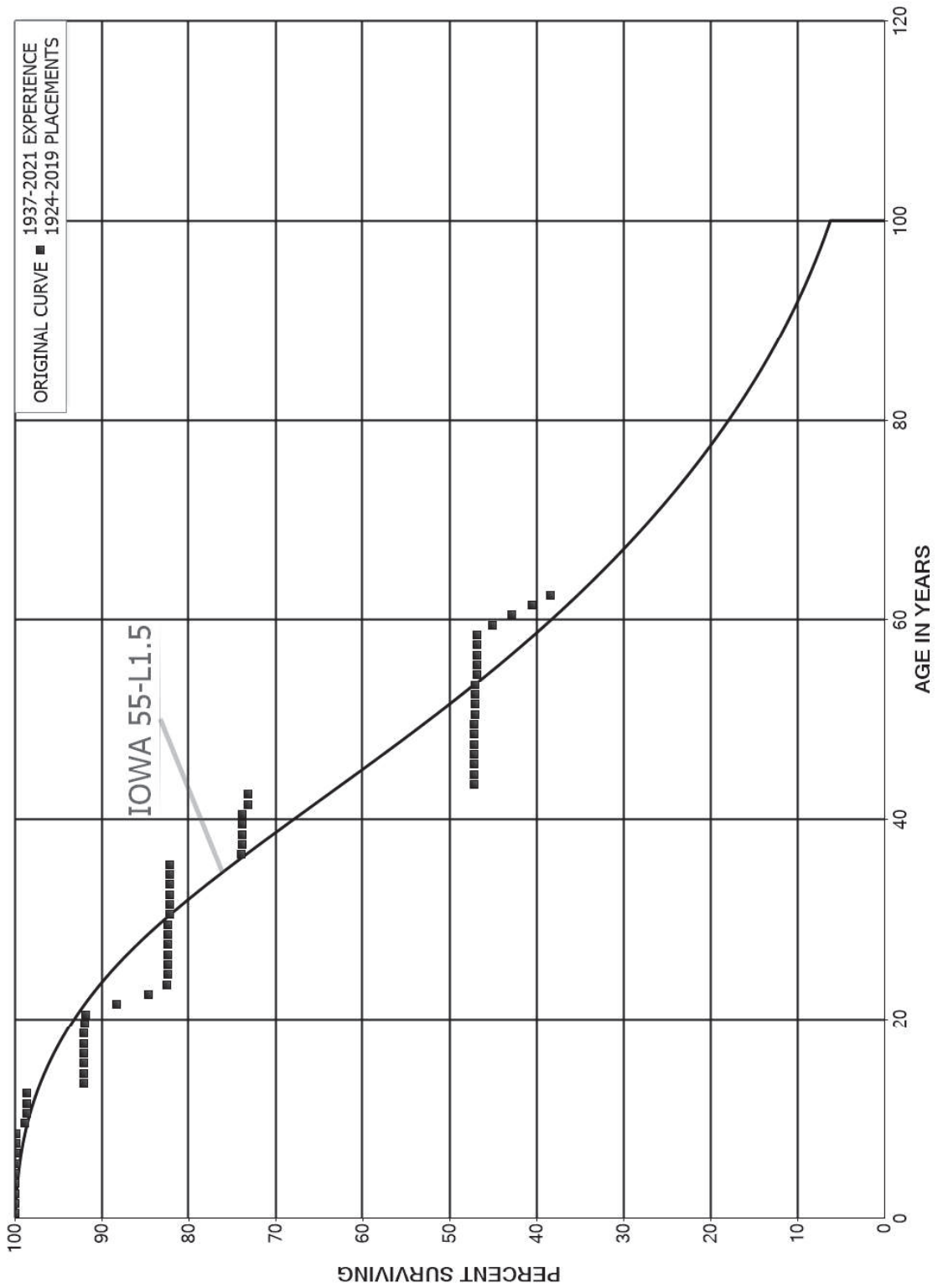
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	871,667		0.0000	1.0000	61.37
80.5	871,667		0.0000	1.0000	61.37
81.5	871,667		0.0000	1.0000	61.37
82.5	871,667	1,350	0.0015	0.9985	61.37
83.5	870,317		0.0000	1.0000	61.27
84.5	870,317		0.0000	1.0000	61.27
85.5	870,317		0.0000	1.0000	61.27
86.5	870,317		0.0000	1.0000	61.27
87.5	870,317		0.0000	1.0000	61.27
88.5	870,317		0.0000	1.0000	61.27
89.5	870,317		0.0000	1.0000	61.27
90.5	870,317		0.0000	1.0000	61.27
91.5	870,317		0.0000	1.0000	61.27
92.5	856,237	726	0.0008	0.9992	61.27
93.5	855,511	1,271	0.0015	0.9985	61.22
94.5	854,239		0.0000	1.0000	61.13
95.5	854,239		0.0000	1.0000	61.13
96.5	739,239	13,159	0.0178	0.9822	61.13
97.5					60.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2019			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	3,305,184	991	0.0003	0.9997	100.00	
0.5	3,304,193	1,181	0.0004	0.9996	99.97	
1.5	3,303,012	1,143	0.0003	0.9997	99.93	
2.5	2,767,029	9	0.0000	1.0000	99.90	
3.5	2,749,980	3	0.0000	1.0000	99.90	
4.5	2,749,977	341	0.0001	0.9999	99.90	
5.5	2,749,636	133	0.0000	1.0000	99.89	
6.5	2,749,503	5	0.0000	1.0000	99.88	
7.5	2,303,527		0.0000	1.0000	99.88	
8.5	2,315,690	25,000	0.0108	0.9892	99.88	
9.5	2,232,979	4,501	0.0020	0.9980	98.80	
10.5	2,228,478		0.0000	1.0000	98.60	
11.5	2,245,292		0.0000	1.0000	98.60	
12.5	2,263,995	151,281	0.0668	0.9332	98.60	
13.5	2,112,713		0.0000	1.0000	92.02	
14.5	2,112,713	1	0.0000	1.0000	92.02	
15.5	2,112,712		0.0000	1.0000	92.02	
16.5	2,112,712	72	0.0000	1.0000	92.02	
17.5	2,112,640	5	0.0000	1.0000	92.01	
18.5	2,112,635	677	0.0003	0.9997	92.01	
19.5	2,111,958	2,467	0.0012	0.9988	91.98	
20.5	2,014,722	78,862	0.0391	0.9609	91.88	
21.5	1,826,366	76,620	0.0420	0.9580	88.28	
22.5	803,653	20,195	0.0251	0.9749	84.58	
23.5	768,259	69	0.0001	0.9999	82.45	
24.5	768,190	295	0.0004	0.9996	82.44	
25.5	659,870	5	0.0000	1.0000	82.41	
26.5	444,876	2	0.0000	1.0000	82.41	
27.5	426,362	8	0.0000	1.0000	82.41	
28.5	426,354	6	0.0000	1.0000	82.41	
29.5	322,839	840	0.0026	0.9974	82.41	
30.5	321,999	15	0.0000	1.0000	82.19	
31.5	321,984	29	0.0001	0.9999	82.19	
32.5	217,141	7	0.0000	1.0000	82.18	
33.5	217,134	1	0.0000	1.0000	82.18	
34.5	217,133	80	0.0004	0.9996	82.18	
35.5	122,166	12,192	0.0998	0.9002	82.15	
36.5	105,597	133	0.0013	0.9987	73.95	
37.5	105,464	16	0.0002	0.9998	73.86	
38.5	105,448	65	0.0006	0.9994	73.85	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2019			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	105,383	3	0.0000	1.0000	73.80	
40.5	104,113	920	0.0088	0.9912	73.80	
41.5	103,192	17	0.0002	0.9998	73.15	
42.5	103,175	36,549	0.3542	0.6458	73.13	
43.5	66,626		0.0000	1.0000	47.23	
44.5	66,626		0.0000	1.0000	47.23	
45.5	66,626		0.0000	1.0000	47.23	
46.5	66,626	1	0.0000	1.0000	47.23	
47.5	66,625		0.0000	1.0000	47.23	
48.5	66,625		0.0000	1.0000	47.23	
49.5	66,625	290	0.0044	0.9956	47.23	
50.5	66,335		0.0000	1.0000	47.02	
51.5	66,335		0.0000	1.0000	47.02	
52.5	66,335		0.0000	1.0000	47.02	
53.5	66,335	214	0.0032	0.9968	47.02	
54.5	66,121		0.0000	1.0000	46.87	
55.5	66,121		0.0000	1.0000	46.87	
56.5	47,491	33	0.0007	0.9993	46.87	
57.5	47,458	33	0.0007	0.9993	46.84	
58.5	47,425	1,775	0.0374	0.9626	46.80	
59.5	45,321	2,183	0.0482	0.9518	45.05	
60.5	43,138	2,363	0.0548	0.9452	42.88	
61.5	40,619	2,188	0.0539	0.9461	40.53	
62.5	38,431		0.0000	1.0000	38.35	
63.5	38,431	28	0.0007	0.9993	38.35	
64.5	38,403	470	0.0122	0.9878	38.32	
65.5	37,934	267	0.0070	0.9930	37.85	
66.5	37,345		0.0000	1.0000	37.59	
67.5	37,345	180	0.0048	0.9952	37.59	
68.5	37,165		0.0000	1.0000	37.40	
69.5	37,165		0.0000	1.0000	37.40	
70.5	37,165	345	0.0093	0.9907	37.40	
71.5	36,820		0.0000	1.0000	37.06	
72.5	34,018		0.0000	1.0000	37.06	
73.5	34,018		0.0000	1.0000	37.06	
74.5	32,213		0.0000	1.0000	37.06	
75.5	32,213		0.0000	1.0000	37.06	
76.5	32,213		0.0000	1.0000	37.06	
77.5	32,213		0.0000	1.0000	37.06	
78.5	32,213		0.0000	1.0000	37.06	

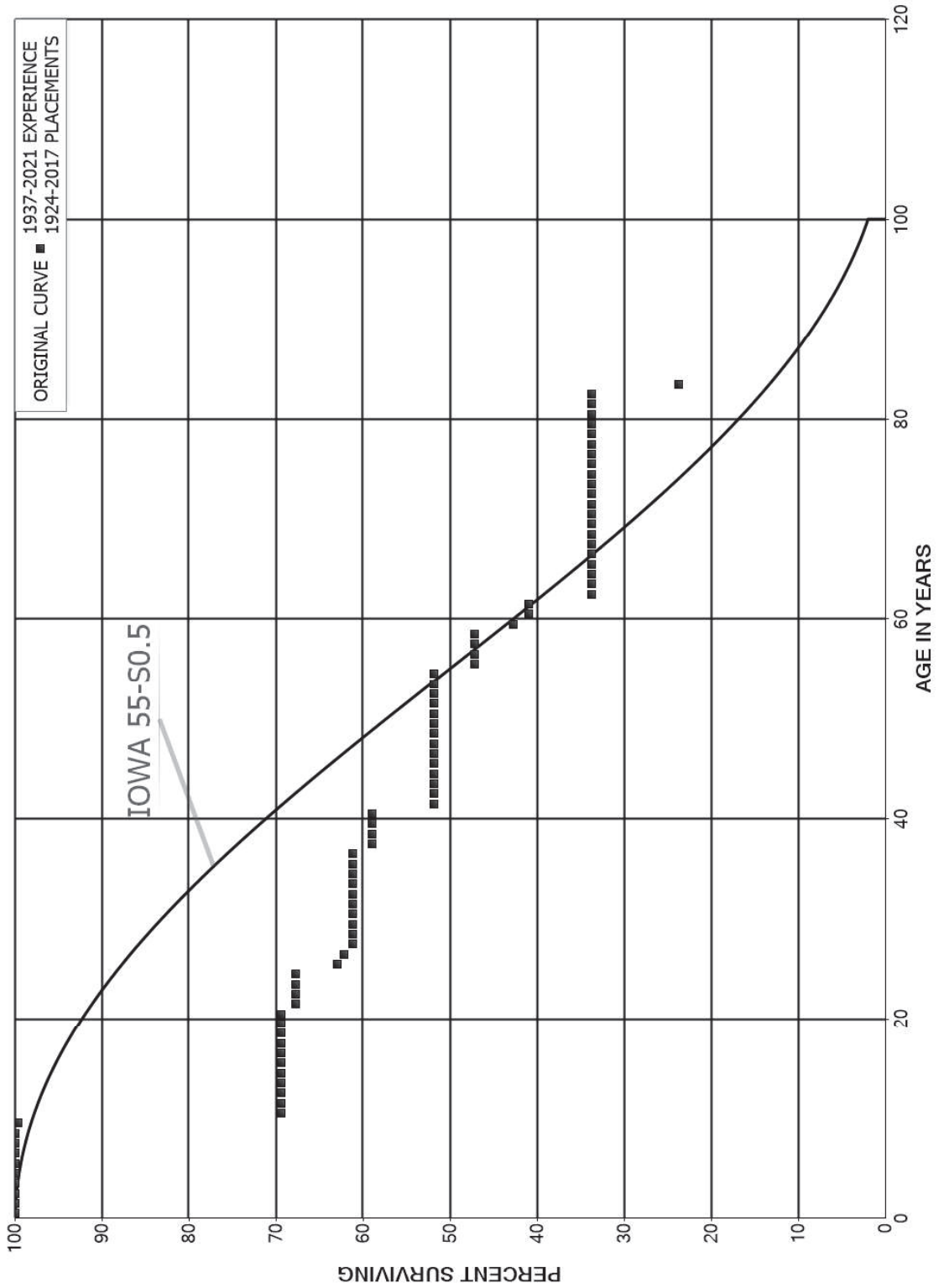
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2019			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	32,213		0.0000	1.0000	37.06
80.5	32,213		0.0000	1.0000	37.06
81.5	32,213		0.0000	1.0000	37.06
82.5	32,213	345	0.0107	0.9893	37.06
83.5	31,869	2,515	0.0789	0.9211	36.66
84.5	29,354		0.0000	1.0000	33.77
85.5	29,354		0.0000	1.0000	33.77
86.5	29,354		0.0000	1.0000	33.77
87.5	29,354		0.0000	1.0000	33.77
88.5	29,354		0.0000	1.0000	33.77
89.5	29,354		0.0000	1.0000	33.77
90.5	29,354		0.0000	1.0000	33.77
91.5	29,354		0.0000	1.0000	33.77
92.5	29,354		0.0000	1.0000	33.77
93.5	29,354		0.0000	1.0000	33.77
94.5	29,354		0.0000	1.0000	33.77
95.5	29,354		0.0000	1.0000	33.77
96.5	6,634		0.0000	1.0000	33.77
97.5					33.77

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2017			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	899,621		0.0000	1.0000	100.00
0.5	899,621		0.0000	1.0000	100.00
1.5	899,621		0.0000	1.0000	100.00
2.5	899,621		0.0000	1.0000	100.00
3.5	899,621		0.0000	1.0000	100.00
4.5	868,047		0.0000	1.0000	100.00
5.5	868,047		0.0000	1.0000	100.00
6.5	824,411		0.0000	1.0000	100.00
7.5	824,411		0.0000	1.0000	100.00
8.5	718,775	2,944	0.0041	0.9959	100.00
9.5	246,966	74,928	0.3034	0.6966	99.59
10.5	125,668		0.0000	1.0000	69.38
11.5	92,871		0.0000	1.0000	69.38
12.5	93,876		0.0000	1.0000	69.38
13.5	93,876		0.0000	1.0000	69.38
14.5	93,876		0.0000	1.0000	69.38
15.5	93,876		0.0000	1.0000	69.38
16.5	93,876		0.0000	1.0000	69.38
17.5	93,876		0.0000	1.0000	69.38
18.5	93,876		0.0000	1.0000	69.38
19.5	93,876		0.0000	1.0000	69.38
20.5	93,876	2,276	0.0242	0.9758	69.38
21.5	91,600		0.0000	1.0000	67.69
22.5	91,600		0.0000	1.0000	67.69
23.5	91,600		0.0000	1.0000	67.69
24.5	91,600	6,390	0.0698	0.9302	67.69
25.5	85,210	1,123	0.0132	0.9868	62.97
26.5	42,860	665	0.0155	0.9845	62.14
27.5	41,576		0.0000	1.0000	61.18
28.5	41,576		0.0000	1.0000	61.18
29.5	41,576		0.0000	1.0000	61.18
30.5	41,576		0.0000	1.0000	61.18
31.5	25,593		0.0000	1.0000	61.18
32.5	25,593		0.0000	1.0000	61.18
33.5	25,593		0.0000	1.0000	61.18
34.5	25,593		0.0000	1.0000	61.18
35.5	23,900		0.0000	1.0000	61.18
36.5	21,341	786	0.0368	0.9632	61.18
37.5	20,555		0.0000	1.0000	58.92
38.5	7,619		0.0000	1.0000	58.92

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,709		0.0000	1.0000	58.92
40.5	5,709	690	0.1209	0.8791	58.92
41.5	5,019		0.0000	1.0000	51.80
42.5	5,019		0.0000	1.0000	51.80
43.5	5,019		0.0000	1.0000	51.80
44.5	5,019		0.0000	1.0000	51.80
45.5	5,019		0.0000	1.0000	51.80
46.5	5,019		0.0000	1.0000	51.80
47.5	4,872		0.0000	1.0000	51.80
48.5	4,872		0.0000	1.0000	51.80
49.5	4,872		0.0000	1.0000	51.80
50.5	4,872		0.0000	1.0000	51.80
51.5	4,872		0.0000	1.0000	51.80
52.5	4,872		0.0000	1.0000	51.80
53.5	4,872		0.0000	1.0000	51.80
54.5	4,872	433	0.0889	0.9111	51.80
55.5	4,438		0.0000	1.0000	47.19
56.5	4,181		0.0000	1.0000	47.19
57.5	4,181		0.0000	1.0000	47.19
58.5	4,061	383	0.0943	0.9057	47.19
59.5	3,678	158	0.0430	0.9570	42.74
60.5	3,519		0.0000	1.0000	40.90
61.5	3,519	622	0.1767	0.8233	40.90
62.5	2,897		0.0000	1.0000	33.67
63.5	2,897		0.0000	1.0000	33.67
64.5	2,897		0.0000	1.0000	33.67
65.5	2,897		0.0000	1.0000	33.67
66.5	2,897		0.0000	1.0000	33.67
67.5	2,812		0.0000	1.0000	33.67
68.5	2,648		0.0000	1.0000	33.67
69.5	2,362		0.0000	1.0000	33.67
70.5	2,362		0.0000	1.0000	33.67
71.5	2,163		0.0000	1.0000	33.67
72.5	2,125		0.0000	1.0000	33.67
73.5	2,039		0.0000	1.0000	33.67
74.5	2,039		0.0000	1.0000	33.67
75.5	2,039		0.0000	1.0000	33.67
76.5	2,039		0.0000	1.0000	33.67
77.5	2,039		0.0000	1.0000	33.67
78.5	2,039		0.0000	1.0000	33.67

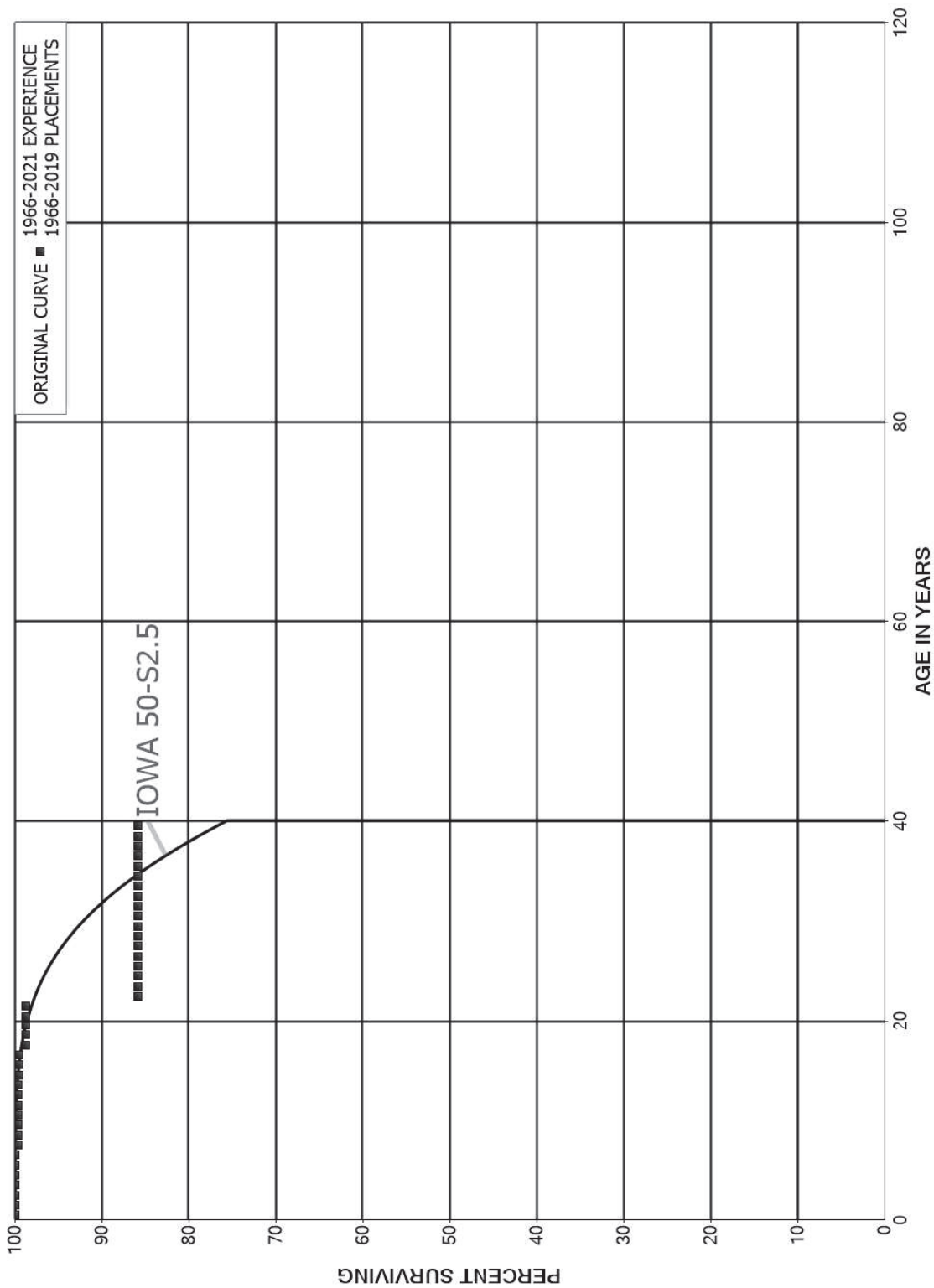
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2017			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,039		0.0000	1.0000	33.67
80.5	2,039		0.0000	1.0000	33.67
81.5	2,039		0.0000	1.0000	33.67
82.5	2,039	600	0.2943	0.7057	33.67
83.5	120		0.0000	1.0000	23.76
84.5	120		0.0000	1.0000	23.76
85.5	120		0.0000	1.0000	23.76
86.5	120		0.0000	1.0000	23.76
87.5	120		0.0000	1.0000	23.76
88.5	120		0.0000	1.0000	23.76
89.5	120		0.0000	1.0000	23.76
90.5	120		0.0000	1.0000	23.76
91.5	120		0.0000	1.0000	23.76
92.5	120		0.0000	1.0000	23.76
93.5	120		0.0000	1.0000	23.76
94.5	120		0.0000	1.0000	23.76
95.5	120		0.0000	1.0000	23.76
96.5					23.76

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2019			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,033,495		0.0000	1.0000	100.00
0.5	15,033,495		0.0000	1.0000	100.00
1.5	15,033,495		0.0000	1.0000	100.00
2.5	14,654,738		0.0000	1.0000	100.00
3.5	14,601,350		0.0000	1.0000	100.00
4.5	14,601,350	12,139	0.0008	0.9992	100.00
5.5	12,505,938		0.0000	1.0000	99.92
6.5	12,505,938	36,056	0.0029	0.9971	99.92
7.5	14,116,752	2,529	0.0002	0.9998	99.63
8.5	12,411,879		0.0000	1.0000	99.61
9.5	12,409,351		0.0000	1.0000	99.61
10.5	12,407,979		0.0000	1.0000	99.61
11.5	12,407,979		0.0000	1.0000	99.61
12.5	12,407,979		0.0000	1.0000	99.61
13.5	2,555,971	2,475	0.0010	0.9990	99.61
14.5	2,553,496		0.0000	1.0000	99.51
15.5	2,551,056		0.0000	1.0000	99.51
16.5	2,551,056	19,590	0.0077	0.9923	99.51
17.5	2,367,097		0.0000	1.0000	98.75
18.5	2,367,097		0.0000	1.0000	98.75
19.5	2,257,457		0.0000	1.0000	98.75
20.5	2,257,457		0.0000	1.0000	98.75
21.5	2,255,315	295,274	0.1309	0.8691	98.75
22.5	1,960,040		0.0000	1.0000	85.82
23.5	1,951,671		0.0000	1.0000	85.82
24.5	1,951,671		0.0000	1.0000	85.82
25.5	1,951,671		0.0000	1.0000	85.82
26.5	1,951,671		0.0000	1.0000	85.82
27.5	1,951,671		0.0000	1.0000	85.82
28.5	2,073,990		0.0000	1.0000	85.82
29.5	2,073,990		0.0000	1.0000	85.82
30.5	2,073,990		0.0000	1.0000	85.82
31.5	2,073,990		0.0000	1.0000	85.82
32.5	2,073,990		0.0000	1.0000	85.82
33.5	2,073,990		0.0000	1.0000	85.82
34.5	2,038,424		0.0000	1.0000	85.82
35.5	1,907,369		0.0000	1.0000	85.82
36.5	1,907,369		0.0000	1.0000	85.82
37.5	1,781,672		0.0000	1.0000	85.82
38.5	1,741,792	181	0.0001	0.9999	85.82

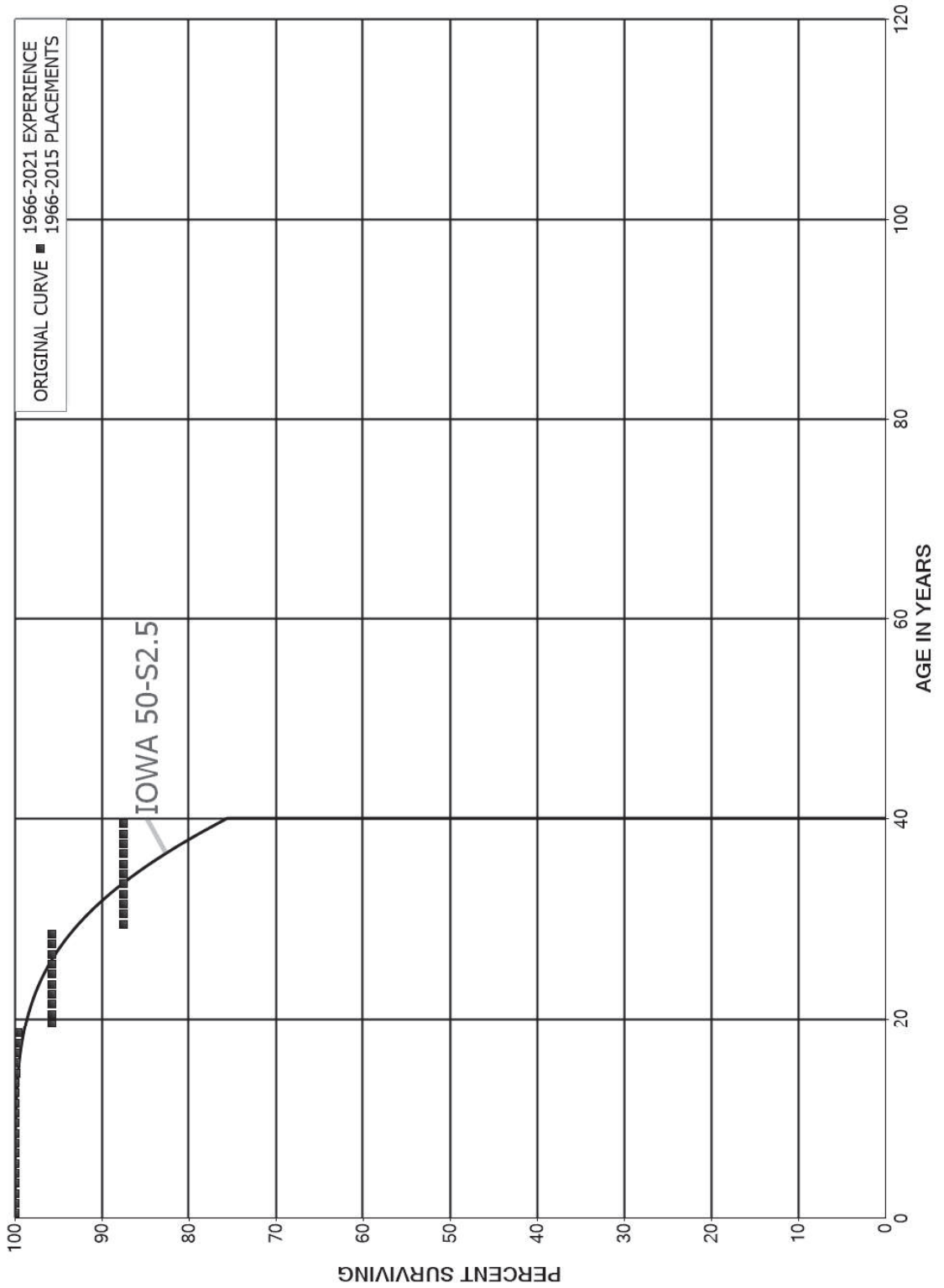
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2019			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,741,611		0.0000	1.0000	85.81
40.5	1,619,292		0.0000	1.0000	85.81
41.5	1,624,876		0.0000	1.0000	85.81
42.5	312,687		0.0000	1.0000	85.81
43.5	312,687		0.0000	1.0000	85.81
44.5	312,687		0.0000	1.0000	85.81
45.5	311,396		0.0000	1.0000	85.81
46.5	311,396		0.0000	1.0000	85.81
47.5	219,106		0.0000	1.0000	85.81
48.5	219,106		0.0000	1.0000	85.81
49.5	219,106		0.0000	1.0000	85.81
50.5	217,182		0.0000	1.0000	85.81
51.5	217,182		0.0000	1.0000	85.81
52.5					85.81

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2015			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,724,433		0.0000	1.0000	100.00
0.5	15,724,433		0.0000	1.0000	100.00
1.5	15,724,433		0.0000	1.0000	100.00
2.5	15,724,433		0.0000	1.0000	100.00
3.5	15,724,433		0.0000	1.0000	100.00
4.5	15,724,433		0.0000	1.0000	100.00
5.5	11,453,729	11,932	0.0010	0.9990	100.00
6.5	11,373,872		0.0000	1.0000	99.90
7.5	12,710,879		0.0000	1.0000	99.90
8.5	12,274,204		0.0000	1.0000	99.90
9.5	12,227,084		0.0000	1.0000	99.90
10.5	12,227,084		0.0000	1.0000	99.90
11.5	12,227,084		0.0000	1.0000	99.90
12.5	12,227,084		0.0000	1.0000	99.90
13.5	9,585,336	1,000	0.0001	0.9999	99.90
14.5	9,584,336		0.0000	1.0000	99.89
15.5	9,555,256		0.0000	1.0000	99.89
16.5	9,555,256	23,736	0.0025	0.9975	99.89
17.5	9,531,520		0.0000	1.0000	99.64
18.5	9,531,520	370,664	0.0389	0.9611	99.64
19.5	9,090,146		0.0000	1.0000	95.76
20.5	9,090,146		0.0000	1.0000	95.76
21.5	9,090,146	2,191	0.0002	0.9998	95.76
22.5	9,087,955		0.0000	1.0000	95.74
23.5	9,087,955		0.0000	1.0000	95.74
24.5	9,087,955		0.0000	1.0000	95.74
25.5	9,064,151		0.0000	1.0000	95.74
26.5	9,064,151		0.0000	1.0000	95.74
27.5	9,064,151		0.0000	1.0000	95.74
28.5	10,176,424	873,384	0.0858	0.9142	95.74
29.5	9,303,040		0.0000	1.0000	87.52
30.5	9,326,379		0.0000	1.0000	87.52
31.5	9,326,379		0.0000	1.0000	87.52
32.5	9,317,764		0.0000	1.0000	87.52
33.5	9,317,764	4,800	0.0005	0.9995	87.52
34.5	9,312,964		0.0000	1.0000	87.48
35.5	6,613,625		0.0000	1.0000	87.48
36.5	6,584,723		0.0000	1.0000	87.48
37.5	6,535,625		0.0000	1.0000	87.48
38.5	6,525,973		0.0000	1.0000	87.48

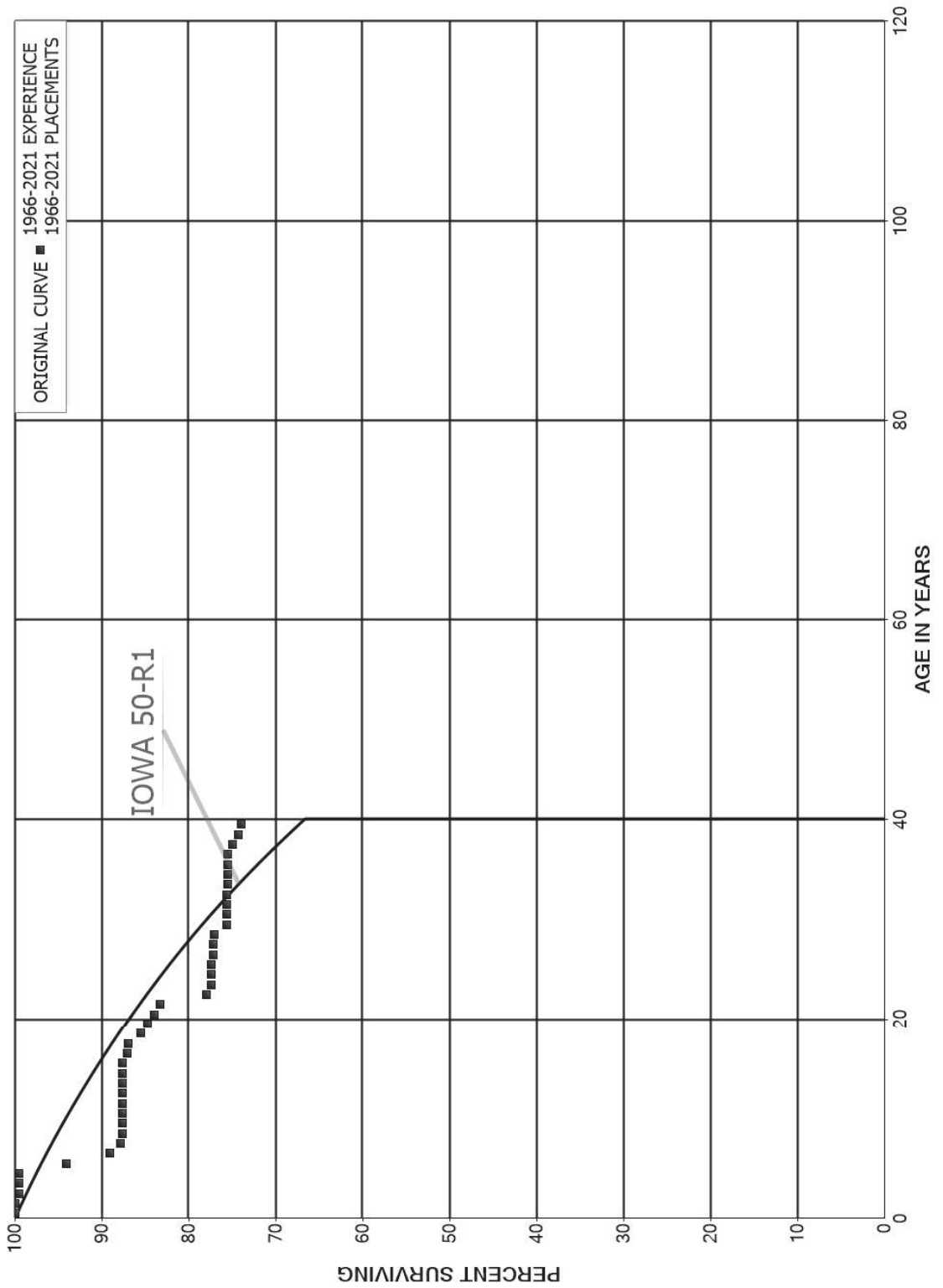
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2015			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,525,973		0.0000	1.0000	87.48
40.5	5,413,700		0.0000	1.0000	87.48
41.5	5,413,700		0.0000	1.0000	87.48
42.5	354,388		0.0000	1.0000	87.48
43.5	333,418	203,738	0.6111	0.3889	87.48
44.5	129,680		0.0000	1.0000	34.02
45.5	129,680		0.0000	1.0000	34.02
46.5	129,680		0.0000	1.0000	34.02
47.5	124,807		0.0000	1.0000	34.02
48.5	124,807		0.0000	1.0000	34.02
49.5	14,988		0.0000	1.0000	34.02
50.5	14,988		0.0000	1.0000	34.02
51.5	14,988		0.0000	1.0000	34.02
52.5					34.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 343.00 PRIME MOVERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2021			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	146,515,716	2,007	0.0000	1.0000	100.00
0.5	146,319,012	15,123	0.0001	0.9999	100.00
1.5	145,942,959	680,297	0.0047	0.9953	99.99
2.5	119,583,586	33,223	0.0003	0.9997	99.52
3.5	117,768,261	25,339	0.0002	0.9998	99.49
4.5	104,359,780	5,672,812	0.0544	0.9456	99.47
5.5	73,808,317	3,881,640	0.0526	0.9474	94.07
6.5	62,996,251	900,163	0.0143	0.9857	89.12
7.5	72,608,633	146,356	0.0020	0.9980	87.85
8.5	66,434,320	4,381	0.0001	0.9999	87.67
9.5	66,429,939	13,399	0.0002	0.9998	87.66
10.5	59,262,899	32	0.0000	1.0000	87.64
11.5	59,239,489	166	0.0000	1.0000	87.64
12.5	57,662,613	42	0.0000	1.0000	87.64
13.5	28,980,685	209	0.0000	1.0000	87.64
14.5	28,980,476		0.0000	1.0000	87.64
15.5	28,980,476	200,017	0.0069	0.9931	87.64
16.5	28,780,459	24,709	0.0009	0.9991	87.04
17.5	28,341,750	477,553	0.0168	0.9832	86.96
18.5	27,864,198	254,654	0.0091	0.9909	85.50
19.5	27,581,313	268,762	0.0097	0.9903	84.72
20.5	27,197,018	206,962	0.0076	0.9924	83.89
21.5	26,082,683	1,649,082	0.0632	0.9368	83.25
22.5	23,697,531	192,295	0.0081	0.9919	77.99
23.5	23,505,236		0.0000	1.0000	77.36
24.5	23,505,236		0.0000	1.0000	77.36
25.5	23,488,753	44,746	0.0019	0.9981	77.36
26.5	23,444,007		0.0000	1.0000	77.21
27.5	23,429,303	43,548	0.0019	0.9981	77.21
28.5	22,151,163	411,394	0.0186	0.9814	77.07
29.5	21,739,769	19,174	0.0009	0.9991	75.64
30.5	21,697,256		0.0000	1.0000	75.57
31.5	21,697,256		0.0000	1.0000	75.57
32.5	21,245,407	18,200	0.0009	0.9991	75.57
33.5	21,227,207	4,300	0.0002	0.9998	75.50
34.5	21,222,907		0.0000	1.0000	75.49
35.5	20,698,764		0.0000	1.0000	75.49
36.5	20,693,911	149,999	0.0072	0.9928	75.49
37.5	20,515,332	193,000	0.0094	0.9906	74.94
38.5	20,097,330	73,304	0.0036	0.9964	74.24

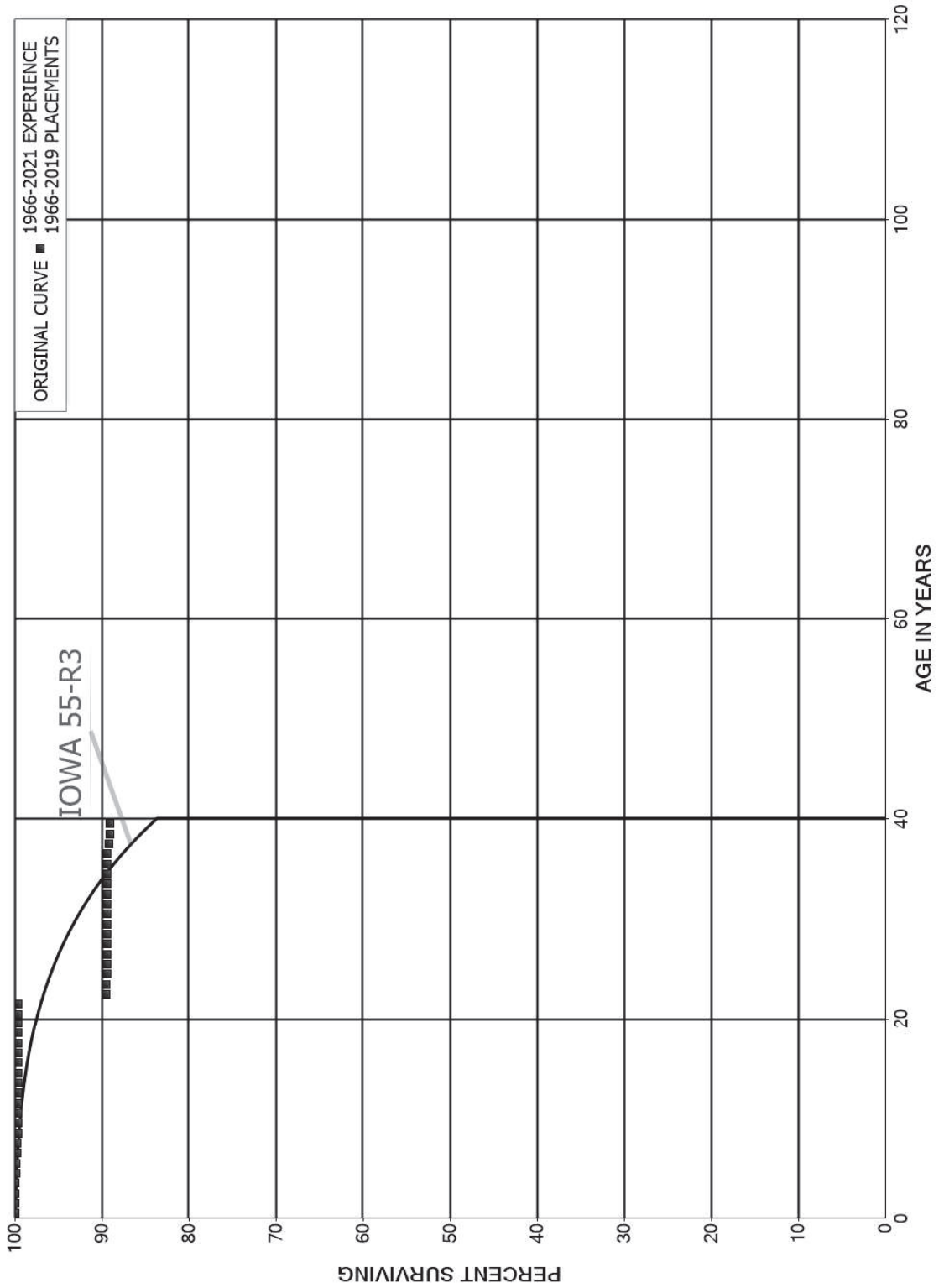
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2021			EXPERIENCE BAND 1966-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	20,024,026	50,000	0.0025	0.9975	73.97	
40.5	19,974,026		0.0000	1.0000	73.78	
41.5	18,670,335		0.0000	1.0000	73.78	
42.5	1,975,288		0.0000	1.0000	73.78	
43.5	1,975,288		0.0000	1.0000	73.78	
44.5	1,975,288		0.0000	1.0000	73.78	
45.5	1,975,288	2,429	0.0012	0.9988	73.78	
46.5	1,972,859		0.0000	1.0000	73.69	
47.5	1,245,150		0.0000	1.0000	73.69	
48.5	1,245,150		0.0000	1.0000	73.69	
49.5	1,245,150		0.0000	1.0000	73.69	
50.5	1,245,150		0.0000	1.0000	73.69	
51.5	1,245,150		0.0000	1.0000	73.69	
52.5					73.69	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 344.00 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2019			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,197,531		0.0000	1.0000	100.00
0.5	33,197,531		0.0000	1.0000	100.00
1.5	33,197,531		0.0000	1.0000	100.00
2.5	33,134,794		0.0000	1.0000	100.00
3.5	33,134,794	47,023	0.0014	0.9986	100.00
4.5	30,564,345		0.0000	1.0000	99.86
5.5	42,119,166	76,197	0.0018	0.9982	99.86
6.5	42,042,969		0.0000	1.0000	99.68
7.5	45,418,099	47,929	0.0011	0.9989	99.68
8.5	40,256,580		0.0000	1.0000	99.57
9.5	40,256,580		0.0000	1.0000	99.57
10.5	40,256,580		0.0000	1.0000	99.57
11.5	40,256,580		0.0000	1.0000	99.57
12.5	40,256,580		0.0000	1.0000	99.57
13.5	6,474,656		0.0000	1.0000	99.57
14.5	6,421,799		0.0000	1.0000	99.57
15.5	6,421,799		0.0000	1.0000	99.57
16.5	6,421,799		0.0000	1.0000	99.57
17.5	6,421,799		0.0000	1.0000	99.57
18.5	6,421,799		0.0000	1.0000	99.57
19.5	6,421,799		0.0000	1.0000	99.57
20.5	6,421,799		0.0000	1.0000	99.57
21.5	6,421,799	651,655	0.1015	0.8985	99.57
22.5	5,770,144		0.0000	1.0000	89.47
23.5	5,770,144	1,600	0.0003	0.9997	89.47
24.5	5,768,544		0.0000	1.0000	89.44
25.5	5,768,544		0.0000	1.0000	89.44
26.5	5,768,544		0.0000	1.0000	89.44
27.5	5,768,544		0.0000	1.0000	89.44
28.5	5,728,023		0.0000	1.0000	89.44
29.5	5,728,023		0.0000	1.0000	89.44
30.5	5,728,023		0.0000	1.0000	89.44
31.5	5,728,023		0.0000	1.0000	89.44
32.5	5,728,023		0.0000	1.0000	89.44
33.5	5,728,023		0.0000	1.0000	89.44
34.5	5,728,023	4,701	0.0008	0.9992	89.44
35.5	5,723,322		0.0000	1.0000	89.37
36.5	5,723,322	13,000	0.0023	0.9977	89.37
37.5	5,676,088	8,270	0.0015	0.9985	89.17
38.5	5,667,818		0.0000	1.0000	89.04

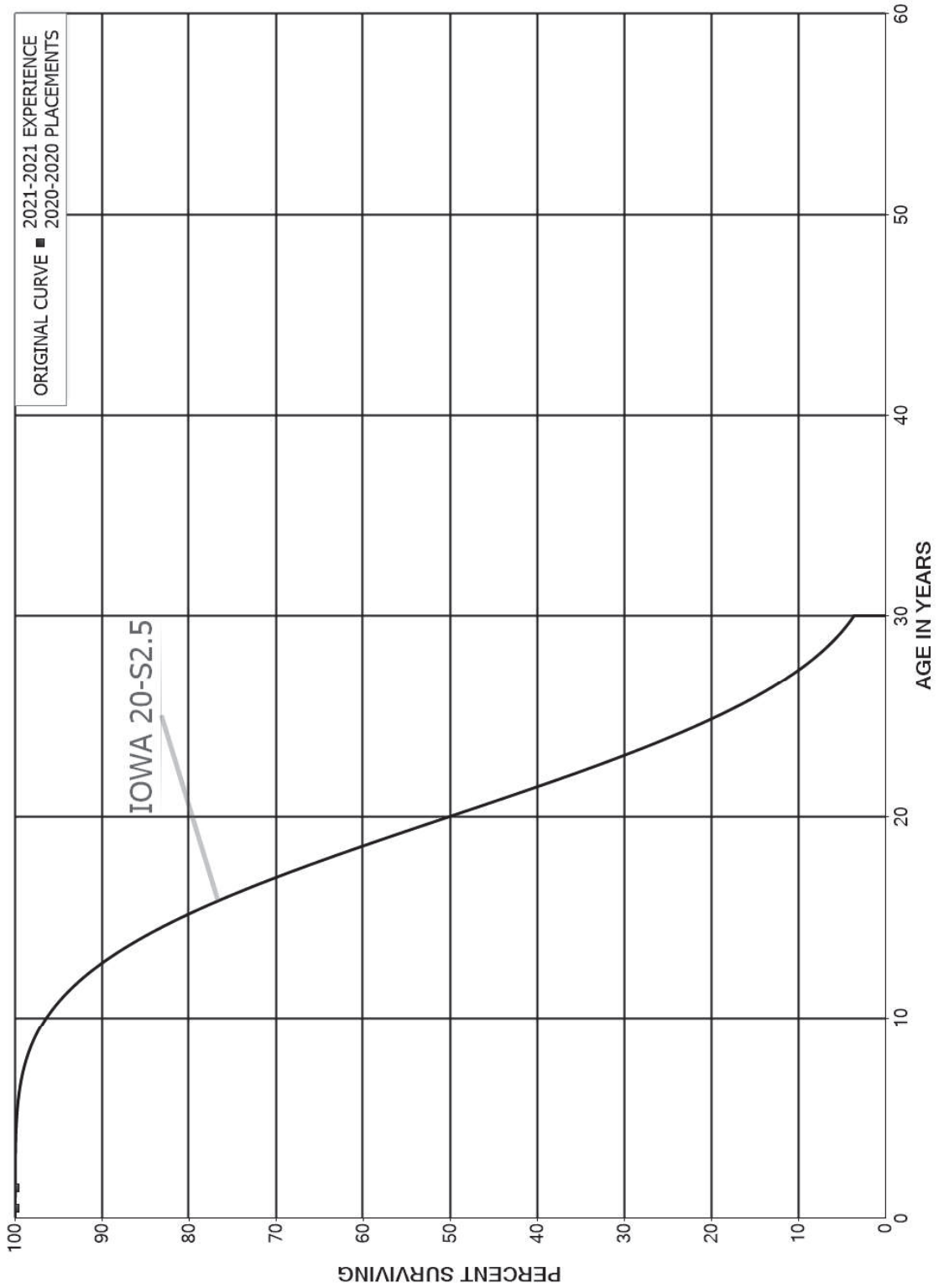
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2019			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,667,818		0.0000	1.0000	89.04
40.5	5,667,818		0.0000	1.0000	89.04
41.5	5,667,818	4,758	0.0008	0.9992	89.04
42.5	825,964		0.0000	1.0000	88.96
43.5	825,964		0.0000	1.0000	88.96
44.5	825,964		0.0000	1.0000	88.96
45.5	825,964		0.0000	1.0000	88.96
46.5	825,964		0.0000	1.0000	88.96
47.5	463,118		0.0000	1.0000	88.96
48.5	463,118		0.0000	1.0000	88.96
49.5	463,118		0.0000	1.0000	88.96
50.5	463,118		0.0000	1.0000	88.96
51.5	463,118		0.0000	1.0000	88.96
52.5					88.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 344.10 GENERATORS - SOLAR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



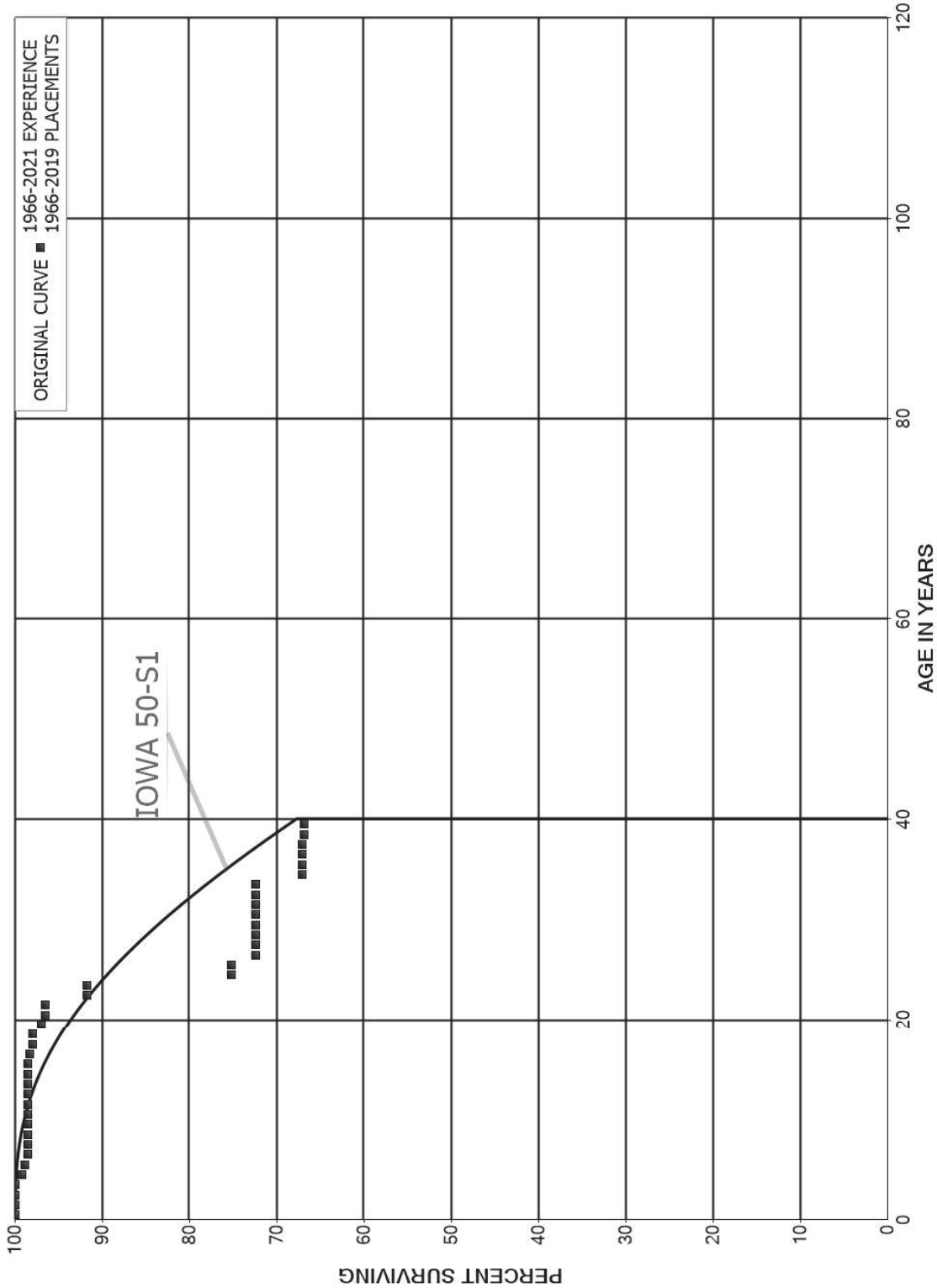
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.10 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2020			EXPERIENCE BAND 2021-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5	945,974		0.0000	1.0000	100.00
1.5					100.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2019			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,169,912		0.0000	1.0000	100.00
0.5	53,638,853		0.0000	1.0000	100.00
1.5	53,615,717		0.0000	1.0000	100.00
2.5	37,146,601		0.0000	1.0000	100.00
3.5	37,135,665	315,781	0.0085	0.9915	100.00
4.5	35,538,140	114,000	0.0032	0.9968	99.15
5.5	35,392,028	102,801	0.0029	0.9971	98.83
6.5	35,216,260		0.0000	1.0000	98.54
7.5	37,778,113		0.0000	1.0000	98.54
8.5	32,931,920		0.0000	1.0000	98.54
9.5	31,952,867		0.0000	1.0000	98.54
10.5	31,952,867		0.0000	1.0000	98.54
11.5	31,004,817		0.0000	1.0000	98.54
12.5	31,004,817		0.0000	1.0000	98.54
13.5	3,089,611		0.0000	1.0000	98.54
14.5	3,089,611		0.0000	1.0000	98.54
15.5	3,089,611	7,000	0.0023	0.9977	98.54
16.5	3,082,611	11,888	0.0039	0.9961	98.32
17.5	3,070,723		0.0000	1.0000	97.94
18.5	3,070,723	30,028	0.0098	0.9902	97.94
19.5	3,040,695	15,637	0.0051	0.9949	96.98
20.5	3,025,058		0.0000	1.0000	96.49
21.5	2,737,956	134,509	0.0491	0.9509	96.49
22.5	2,603,446		0.0000	1.0000	91.75
23.5	2,603,446	471,037	0.1809	0.8191	91.75
24.5	2,132,410		0.0000	1.0000	75.15
25.5	2,096,378	75,246	0.0359	0.9641	75.15
26.5	1,625,579		0.0000	1.0000	72.45
27.5	1,625,579		0.0000	1.0000	72.45
28.5	1,527,155		0.0000	1.0000	72.45
29.5	1,527,155		0.0000	1.0000	72.45
30.5	1,527,155		0.0000	1.0000	72.45
31.5	1,527,155		0.0000	1.0000	72.45
32.5	1,527,155		0.0000	1.0000	72.45
33.5	1,522,738	112,541	0.0739	0.9261	72.45
34.5	1,410,198		0.0000	1.0000	67.09
35.5	1,410,198		0.0000	1.0000	67.09
36.5	1,201,416		0.0000	1.0000	67.09
37.5	1,201,416	4,300	0.0036	0.9964	67.09
38.5	1,197,116		0.0000	1.0000	66.85

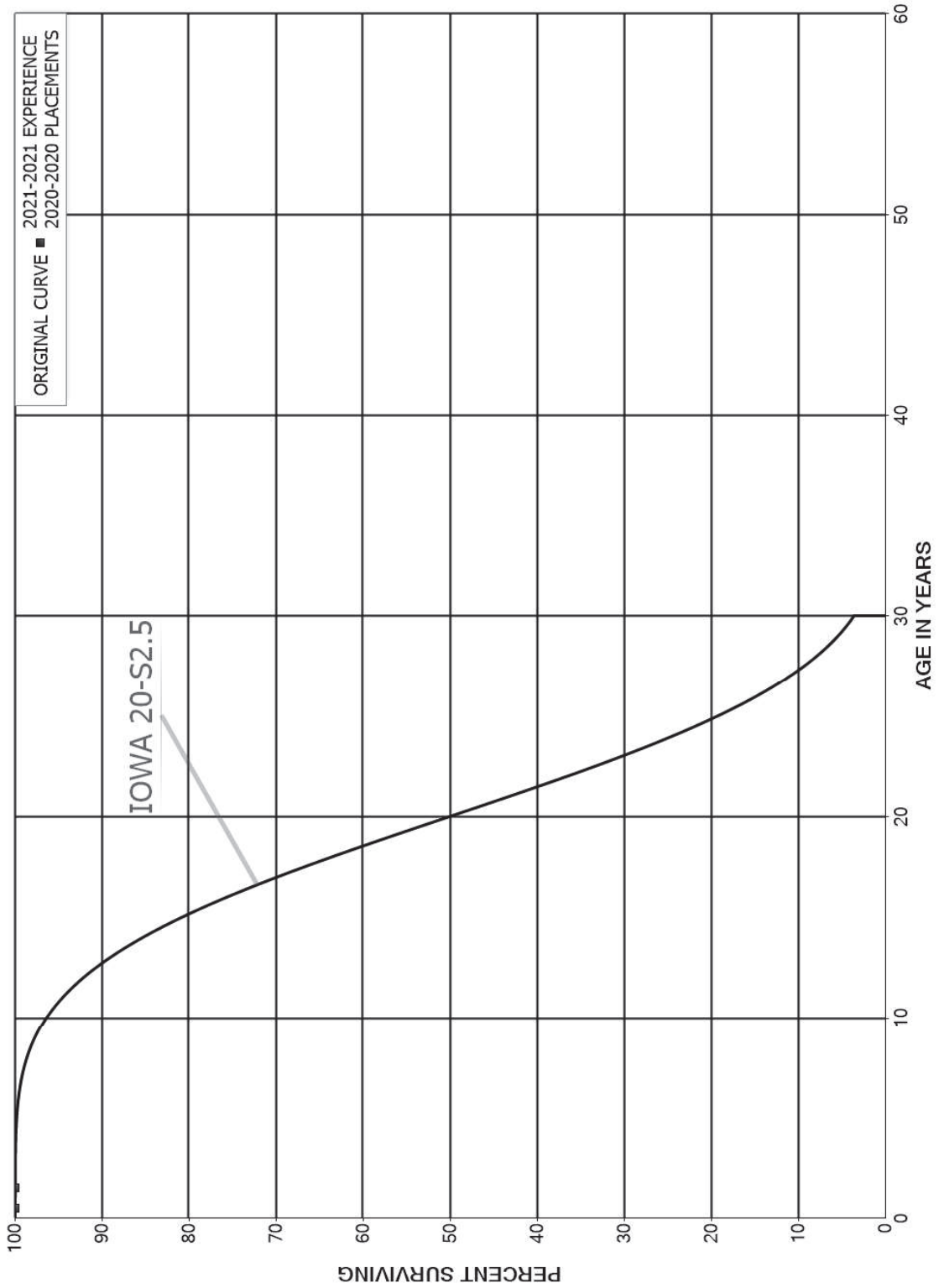
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2019			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,184,217		0.0000	1.0000	66.85
40.5	1,308,002	4,568	0.0035	0.9965	66.85
41.5	1,190,224		0.0000	1.0000	66.62
42.5	609,208	41,431	0.0680	0.9320	66.62
43.5	567,777		0.0000	1.0000	62.09
44.5	567,777	1,528	0.0027	0.9973	62.09
45.5	564,374		0.0000	1.0000	61.92
46.5	564,374		0.0000	1.0000	61.92
47.5	364,972	393	0.0011	0.9989	61.92
48.5	364,579		0.0000	1.0000	61.86
49.5	364,579		0.0000	1.0000	61.86
50.5	354,398		0.0000	1.0000	61.86
51.5	346,607		0.0000	1.0000	61.86
52.5					61.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



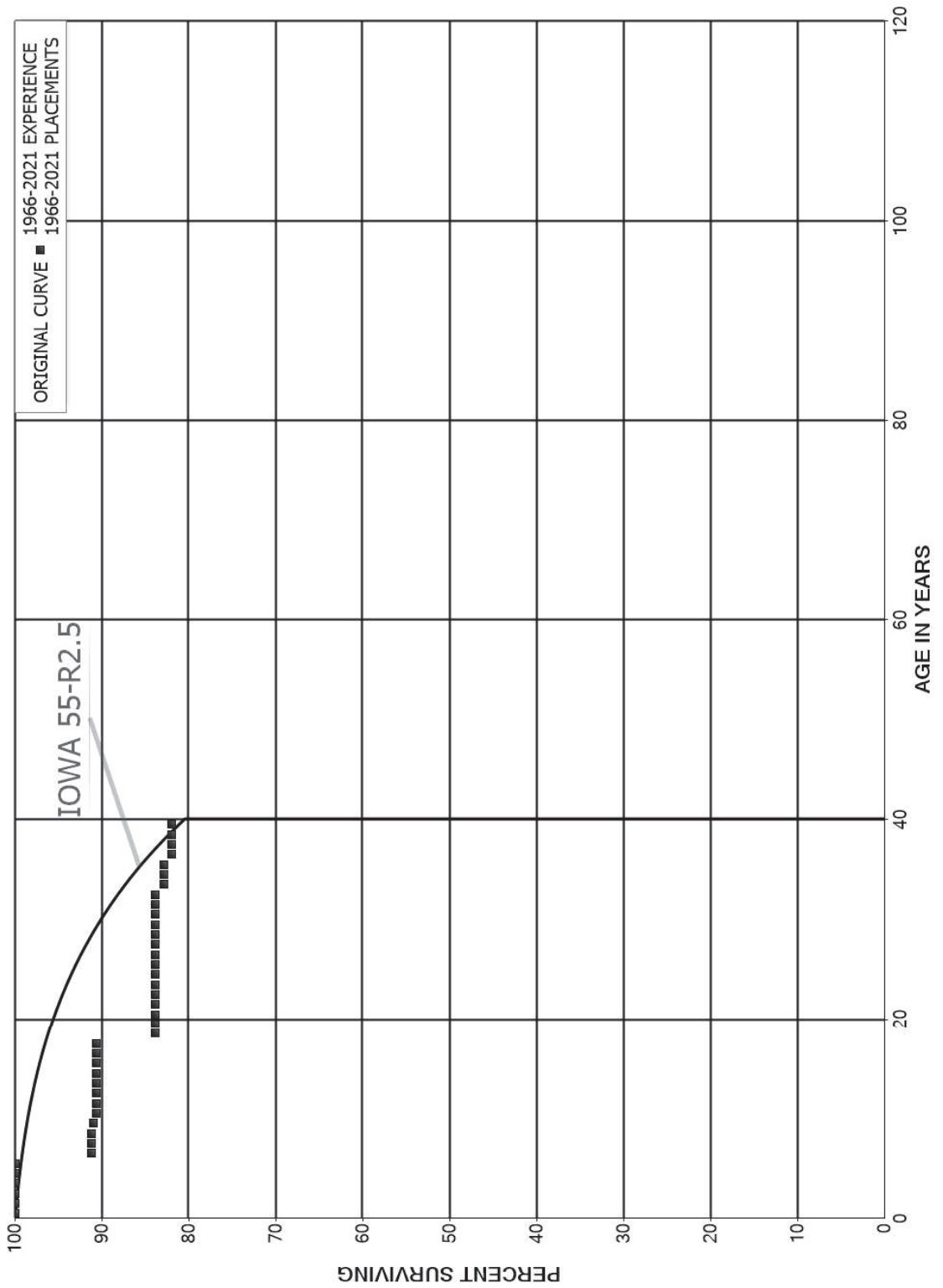
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2020			EXPERIENCE BAND 2021-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5	236,494		0.0000	1.0000	100.00
1.5					100.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2021			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,349,298		0.0000	1.0000	100.00
0.5	8,148,077		0.0000	1.0000	100.00
1.5	7,961,520		0.0000	1.0000	100.00
2.5	6,602,343		0.0000	1.0000	100.00
3.5	6,507,779		0.0000	1.0000	100.00
4.5	6,507,779		0.0000	1.0000	100.00
5.5	3,957,289	348,443	0.0881	0.9119	100.00
6.5	3,605,373		0.0000	1.0000	91.19
7.5	4,643,519		0.0000	1.0000	91.19
8.5	4,483,625	11,374	0.0025	0.9975	91.19
9.5	4,272,377	18,116	0.0042	0.9958	90.96
10.5	4,163,789		0.0000	1.0000	90.58
11.5	4,163,789		0.0000	1.0000	90.58
12.5	3,986,220		0.0000	1.0000	90.58
13.5	412,457		0.0000	1.0000	90.58
14.5	412,457		0.0000	1.0000	90.58
15.5	405,724		0.0000	1.0000	90.58
16.5	405,724		0.0000	1.0000	90.58
17.5	374,420	28,035	0.0749	0.9251	90.58
18.5	346,385		0.0000	1.0000	83.80
19.5	346,385		0.0000	1.0000	83.80
20.5	341,135		0.0000	1.0000	83.80
21.5	341,135		0.0000	1.0000	83.80
22.5	341,135		0.0000	1.0000	83.80
23.5	341,135		0.0000	1.0000	83.80
24.5	341,135		0.0000	1.0000	83.80
25.5	341,135		0.0000	1.0000	83.80
26.5	341,135		0.0000	1.0000	83.80
27.5	341,135		0.0000	1.0000	83.80
28.5	341,135		0.0000	1.0000	83.80
29.5	341,135		0.0000	1.0000	83.80
30.5	341,135		0.0000	1.0000	83.80
31.5	341,135		0.0000	1.0000	83.80
32.5	341,135	3,700	0.0108	0.9892	83.80
33.5	337,435		0.0000	1.0000	82.89
34.5	337,435		0.0000	1.0000	82.89
35.5	337,435	3,700	0.0110	0.9890	82.89
36.5	333,735		0.0000	1.0000	81.98
37.5	333,735		0.0000	1.0000	81.98
38.5	333,735		0.0000	1.0000	81.98

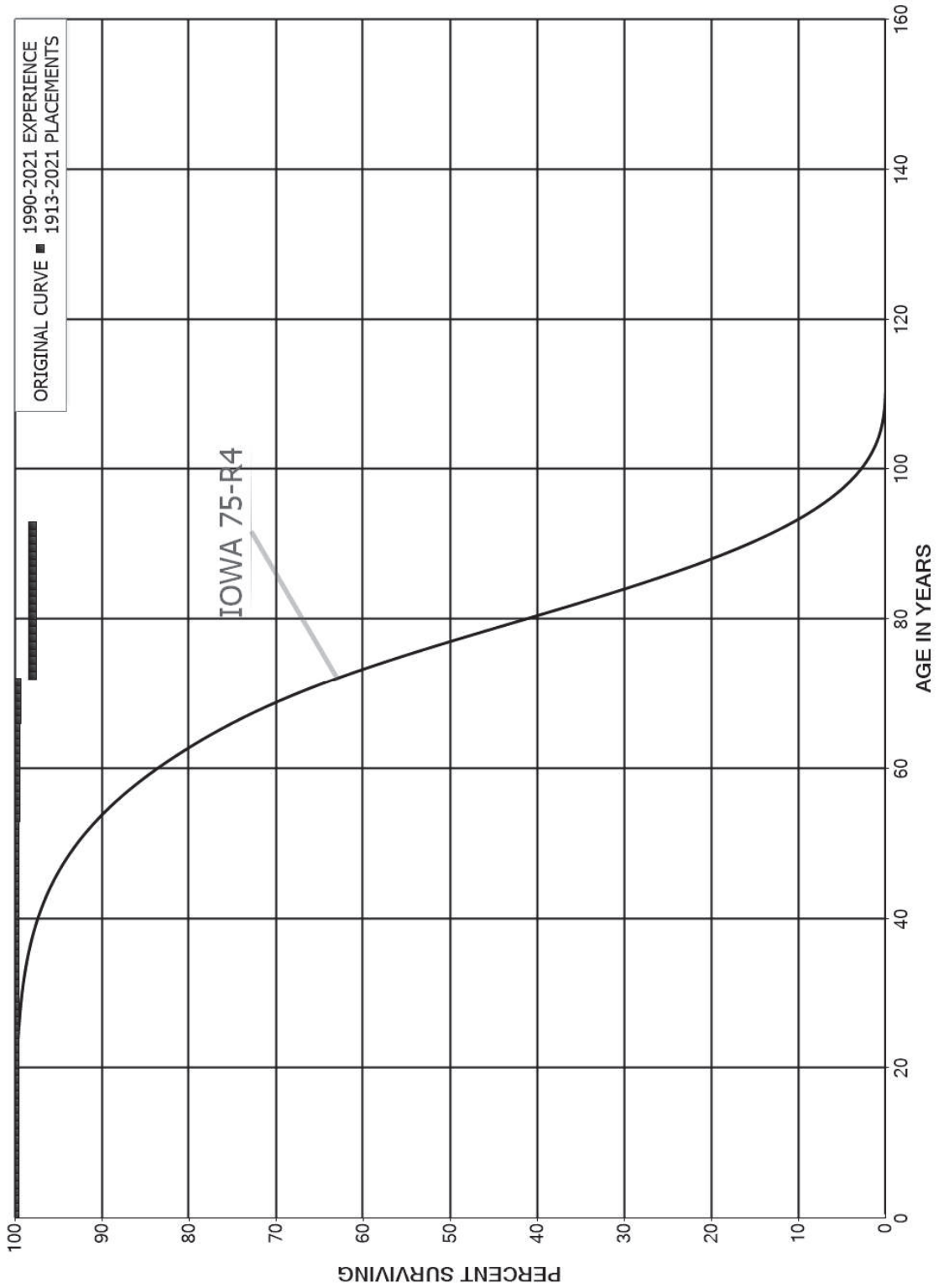
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2021			EXPERIENCE BAND 1966-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	214,109		0.0000	1.0000	81.98
40.5	214,109		0.0000	1.0000	81.98
41.5	212,193		0.0000	1.0000	81.98
42.5	128,409		0.0000	1.0000	81.98
43.5	128,409		0.0000	1.0000	81.98
44.5	121,419		0.0000	1.0000	81.98
45.5	121,419		0.0000	1.0000	81.98
46.5	121,419		0.0000	1.0000	81.98
47.5	98,437		0.0000	1.0000	81.98
48.5	98,437		0.0000	1.0000	81.98
49.5	98,437		0.0000	1.0000	81.98
50.5	64,055		0.0000	1.0000	81.98
51.5	64,055		0.0000	1.0000	81.98
52.5					81.98

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 350.20 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,942,004		0.0000	1.0000	100.00
0.5	58,848,039		0.0000	1.0000	100.00
1.5	58,885,848		0.0000	1.0000	100.00
2.5	58,208,052		0.0000	1.0000	100.00
3.5	4,613,293		0.0000	1.0000	100.00
4.5	5,195,763		0.0000	1.0000	100.00
5.5	3,583,119		0.0000	1.0000	100.00
6.5	4,404,738		0.0000	1.0000	100.00
7.5	4,077,397		0.0000	1.0000	100.00
8.5	4,014,714		0.0000	1.0000	100.00
9.5	3,213,055		0.0000	1.0000	100.00
10.5	3,229,333		0.0000	1.0000	100.00
11.5	4,022,789		0.0000	1.0000	100.00
12.5	5,327,344		0.0000	1.0000	100.00
13.5	7,511,896		0.0000	1.0000	100.00
14.5	7,531,641		0.0000	1.0000	100.00
15.5	7,573,392		0.0000	1.0000	100.00
16.5	7,589,961		0.0000	1.0000	100.00
17.5	7,591,495		0.0000	1.0000	100.00
18.5	8,930,559		0.0000	1.0000	100.00
19.5	8,952,291		0.0000	1.0000	100.00
20.5	8,952,295		0.0000	1.0000	100.00
21.5	8,959,066		0.0000	1.0000	100.00
22.5	8,911,066		0.0000	1.0000	100.00
23.5	9,262,193		0.0000	1.0000	100.00
24.5	9,391,893		0.0000	1.0000	100.00
25.5	9,399,420		0.0000	1.0000	100.00
26.5	9,726,619	400	0.0000	1.0000	100.00
27.5	9,715,491		0.0000	1.0000	100.00
28.5	10,012,761		0.0000	1.0000	100.00
29.5	10,030,439		0.0000	1.0000	100.00
30.5	10,035,896		0.0000	1.0000	100.00
31.5	9,181,166		0.0000	1.0000	100.00
32.5	9,422,619		0.0000	1.0000	100.00
33.5	9,470,120		0.0000	1.0000	100.00
34.5	9,514,716		0.0000	1.0000	100.00
35.5	9,934,241		0.0000	1.0000	100.00
36.5	9,312,930		0.0000	1.0000	100.00
37.5	9,303,396	2,798	0.0003	0.9997	100.00
38.5	8,460,459		0.0000	1.0000	99.97

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,437,024		0.0000	1.0000	99.97
40.5	7,929,685		0.0000	1.0000	99.97
41.5	7,840,899		0.0000	1.0000	99.97
42.5	7,668,897		0.0000	1.0000	99.97
43.5	6,810,876		0.0000	1.0000	99.97
44.5	5,503,514		0.0000	1.0000	99.97
45.5	3,282,669		0.0000	1.0000	99.97
46.5	3,282,091	1,290	0.0004	0.9996	99.97
47.5	3,239,847		0.0000	1.0000	99.93
48.5	3,222,857		0.0000	1.0000	99.93
49.5	3,221,638		0.0000	1.0000	99.93
50.5	1,885,293		0.0000	1.0000	99.93
51.5	1,864,512		0.0000	1.0000	99.93
52.5	1,864,465	2,000	0.0011	0.9989	99.93
53.5	1,846,084		0.0000	1.0000	99.82
54.5	1,845,974		0.0000	1.0000	99.82
55.5	1,492,632		0.0000	1.0000	99.82
56.5	1,310,116		0.0000	1.0000	99.82
57.5	1,408,076		0.0000	1.0000	99.82
58.5	1,073,113		0.0000	1.0000	99.82
59.5	1,075,015		0.0000	1.0000	99.82
60.5	1,095,793		0.0000	1.0000	99.82
61.5	1,063,406		0.0000	1.0000	99.82
62.5	1,058,249		0.0000	1.0000	99.82
63.5	1,038,614		0.0000	1.0000	99.82
64.5	774,707		0.0000	1.0000	99.82
65.5	687,594	347	0.0005	0.9995	99.82
66.5	616,118		0.0000	1.0000	99.77
67.5	609,047		0.0000	1.0000	99.77
68.5	538,133		0.0000	1.0000	99.77
69.5	519,108		0.0000	1.0000	99.77
70.5	506,724		0.0000	1.0000	99.77
71.5	498,638	9,303	0.0187	0.9813	99.77
72.5	489,326		0.0000	1.0000	97.91
73.5	489,168		0.0000	1.0000	97.91
74.5	485,743		0.0000	1.0000	97.91
75.5	484,528		0.0000	1.0000	97.91
76.5	481,243		0.0000	1.0000	97.91
77.5	480,471		0.0000	1.0000	97.91
78.5	467,411		0.0000	1.0000	97.91

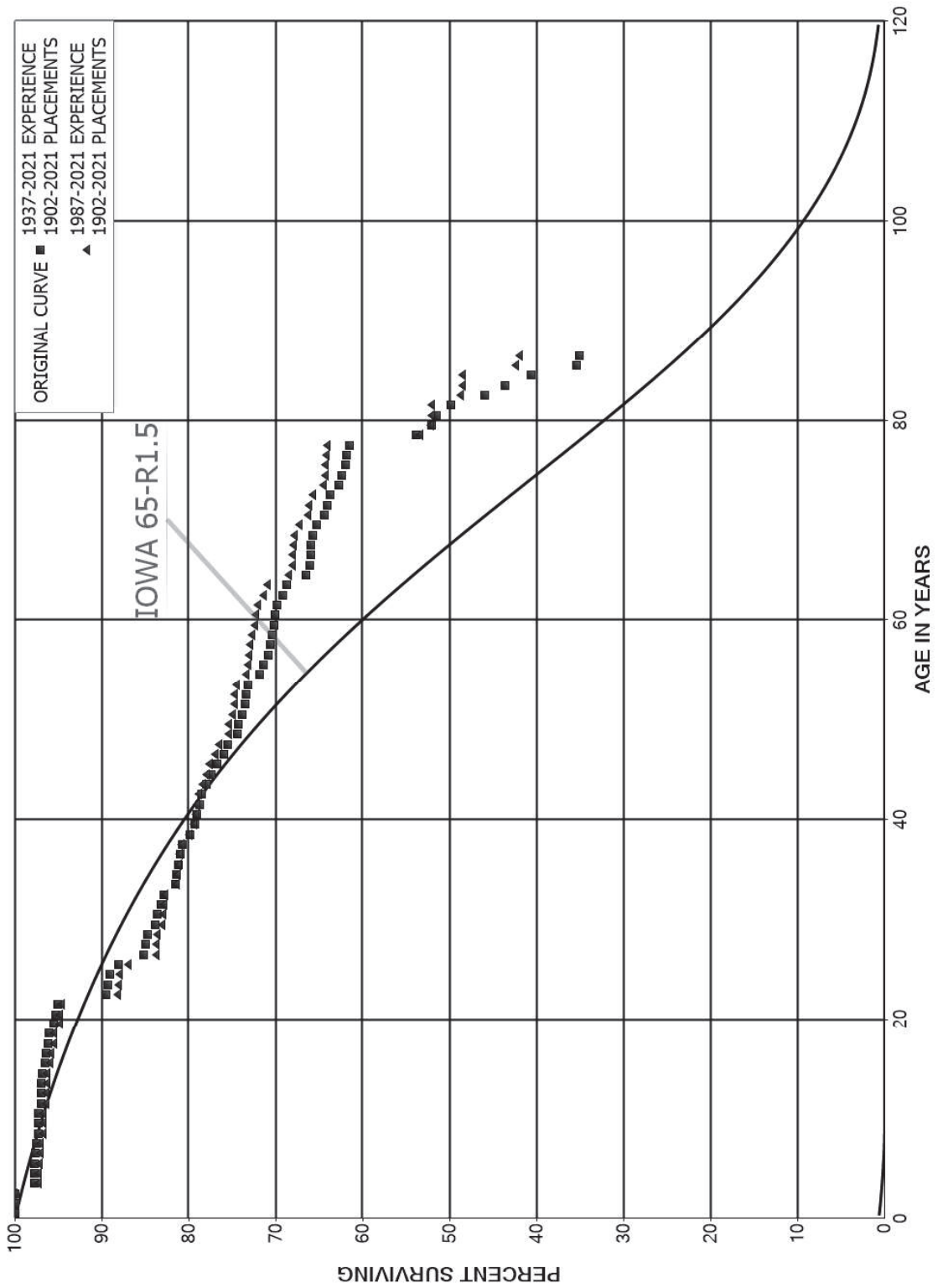
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021			EXPERIENCE BAND 1990-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	466,381		0.0000	1.0000	97.91
80.5	464,633		0.0000	1.0000	97.91
81.5	456,930		0.0000	1.0000	97.91
82.5	452,413		0.0000	1.0000	97.91
83.5	452,412		0.0000	1.0000	97.91
84.5	451,853		0.0000	1.0000	97.91
85.5	449,401		0.0000	1.0000	97.91
86.5	449,400		0.0000	1.0000	97.91
87.5	449,398		0.0000	1.0000	97.91
88.5	449,398		0.0000	1.0000	97.91
89.5	343,192		0.0000	1.0000	97.91
90.5	343,189		0.0000	1.0000	97.91
91.5	343,128		0.0000	1.0000	97.91
92.5	4,613		0.0000	1.0000	97.91
93.5	4,446		0.0000	1.0000	97.91
94.5	4,345		0.0000	1.0000	97.91
95.5	3,937		0.0000	1.0000	97.91
96.5	3,755		0.0000	1.0000	97.91
97.5	1,554		0.0000	1.0000	97.91
98.5	524		0.0000	1.0000	97.91
99.5	51		0.0000	1.0000	97.91
100.5	51		0.0000	1.0000	97.91
101.5	51		0.0000	1.0000	97.91
102.5	51		0.0000	1.0000	97.91
103.5	51		0.0000	1.0000	97.91
104.5	18		0.0000	1.0000	97.91
105.5	7		0.0000	1.0000	97.91
106.5	6		0.0000	1.0000	97.91
107.5	1		0.0000	1.0000	97.91
108.5					97.91

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,865,655	5,489	0.0001	0.9999	100.00
0.5	73,356,018	8,700	0.0001	0.9999	99.99
1.5	71,146,199	6,970	0.0001	0.9999	99.98
2.5	70,290,943	1,551,527	0.0221	0.9779	99.97
3.5	47,281,943	7,955	0.0002	0.9998	97.76
4.5	41,872,352	22,676	0.0005	0.9995	97.75
5.5	39,603,053	39,677	0.0010	0.9990	97.69
6.5	38,614,645	32,587	0.0008	0.9992	97.60
7.5	33,918,764	70,898	0.0021	0.9979	97.51
8.5	33,512,508	11,187	0.0003	0.9997	97.31
9.5	32,801,173	11,713	0.0004	0.9996	97.28
10.5	32,067,805	89,525	0.0028	0.9972	97.24
11.5	31,444,034	7,914	0.0003	0.9997	96.97
12.5	31,354,995	17,192	0.0005	0.9995	96.95
13.5	31,144,407	19,498	0.0006	0.9994	96.89
14.5	30,714,822	98,845	0.0032	0.9968	96.83
15.5	30,244,750	40,664	0.0013	0.9987	96.52
16.5	30,369,779	72,928	0.0024	0.9976	96.39
17.5	28,070,254	19,563	0.0007	0.9993	96.16
18.5	27,976,007	187,204	0.0067	0.9933	96.09
19.5	27,288,682	36,101	0.0013	0.9987	95.45
20.5	26,854,399	80,372	0.0030	0.9970	95.32
21.5	26,513,779	1,544,468	0.0583	0.9417	95.04
22.5	24,880,421	64,114	0.0026	0.9974	89.50
23.5	24,844,616	50,022	0.0020	0.9980	89.27
24.5	24,719,718	298,738	0.0121	0.9879	89.09
25.5	24,385,097	794,539	0.0326	0.9674	88.02
26.5	23,187,355	57,637	0.0025	0.9975	85.15
27.5	22,556,401	64,126	0.0028	0.9972	84.94
28.5	21,965,634	222,212	0.0101	0.9899	84.70
29.5	21,576,047	47,907	0.0022	0.9978	83.84
30.5	21,412,458	131,852	0.0062	0.9938	83.65
31.5	19,730,532	63,970	0.0032	0.9968	83.14
32.5	22,840,021	363,459	0.0159	0.9841	82.87
33.5	22,105,160	35,827	0.0016	0.9984	81.55
34.5	21,215,448	56,082	0.0026	0.9974	81.42
35.5	16,960,837	41,424	0.0024	0.9976	81.20
36.5	15,195,513	46,973	0.0031	0.9969	81.00
37.5	15,946,367	180,427	0.0113	0.9887	80.75
38.5	13,838,898	87,724	0.0063	0.9937	79.84

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,539,845	43,787	0.0035	0.9965	79.33
40.5	9,994,280	35,403	0.0035	0.9965	79.06
41.5	9,546,478	37,520	0.0039	0.9961	78.78
42.5	9,298,399	62,923	0.0068	0.9932	78.47
43.5	8,847,176	62,793	0.0071	0.9929	77.94
44.5	7,903,936	65,309	0.0083	0.9917	77.38
45.5	7,310,683	79,018	0.0108	0.9892	76.74
46.5	6,333,309	38,394	0.0061	0.9939	75.91
47.5	5,965,934	84,660	0.0142	0.9858	75.45
48.5	5,726,994	11,691	0.0020	0.9980	74.38
49.5	5,532,926	31,465	0.0057	0.9943	74.23
50.5	11,728,597	51,891	0.0044	0.9956	73.81
51.5	11,342,268	18,258	0.0016	0.9984	73.48
52.5	11,375,238	29,475	0.0026	0.9974	73.36
53.5	3,865,359	70,543	0.0183	0.9817	73.17
54.5	3,758,404	24,751	0.0066	0.9934	71.84
55.5	3,620,124	25,936	0.0072	0.9928	71.37
56.5	9,837,387	30,747	0.0031	0.9969	70.85
57.5	9,583,679	30,513	0.0032	0.9968	70.63
58.5	9,316,885	33,226	0.0036	0.9964	70.41
59.5	2,663,241	4,467	0.0017	0.9983	70.16
60.5	2,552,824	8,395	0.0033	0.9967	70.04
61.5	2,405,354	21,939	0.0091	0.9909	69.81
62.5	2,176,595	13,029	0.0060	0.9940	69.17
63.5	1,933,101	62,489	0.0323	0.9677	68.76
64.5	1,750,918	12,429	0.0071	0.9929	66.53
65.5	1,579,329	2,489	0.0016	0.9984	66.06
66.5	1,173,235	1,119	0.0010	0.9990	65.96
67.5	935,163	2,106	0.0023	0.9977	65.90
68.5	724,168	5,418	0.0075	0.9925	65.75
69.5	642,136	8,442	0.0131	0.9869	65.26
70.5	593,063	2,867	0.0048	0.9952	64.40
71.5	539,347	2,787	0.0052	0.9948	64.09
72.5	512,434	8,631	0.0168	0.9832	63.75
73.5	502,823	2,527	0.0050	0.9950	62.68
74.5	485,854	2,869	0.0059	0.9941	62.37
75.5	461,703	1,548	0.0034	0.9966	62.00
76.5	459,983	2,291	0.0050	0.9950	61.79
77.5	438,922	54,895	0.1251	0.8749	61.48
78.5	381,935	12,063	0.0316	0.9684	53.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	366,182	3,904	0.0107	0.9893	52.09
80.5	360,321	11,855	0.0329	0.9671	51.54
81.5	347,604	26,770	0.0770	0.9230	49.84
82.5	273,281	13,885	0.0508	0.9492	46.00
83.5	259,187	18,248	0.0704	0.9296	43.67
84.5	240,721	30,697	0.1275	0.8725	40.59
85.5	197,191	2,039	0.0103	0.9897	35.42
86.5	165,952	120	0.0007	0.9993	35.05
87.5	165,630	779	0.0047	0.9953	35.02
88.5	164,852		0.0000	1.0000	34.86
89.5	161,918		0.0000	1.0000	34.86
90.5	160,912		0.0000	1.0000	34.86
91.5	159,992	3,000	0.0188	0.9812	34.86
92.5	76,901		0.0000	1.0000	34.21
93.5	21,314		0.0000	1.0000	34.21
94.5	21,314		0.0000	1.0000	34.21
95.5	21,314		0.0000	1.0000	34.21
96.5	21,314		0.0000	1.0000	34.21
97.5	21,314		0.0000	1.0000	34.21
98.5	21,314		0.0000	1.0000	34.21
99.5	21,314		0.0000	1.0000	34.21
100.5	21,314		0.0000	1.0000	34.21
101.5	21,314		0.0000	1.0000	34.21
102.5	21,314		0.0000	1.0000	34.21
103.5	21,314		0.0000	1.0000	34.21
104.5	21,314		0.0000	1.0000	34.21
105.5	21,314		0.0000	1.0000	34.21
106.5	21,314		0.0000	1.0000	34.21
107.5	21,314		0.0000	1.0000	34.21
108.5	21,314		0.0000	1.0000	34.21
109.5	21,314		0.0000	1.0000	34.21
110.5	21,314		0.0000	1.0000	34.21
111.5	21,314		0.0000	1.0000	34.21
112.5	21,314		0.0000	1.0000	34.21
113.5	21,314		0.0000	1.0000	34.21
114.5	21,314		0.0000	1.0000	34.21
115.5	21,314		0.0000	1.0000	34.21
116.5					34.21

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,958,574	2,429	0.0000	1.0000	100.00
0.5	53,428,322	3,530	0.0001	0.9999	100.00
1.5	54,230,209	2,787	0.0001	0.9999	99.99
2.5	54,625,011	1,545,226	0.0283	0.9717	99.98
3.5	33,581,072	1,715	0.0001	0.9999	97.16
4.5	29,341,470	15,034	0.0005	0.9995	97.15
5.5	28,554,342	29,669	0.0010	0.9990	97.10
6.5	28,025,681	22,184	0.0008	0.9992	97.00
7.5	23,311,608	66,655	0.0029	0.9971	96.92
8.5	23,256,722	4,654	0.0002	0.9998	96.65
9.5	23,570,570	6,674	0.0003	0.9997	96.63
10.5	23,482,076	78,738	0.0034	0.9966	96.60
11.5	23,965,585	5,169	0.0002	0.9998	96.28
12.5	24,322,675	8,406	0.0003	0.9997	96.25
13.5	24,181,384	12,253	0.0005	0.9995	96.22
14.5	24,080,880	93,735	0.0039	0.9961	96.17
15.5	24,369,304	32,327	0.0013	0.9987	95.80
16.5	24,850,056	60,011	0.0024	0.9976	95.67
17.5	22,656,332	9,786	0.0004	0.9996	95.44
18.5	22,968,647	157,750	0.0069	0.9931	95.40
19.5	22,362,332	13,835	0.0006	0.9994	94.74
20.5	22,085,122	49,689	0.0022	0.9978	94.68
21.5	21,858,259	1,493,704	0.0683	0.9317	94.47
22.5	20,531,514	28,248	0.0014	0.9986	88.02
23.5	20,845,630	11,171	0.0005	0.9995	87.90
24.5	21,070,890	255,750	0.0121	0.9879	87.85
25.5	20,898,873	757,170	0.0362	0.9638	86.78
26.5	19,948,578	4,716	0.0002	0.9998	83.64
27.5	19,623,150	27,960	0.0014	0.9986	83.62
28.5	19,265,788	137,956	0.0072	0.9928	83.50
29.5	19,133,868	7,393	0.0004	0.9996	82.90
30.5	19,236,796	36,669	0.0019	0.9981	82.87
31.5	18,099,143	19,147	0.0011	0.9989	82.71
32.5	21,568,009	354,828	0.0165	0.9835	82.62
33.5	21,075,543	21,414	0.0010	0.9990	81.26
34.5	20,165,280	34,137	0.0017	0.9983	81.18
35.5	15,998,909	16,205	0.0010	0.9990	81.04
36.5	14,311,701	41,017	0.0029	0.9971	80.96
37.5	15,094,635	166,333	0.0110	0.9890	80.73
38.5	13,002,269	83,473	0.0064	0.9936	79.84

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	11,727,224	36,963	0.0032	0.9968	79.33	
40.5	9,212,927	11,508	0.0012	0.9988	79.08	
41.5	8,789,553	26,710	0.0030	0.9970	78.98	
42.5	8,574,427	52,078	0.0061	0.9939	78.74	
43.5	8,138,052	40,658	0.0050	0.9950	78.26	
44.5	7,226,862	29,278	0.0041	0.9959	77.87	
45.5	6,671,919	64,810	0.0097	0.9903	77.55	
46.5	5,711,473	28,825	0.0050	0.9950	76.80	
47.5	5,401,669	75,997	0.0141	0.9859	76.41	
48.5	5,171,622	3,440	0.0007	0.9993	75.34	
49.5	4,986,052	28,382	0.0057	0.9943	75.29	
50.5	11,198,426	31,307	0.0028	0.9972	74.86	
51.5	10,879,597	12,987	0.0012	0.9988	74.65	
52.5	10,918,116	26,826	0.0025	0.9975	74.56	
53.5	3,410,886	51,079	0.0150	0.9850	74.38	
54.5	3,328,879	9,445	0.0028	0.9972	73.26	
55.5	3,207,163	7,141	0.0022	0.9978	73.06	
56.5	9,444,339	11,316	0.0012	0.9988	72.89	
57.5	9,385,877	30,274	0.0032	0.9968	72.81	
58.5	9,175,642	33,055	0.0036	0.9964	72.57	
59.5	2,522,169	3,805	0.0015	0.9985	72.31	
60.5	2,412,413	6,795	0.0028	0.9972	72.20	
61.5	2,266,544	21,628	0.0095	0.9905	72.00	
62.5	2,038,096	12,892	0.0063	0.9937	71.31	
63.5	1,794,739	62,160	0.0346	0.9654	70.86	
64.5	1,612,885	10,295	0.0064	0.9936	68.41	
65.5	1,443,430	1,237	0.0009	0.9991	67.97	
66.5	1,038,588	415	0.0004	0.9996	67.91	
67.5	801,220	1,326	0.0017	0.9983	67.88	
68.5	591,004	4,941	0.0084	0.9916	67.77	
69.5	509,450	8,177	0.0161	0.9839	67.20	
70.5	460,642	508	0.0011	0.9989	66.13	
71.5	409,285	2,473	0.0060	0.9940	66.05	
72.5	382,686	7,561	0.0198	0.9802	65.65	
73.5	374,145	957	0.0026	0.9974	64.36	
74.5	358,745	14	0.0000	1.0000	64.19	
75.5	337,450	769	0.0023	0.9977	64.19	
76.5	336,509	502	0.0015	0.9985	64.04	
77.5	317,237	53,083	0.1673	0.8327	63.95	
78.5	262,062	5,928	0.0226	0.9774	53.25	

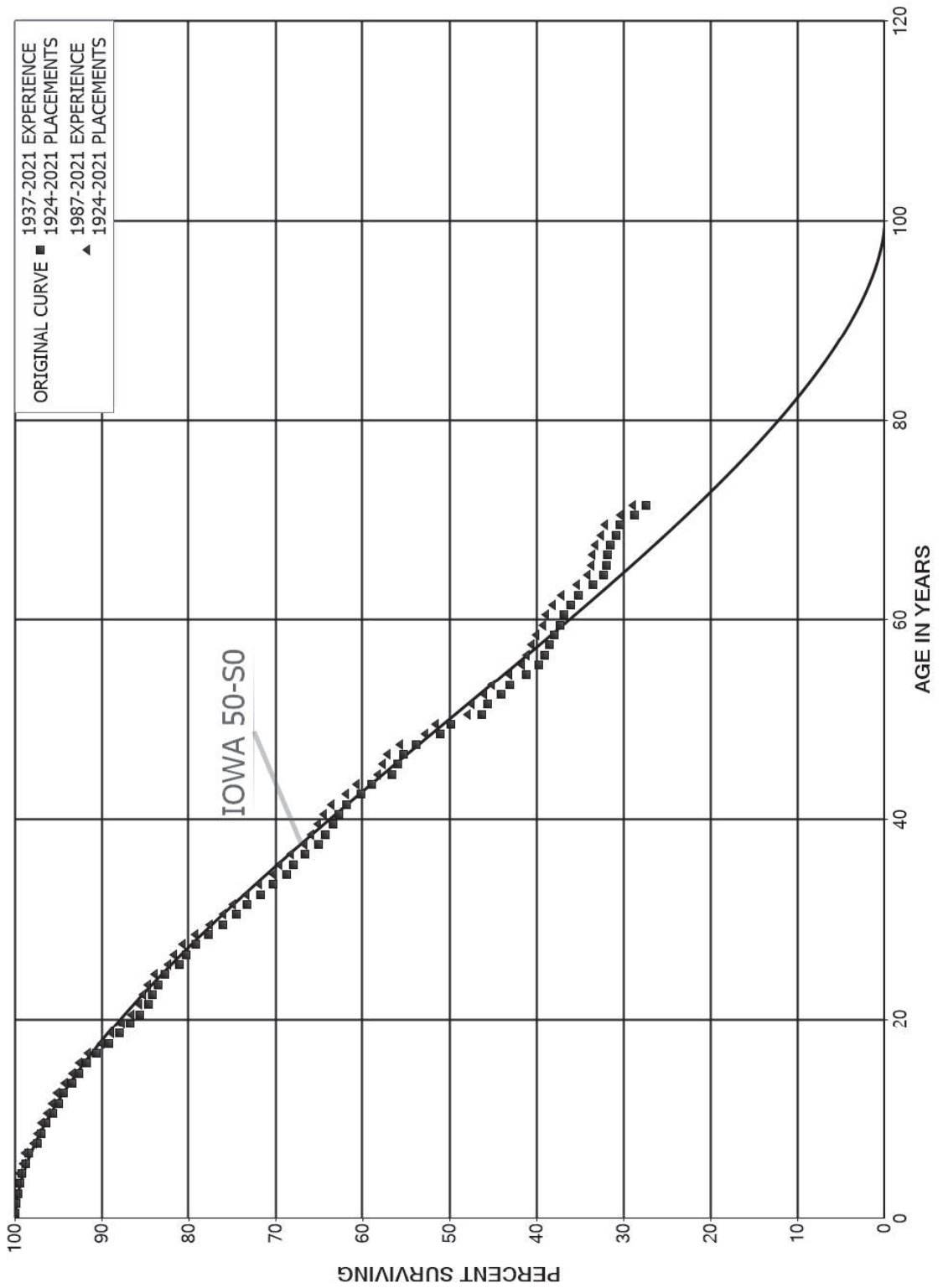
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 352.00 AND 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	252,443	625	0.0025	0.9975	52.04	
80.5	249,862	47	0.0002	0.9998	51.91	
81.5	273,808	17,315	0.0632	0.9368	51.90	
82.5	208,940	816	0.0039	0.9961	48.62	
83.5	207,915		0.0000	1.0000	48.43	
84.5	240,721	30,697	0.1275	0.8725	48.43	
85.5	197,191	2,039	0.0103	0.9897	42.26	
86.5	165,952	120	0.0007	0.9993	41.82	
87.5	165,630	779	0.0047	0.9953	41.79	
88.5	164,852		0.0000	1.0000	41.59	
89.5	161,918		0.0000	1.0000	41.59	
90.5	160,912		0.0000	1.0000	41.59	
91.5	159,992	3,000	0.0188	0.9812	41.59	
92.5	76,901		0.0000	1.0000	40.81	
93.5	21,314		0.0000	1.0000	40.81	
94.5	21,314		0.0000	1.0000	40.81	
95.5	21,314		0.0000	1.0000	40.81	
96.5	21,314		0.0000	1.0000	40.81	
97.5	21,314		0.0000	1.0000	40.81	
98.5	21,314		0.0000	1.0000	40.81	
99.5	21,314		0.0000	1.0000	40.81	
100.5	21,314		0.0000	1.0000	40.81	
101.5	21,314		0.0000	1.0000	40.81	
102.5	21,314		0.0000	1.0000	40.81	
103.5	21,314		0.0000	1.0000	40.81	
104.5	21,314		0.0000	1.0000	40.81	
105.5	21,314		0.0000	1.0000	40.81	
106.5	21,314		0.0000	1.0000	40.81	
107.5	21,314		0.0000	1.0000	40.81	
108.5	21,314		0.0000	1.0000	40.81	
109.5	21,314		0.0000	1.0000	40.81	
110.5	21,314		0.0000	1.0000	40.81	
111.5	21,314		0.0000	1.0000	40.81	
112.5	21,314		0.0000	1.0000	40.81	
113.5	21,314		0.0000	1.0000	40.81	
114.5	21,314		0.0000	1.0000	40.81	
115.5	21,314		0.0000	1.0000	40.81	
116.5					40.81	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,092,865,920	513,462	0.0005	0.9995	100.00
0.5	1,046,899,937	805,148	0.0008	0.9992	99.95
1.5	1,005,417,292	2,799,683	0.0028	0.9972	99.88
2.5	926,575,396	1,708,771	0.0018	0.9982	99.60
3.5	785,898,733	2,167,421	0.0028	0.9972	99.41
4.5	702,958,792	3,032,671	0.0043	0.9957	99.14
5.5	676,108,259	2,255,770	0.0033	0.9967	98.71
6.5	662,625,049	6,886,826	0.0104	0.9896	98.38
7.5	624,104,014	2,810,826	0.0045	0.9955	97.36
8.5	606,192,982	3,246,568	0.0054	0.9946	96.92
9.5	593,233,809	4,815,605	0.0081	0.9919	96.40
10.5	565,354,927	3,885,017	0.0069	0.9931	95.62
11.5	542,431,604	3,531,594	0.0065	0.9935	94.96
12.5	514,116,037	4,980,823	0.0097	0.9903	94.35
13.5	480,100,528	4,433,552	0.0092	0.9908	93.43
14.5	457,740,173	4,312,550	0.0094	0.9906	92.57
15.5	440,612,917	5,047,576	0.0115	0.9885	91.70
16.5	421,454,775	7,079,951	0.0168	0.9832	90.65
17.5	395,550,617	4,997,531	0.0126	0.9874	89.12
18.5	380,001,059	5,425,214	0.0143	0.9857	88.00
19.5	369,757,534	4,798,054	0.0130	0.9870	86.74
20.5	346,151,311	3,881,556	0.0112	0.9888	85.62
21.5	337,753,246	1,913,259	0.0057	0.9943	84.66
22.5	324,639,430	2,682,069	0.0083	0.9917	84.18
23.5	314,870,862	3,054,269	0.0097	0.9903	83.48
24.5	297,216,445	5,605,843	0.0189	0.9811	82.67
25.5	263,947,359	2,760,104	0.0105	0.9895	81.11
26.5	251,547,233	3,412,842	0.0136	0.9864	80.26
27.5	238,715,868	4,279,847	0.0179	0.9821	79.17
28.5	231,722,945	5,069,794	0.0219	0.9781	77.75
29.5	215,049,768	4,361,826	0.0203	0.9797	76.05
30.5	201,830,787	3,215,044	0.0159	0.9841	74.51
31.5	191,185,722	4,088,628	0.0214	0.9786	73.32
32.5	183,134,797	3,812,907	0.0208	0.9792	71.76
33.5	175,639,098	3,937,593	0.0224	0.9776	70.26
34.5	163,875,297	1,870,382	0.0114	0.9886	68.69
35.5	151,337,449	2,902,066	0.0192	0.9808	67.90
36.5	134,230,886	3,069,536	0.0229	0.9771	66.60
37.5	129,023,295	1,629,580	0.0126	0.9874	65.08
38.5	118,272,335	1,535,008	0.0130	0.9870	64.26

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	102,610,343	1,139,542	0.0111	0.9889	63.42
40.5	83,908,001	1,212,252	0.0144	0.9856	62.72
41.5	77,631,416	2,003,949	0.0258	0.9742	61.81
42.5	65,590,563	1,331,792	0.0203	0.9797	60.22
43.5	59,221,825	2,340,416	0.0395	0.9605	58.99
44.5	47,774,322	553,388	0.0116	0.9884	56.66
45.5	42,304,117	527,392	0.0125	0.9875	56.01
46.5	30,809,208	810,939	0.0263	0.9737	55.31
47.5	28,247,792	1,434,102	0.0508	0.9492	53.85
48.5	26,298,888	636,716	0.0242	0.9758	51.12
49.5	22,166,553	1,597,310	0.0721	0.9279	49.88
50.5	20,067,160	305,647	0.0152	0.9848	46.29
51.5	18,182,091	589,319	0.0324	0.9676	45.58
52.5	16,999,203	397,670	0.0234	0.9766	44.10
53.5	10,632,091	455,830	0.0429	0.9571	43.07
54.5	9,203,782	334,509	0.0363	0.9637	41.22
55.5	8,901,757	160,393	0.0180	0.9820	39.73
56.5	10,370,229	142,561	0.0137	0.9863	39.01
57.5	9,630,206	125,038	0.0130	0.9870	38.47
58.5	8,714,591	170,499	0.0196	0.9804	37.97
59.5	5,982,823	56,076	0.0094	0.9906	37.23
60.5	5,296,943	110,416	0.0208	0.9792	36.88
61.5	4,776,143	117,860	0.0247	0.9753	36.11
62.5	4,155,661	204,950	0.0493	0.9507	35.22
63.5	3,573,774	124,138	0.0347	0.9653	33.49
64.5	3,062,152	36,388	0.0119	0.9881	32.32
65.5	2,814,534	13,290	0.0047	0.9953	31.94
66.5	1,986,497	15,444	0.0078	0.9922	31.79
67.5	1,296,834	27,108	0.0209	0.9791	31.54
68.5	880,605	12,872	0.0146	0.9854	30.88
69.5	784,846	43,668	0.0556	0.9444	30.43
70.5	707,384	31,827	0.0450	0.9550	28.74
71.5	641,009	1,624	0.0025	0.9975	27.44
72.5	585,899	3,690	0.0063	0.9937	27.37
73.5	576,356	9,029	0.0157	0.9843	27.20
74.5	477,338	12,214	0.0256	0.9744	26.78
75.5	434,790	540	0.0012	0.9988	26.09
76.5	433,342	1,509	0.0035	0.9965	26.06
77.5	429,517	30,396	0.0708	0.9292	25.97
78.5	359,655	1,124	0.0031	0.9969	24.13

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	358,249	438	0.0012	0.9988	24.05	
80.5	357,369	68,177	0.1908	0.8092	24.03	
81.5	288,073	720	0.0025	0.9975	19.44	
82.5	247,615		0.0000	1.0000	19.39	
83.5	247,608	321	0.0013	0.9987	19.39	
84.5	247,118		0.0000	1.0000	19.37	
85.5	66,200	570	0.0086	0.9914	19.37	
86.5	27,843		0.0000	1.0000	19.20	
87.5	27,843		0.0000	1.0000	19.20	
88.5	27,843		0.0000	1.0000	19.20	
89.5	27,843		0.0000	1.0000	19.20	
90.5	27,261		0.0000	1.0000	19.20	
91.5	27,261	2,055	0.0754	0.9246	19.20	
92.5	25,205	4,876	0.1935	0.8065	17.75	
93.5	20,329		0.0000	1.0000	14.32	
94.5	20,329		0.0000	1.0000	14.32	
95.5	20,329		0.0000	1.0000	14.32	
96.5	8,370		0.0000	1.0000	14.32	
97.5					14.32	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	785,839,579	397,532	0.0005	0.9995	100.00
0.5	755,032,256	298,341	0.0004	0.9996	99.95
1.5	735,166,594	2,017,296	0.0027	0.9973	99.91
2.5	671,113,607	666,815	0.0010	0.9990	99.64
3.5	576,260,218	1,082,089	0.0019	0.9981	99.54
4.5	521,367,577	1,975,681	0.0038	0.9962	99.35
5.5	518,940,083	1,115,055	0.0021	0.9979	98.97
6.5	509,621,061	5,597,703	0.0110	0.9890	98.76
7.5	493,178,668	1,754,637	0.0036	0.9964	97.68
8.5	484,994,819	2,219,612	0.0046	0.9954	97.33
9.5	486,050,537	3,651,359	0.0075	0.9925	96.88
10.5	469,384,545	2,844,444	0.0061	0.9939	96.16
11.5	466,207,943	2,689,994	0.0058	0.9942	95.57
12.5	447,199,772	4,166,033	0.0093	0.9907	95.02
13.5	416,278,373	3,647,601	0.0088	0.9912	94.14
14.5	397,939,346	3,533,272	0.0089	0.9911	93.31
15.5	393,408,392	4,391,471	0.0112	0.9888	92.48
16.5	378,118,528	6,408,358	0.0169	0.9831	91.45
17.5	353,307,329	4,342,874	0.0123	0.9877	89.90
18.5	344,549,250	4,763,703	0.0138	0.9862	88.80
19.5	336,105,593	4,172,872	0.0124	0.9876	87.57
20.5	314,387,127	3,251,808	0.0103	0.9897	86.48
21.5	308,193,277	1,323,336	0.0043	0.9957	85.59
22.5	298,356,332	2,113,401	0.0071	0.9929	85.22
23.5	290,859,220	2,497,626	0.0086	0.9914	84.61
24.5	275,177,612	5,105,857	0.0186	0.9814	83.89
25.5	243,247,152	2,232,680	0.0092	0.9908	82.33
26.5	232,100,334	2,870,433	0.0124	0.9876	81.58
27.5	223,396,457	3,829,059	0.0171	0.9829	80.57
28.5	218,292,577	4,698,844	0.0215	0.9785	79.19
29.5	202,907,270	3,976,926	0.0196	0.9804	77.48
30.5	191,107,820	2,843,695	0.0149	0.9851	75.96
31.5	182,868,649	3,806,591	0.0208	0.9792	74.83
32.5	178,146,536	3,628,606	0.0204	0.9796	73.27
33.5	171,417,411	3,738,212	0.0218	0.9782	71.78
34.5	160,015,728	1,716,736	0.0107	0.9893	70.22
35.5	147,808,332	2,757,102	0.0187	0.9813	69.46
36.5	131,034,107	2,962,625	0.0226	0.9774	68.17
37.5	126,047,729	1,508,046	0.0120	0.9880	66.63
38.5	115,508,496	1,370,569	0.0119	0.9881	65.83

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	100,204,576	1,062,302	0.0106	0.9894	65.05
40.5	81,666,919	1,141,830	0.0140	0.9860	64.36
41.5	75,582,139	1,930,310	0.0255	0.9745	63.46
42.5	63,707,799	1,281,473	0.0201	0.9799	61.84
43.5	57,627,082	2,292,105	0.0398	0.9602	60.59
44.5	46,233,227	416,258	0.0090	0.9910	58.18
45.5	40,902,062	421,992	0.0103	0.9897	57.66
46.5	29,516,617	765,296	0.0259	0.9741	57.07
47.5	27,171,923	1,398,364	0.0515	0.9485	55.59
48.5	25,262,227	581,535	0.0230	0.9770	52.73
49.5	21,191,618	1,515,094	0.0715	0.9285	51.51
50.5	19,578,814	198,825	0.0102	0.9898	47.83
51.5	17,880,641	505,712	0.0283	0.9717	47.34
52.5	16,781,424	360,509	0.0215	0.9785	46.00
53.5	10,461,905	447,080	0.0427	0.9573	45.02
54.5	9,044,802	307,240	0.0340	0.9660	43.09
55.5	8,771,920	118,174	0.0135	0.9865	41.63
56.5	10,335,339	140,393	0.0136	0.9864	41.07
57.5	9,602,946	125,038	0.0130	0.9870	40.51
58.5	8,687,330	170,499	0.0196	0.9804	39.98
59.5	5,955,562	56,076	0.0094	0.9906	39.20
60.5	5,269,682	110,416	0.0210	0.9790	38.83
61.5	4,762,897	117,860	0.0247	0.9753	38.01
62.5	4,155,661	204,950	0.0493	0.9507	37.07
63.5	3,573,774	124,138	0.0347	0.9653	35.25
64.5	3,062,152	36,388	0.0119	0.9881	34.02
65.5	2,814,534	13,290	0.0047	0.9953	33.62
66.5	1,986,497	15,444	0.0078	0.9922	33.46
67.5	1,296,834	27,108	0.0209	0.9791	33.20
68.5	880,605	12,872	0.0146	0.9854	32.50
69.5	784,846	43,668	0.0556	0.9444	32.03
70.5	707,384	31,827	0.0450	0.9550	30.25
71.5	641,009	1,624	0.0025	0.9975	28.89
72.5	585,899	3,690	0.0063	0.9937	28.81
73.5	576,356	9,029	0.0157	0.9843	28.63
74.5	477,338	12,214	0.0256	0.9744	28.18
75.5	434,790	540	0.0012	0.9988	27.46
76.5	433,342	1,509	0.0035	0.9965	27.43
77.5	429,517	30,396	0.0708	0.9292	27.33
78.5	359,655	1,124	0.0031	0.9969	25.40

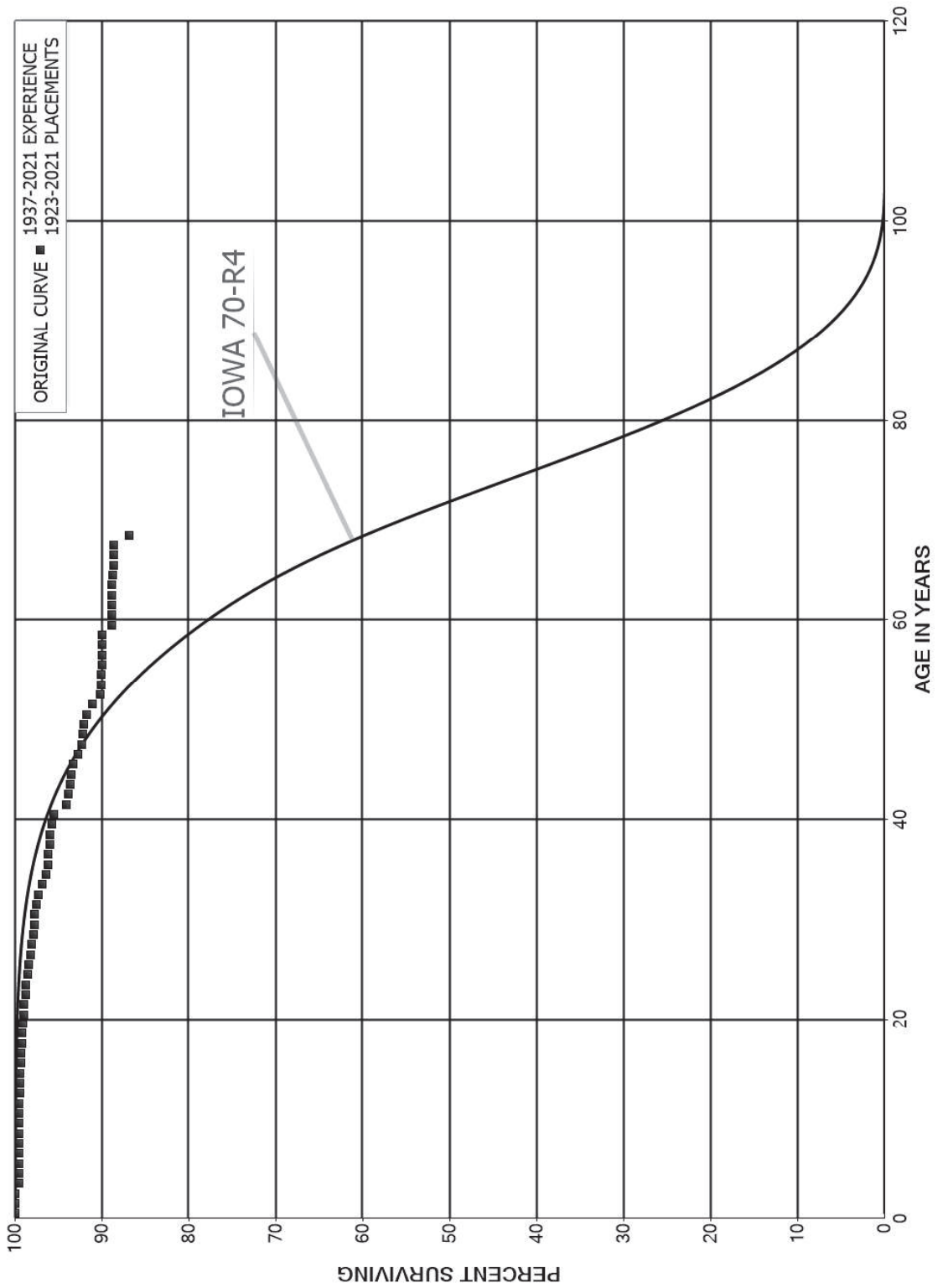
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	358,249	438	0.0012	0.9988	25.32	
80.5	357,369	68,177	0.1908	0.8092	25.29	
81.5	288,073	720	0.0025	0.9975	20.46	
82.5	247,615		0.0000	1.0000	20.41	
83.5	247,608	321	0.0013	0.9987	20.41	
84.5	247,118		0.0000	1.0000	20.39	
85.5	66,200	570	0.0086	0.9914	20.39	
86.5	27,843		0.0000	1.0000	20.21	
87.5	27,843		0.0000	1.0000	20.21	
88.5	27,843		0.0000	1.0000	20.21	
89.5	27,843		0.0000	1.0000	20.21	
90.5	27,261		0.0000	1.0000	20.21	
91.5	27,261	2,055	0.0754	0.9246	20.21	
92.5	25,205	4,876	0.1935	0.8065	18.69	
93.5	20,329		0.0000	1.0000	15.07	
94.5	20,329		0.0000	1.0000	15.07	
95.5	20,329		0.0000	1.0000	15.07	
96.5	8,370		0.0000	1.0000	15.07	
97.5					15.07	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 354.00 TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,675,164		0.0000	1.0000	100.00
0.5	143,132,838		0.0000	1.0000	100.00
1.5	127,678,455		0.0000	1.0000	100.00
2.5	127,497,239	647,837	0.0051	0.9949	100.00
3.5	94,422,452	53	0.0000	1.0000	99.49
4.5	90,779,785	425	0.0000	1.0000	99.49
5.5	90,780,715	447	0.0000	1.0000	99.49
6.5	91,469,715	1,024	0.0000	1.0000	99.49
7.5	91,490,307	2,042	0.0000	1.0000	99.49
8.5	91,487,691	6,746	0.0001	0.9999	99.49
9.5	91,480,945	15,875	0.0002	0.9998	99.48
10.5	91,465,070	10,324	0.0001	0.9999	99.46
11.5	91,454,746	27,710	0.0003	0.9997	99.45
12.5	92,042,165	27,650	0.0003	0.9997	99.42
13.5	92,017,581	31,094	0.0003	0.9997	99.39
14.5	91,986,487	40,185	0.0004	0.9996	99.36
15.5	91,946,302	58,732	0.0006	0.9994	99.31
16.5	91,887,570	47,436	0.0005	0.9995	99.25
17.5	91,840,134	48,162	0.0005	0.9995	99.20
18.5	91,796,092	74,145	0.0008	0.9992	99.15
19.5	91,721,947	89,109	0.0010	0.9990	99.07
20.5	91,632,838	70,754	0.0008	0.9992	98.97
21.5	91,562,084	107,078	0.0012	0.9988	98.90
22.5	91,455,006	88,994	0.0010	0.9990	98.78
23.5	91,366,012	191,406	0.0021	0.9979	98.68
24.5	90,523,303	106,902	0.0012	0.9988	98.48
25.5	90,416,401	175,812	0.0019	0.9981	98.36
26.5	90,240,589	108,829	0.0012	0.9988	98.17
27.5	90,137,267	167,749	0.0019	0.9981	98.05
28.5	89,969,518	156,404	0.0017	0.9983	97.87
29.5	89,813,114	24,903	0.0003	0.9997	97.70
30.5	89,713,153	170,223	0.0019	0.9981	97.67
31.5	81,099,308	161,528	0.0020	0.9980	97.49
32.5	80,937,780	359,705	0.0044	0.9956	97.29
33.5	80,336,862	341,617	0.0043	0.9957	96.86
34.5	79,836,409	200,495	0.0025	0.9975	96.45
35.5	79,496,135	67,494	0.0008	0.9992	96.21
36.5	75,076,258	99,108	0.0013	0.9987	96.12
37.5	74,111,208	63,205	0.0009	0.9991	96.00
38.5	62,513,777	147,325	0.0024	0.9976	95.91

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,716,967	87,186	0.0015	0.9985	95.69
40.5	53,419,587	815,386	0.0153	0.9847	95.55
41.5	52,322,728	145,476	0.0028	0.9972	94.09
42.5	41,165,832	88,578	0.0022	0.9978	93.83
43.5	36,556,585	62,016	0.0017	0.9983	93.62
44.5	30,245,576	58,439	0.0019	0.9981	93.47
45.5	27,501,327	154,613	0.0056	0.9944	93.29
46.5	21,730,020	100,954	0.0046	0.9954	92.76
47.5	20,310,948	43,100	0.0021	0.9979	92.33
48.5	20,166,003	24,414	0.0012	0.9988	92.13
49.5	20,076,786	63,679	0.0032	0.9968	92.02
50.5	14,236,653	101,819	0.0072	0.9928	91.73
51.5	11,806,290	115,025	0.0097	0.9903	91.07
52.5	11,104,014	12,615	0.0011	0.9989	90.19
53.5	9,416,267	5,414	0.0006	0.9994	90.08
54.5	8,072,295	2,387	0.0003	0.9997	90.03
55.5	7,885,604	5,260	0.0007	0.9993	90.01
56.5	6,985,341	920	0.0001	0.9999	89.95
57.5	6,369,756	521	0.0001	0.9999	89.93
58.5	5,842,071	69,373	0.0119	0.9881	89.93
59.5	5,091,114	831	0.0002	0.9998	88.86
60.5	4,354,591	574	0.0001	0.9999	88.84
61.5	4,307,419	1,318	0.0003	0.9997	88.83
62.5	4,294,879	1,103	0.0003	0.9997	88.81
63.5	3,945,989	570	0.0001	0.9999	88.78
64.5	3,118,674	5,259	0.0017	0.9983	88.77
65.5	2,771,466		0.0000	1.0000	88.62
66.5	2,405,137		0.0000	1.0000	88.62
67.5	2,385,398	47,257	0.0198	0.9802	88.62
68.5	1,328,506		0.0000	1.0000	86.86
69.5	1,041,972		0.0000	1.0000	86.86
70.5	1,041,972		0.0000	1.0000	86.86
71.5	1,041,972		0.0000	1.0000	86.86
72.5	1,041,972		0.0000	1.0000	86.86
73.5	1,041,972		0.0000	1.0000	86.86
74.5	1,041,546		0.0000	1.0000	86.86
75.5	1,041,546		0.0000	1.0000	86.86
76.5	1,041,546		0.0000	1.0000	86.86
77.5	1,041,546		0.0000	1.0000	86.86
78.5	1,040,599		0.0000	1.0000	86.86

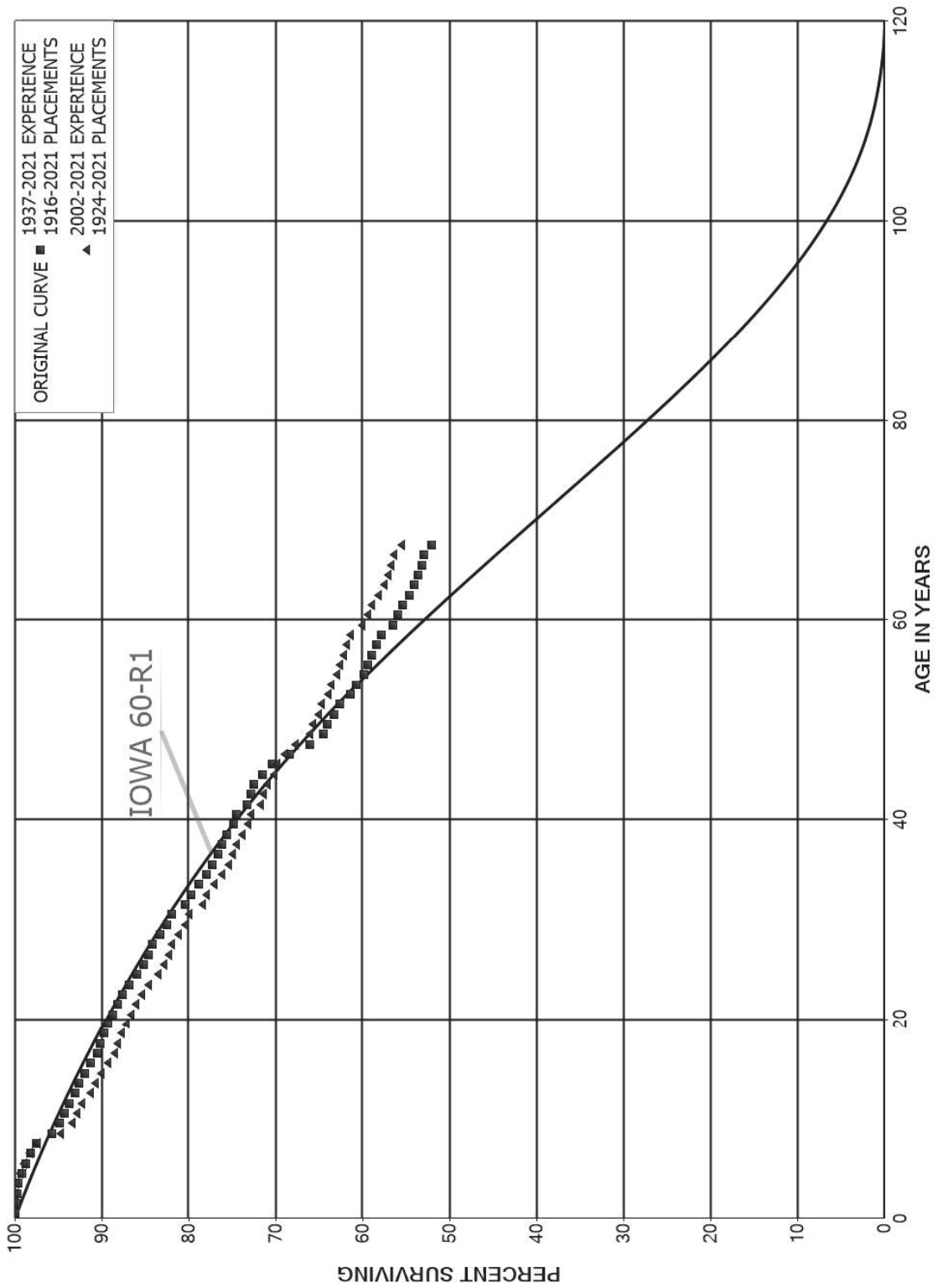
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,039,296	1	0.0000	1.0000	86.86	
80.5	1,039,294		0.0000	1.0000	86.86	
81.5	1,033,482	4,404	0.0043	0.9957	86.86	
82.5	996,239		0.0000	1.0000	86.49	
83.5	996,239	30,030	0.0301	0.9699	86.49	
84.5	966,209		0.0000	1.0000	83.89	
85.5	18,540		0.0000	1.0000	83.89	
86.5	18,540		0.0000	1.0000	83.89	
87.5	18,540		0.0000	1.0000	83.89	
88.5	18,540		0.0000	1.0000	83.89	
89.5	14,443		0.0000	1.0000	83.89	
90.5	14,443	5,304	0.3672	0.6328	83.89	
91.5	6,349		0.0000	1.0000	53.08	
92.5					53.08	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 355.00 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	539,798,113	340,176	0.0006	0.9994	100.00
0.5	518,048,065	472,390	0.0009	0.9991	99.94
1.5	486,787,585	626,826	0.0013	0.9987	99.85
2.5	468,876,782	613,476	0.0013	0.9987	99.72
3.5	230,804,150	916,456	0.0040	0.9960	99.59
4.5	217,869,048	1,005,920	0.0046	0.9954	99.19
5.5	200,224,190	1,148,546	0.0057	0.9943	98.73
6.5	182,001,099	1,312,666	0.0072	0.9928	98.17
7.5	168,104,285	3,019,806	0.0180	0.9820	97.46
8.5	153,632,170	1,419,434	0.0092	0.9908	95.71
9.5	146,892,855	839,309	0.0057	0.9943	94.82
10.5	140,586,278	805,402	0.0057	0.9943	94.28
11.5	132,723,261	962,642	0.0073	0.9927	93.74
12.5	128,205,303	665,967	0.0052	0.9948	93.06
13.5	115,647,523	772,233	0.0067	0.9933	92.58
14.5	106,982,162	724,650	0.0068	0.9932	91.96
15.5	104,035,483	959,409	0.0092	0.9908	91.34
16.5	100,881,977	369,892	0.0037	0.9963	90.50
17.5	98,063,746	455,159	0.0046	0.9954	90.16
18.5	96,258,602	543,007	0.0056	0.9944	89.75
19.5	94,085,503	572,872	0.0061	0.9939	89.24
20.5	80,429,785	509,742	0.0063	0.9937	88.70
21.5	70,405,682	454,021	0.0064	0.9936	88.13
22.5	67,123,425	553,084	0.0082	0.9918	87.56
23.5	63,784,818	695,893	0.0109	0.9891	86.84
24.5	60,779,645	498,115	0.0082	0.9918	85.90
25.5	59,132,165	436,231	0.0074	0.9926	85.19
26.5	56,773,359	241,325	0.0043	0.9957	84.56
27.5	55,259,702	587,396	0.0106	0.9894	84.20
28.5	51,452,380	470,629	0.0091	0.9909	83.31
29.5	48,386,925	374,920	0.0077	0.9923	82.55
30.5	42,038,681	774,901	0.0184	0.9816	81.91
31.5	39,996,981	342,717	0.0086	0.9914	80.40
32.5	38,716,328	404,324	0.0104	0.9896	79.71
33.5	36,348,792	424,561	0.0117	0.9883	78.88
34.5	35,204,154	325,015	0.0092	0.9908	77.95
35.5	31,332,680	241,242	0.0077	0.9923	77.24
36.5	29,563,437	162,675	0.0055	0.9945	76.64
37.5	26,985,768	231,607	0.0086	0.9914	76.22
38.5	25,059,175	224,631	0.0090	0.9910	75.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,554,277	122,194	0.0054	0.9946	74.89
40.5	21,265,159	342,574	0.0161	0.9839	74.48
41.5	18,792,239	102,989	0.0055	0.9945	73.28
42.5	17,185,010	88,167	0.0051	0.9949	72.88
43.5	15,868,555	209,198	0.0132	0.9868	72.51
44.5	13,708,257	216,596	0.0158	0.9842	71.55
45.5	12,342,891	353,345	0.0286	0.9714	70.42
46.5	9,950,588	336,981	0.0339	0.9661	68.40
47.5	7,263,915	176,550	0.0243	0.9757	66.09
48.5	6,725,788	46,592	0.0069	0.9931	64.48
49.5	6,306,040	77,938	0.0124	0.9876	64.03
50.5	4,759,528	49,211	0.0103	0.9897	63.24
51.5	4,371,486	80,122	0.0183	0.9817	62.59
52.5	4,052,743	44,100	0.0109	0.9891	61.44
53.5	3,700,347	57,479	0.0155	0.9845	60.77
54.5	3,460,386	23,813	0.0069	0.9931	59.83
55.5	3,328,569	26,720	0.0080	0.9920	59.42
56.5	3,134,216	30,189	0.0096	0.9904	58.94
57.5	3,058,449	26,604	0.0087	0.9913	58.37
58.5	2,717,841	61,812	0.0227	0.9773	57.87
59.5	2,532,598	29,252	0.0116	0.9884	56.55
60.5	2,306,042	18,499	0.0080	0.9920	55.90
61.5	2,058,202	31,836	0.0155	0.9845	55.45
62.5	1,813,405	17,557	0.0097	0.9903	54.59
63.5	1,559,284	13,846	0.0089	0.9911	54.06
64.5	1,195,030	8,347	0.0070	0.9930	53.58
65.5	973,726	5,207	0.0053	0.9947	53.21
66.5	723,665	11,170	0.0154	0.9846	52.92
67.5	480,190	3,572	0.0074	0.9926	52.11
68.5	392,328	3,069	0.0078	0.9922	51.72
69.5	233,599	335	0.0014	0.9986	51.31
70.5	212,958	930	0.0044	0.9956	51.24
71.5	149,893	700	0.0047	0.9953	51.02
72.5	111,099	304	0.0027	0.9973	50.78
73.5	68,342	22	0.0003	0.9997	50.64
74.5	48,497	399	0.0082	0.9918	50.62
75.5	47,346	60	0.0013	0.9987	50.21
76.5	45,047	5,485	0.1218	0.8782	50.14
77.5	35,953	20	0.0005	0.9995	44.04
78.5	35,236	105	0.0030	0.9970	44.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,466		0.0000	1.0000	43.88
80.5	35,161		0.0000	1.0000	43.88
81.5	34,759		0.0000	1.0000	43.88
82.5	33,585		0.0000	1.0000	43.88
83.5	32,560		0.0000	1.0000	43.88
84.5	31,378	52	0.0017	0.9983	43.88
85.5	15,123	46	0.0030	0.9970	43.81
86.5	14,945		0.0000	1.0000	43.68
87.5	14,827		0.0000	1.0000	43.68
88.5	14,827		0.0000	1.0000	43.68
89.5	14,783		0.0000	1.0000	43.68
90.5	13,570	1,294	0.0953	0.9047	43.68
91.5	7,247		0.0000	1.0000	39.51
92.5	1,051		0.0000	1.0000	39.51
93.5	59		0.0000	1.0000	39.51
94.5	59		0.0000	1.0000	39.51
95.5					39.51

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	428,717,119	81,492	0.0002	0.9998	100.00
0.5	421,654,372	225,888	0.0005	0.9995	99.98
1.5	403,140,473	430,201	0.0011	0.9989	99.93
2.5	388,545,139	396,078	0.0010	0.9990	99.82
3.5	153,770,073	637,585	0.0041	0.9959	99.72
4.5	143,423,658	668,462	0.0047	0.9953	99.31
5.5	127,996,067	878,168	0.0069	0.9931	98.84
6.5	112,440,870	1,003,919	0.0089	0.9911	98.16
7.5	100,516,125	2,799,436	0.0279	0.9721	97.29
8.5	89,070,159	1,194,137	0.0134	0.9866	94.58
9.5	85,874,795	552,421	0.0064	0.9936	93.31
10.5	86,965,587	548,938	0.0063	0.9937	92.71
11.5	80,544,629	822,986	0.0102	0.9898	92.13
12.5	76,991,734	455,924	0.0059	0.9941	91.18
13.5	66,481,234	532,667	0.0080	0.9920	90.64
14.5	59,151,283	511,595	0.0086	0.9914	89.92
15.5	60,727,007	538,853	0.0089	0.9911	89.14
16.5	60,343,656	211,365	0.0035	0.9965	88.35
17.5	60,933,274	297,125	0.0049	0.9951	88.04
18.5	61,350,515	414,821	0.0068	0.9932	87.61
19.5	62,037,349	353,566	0.0057	0.9943	87.02
20.5	50,078,148	365,477	0.0073	0.9927	86.52
21.5	43,611,041	302,398	0.0069	0.9931	85.89
22.5	43,064,459	384,424	0.0089	0.9911	85.29
23.5	41,200,710	561,933	0.0136	0.9864	84.53
24.5	41,193,469	346,547	0.0084	0.9916	83.38
25.5	41,311,245	260,246	0.0063	0.9937	82.68
26.5	42,041,010	137,264	0.0033	0.9967	82.16
27.5	43,113,926	446,563	0.0104	0.9896	81.89
28.5	39,947,594	374,015	0.0094	0.9906	81.04
29.5	37,664,406	212,618	0.0056	0.9944	80.28
30.5	33,552,815	627,220	0.0187	0.9813	79.83
31.5	31,971,719	219,929	0.0069	0.9931	78.34
32.5	31,134,207	336,427	0.0108	0.9892	77.80
33.5	29,293,020	340,250	0.0116	0.9884	76.96
34.5	28,589,571	272,308	0.0095	0.9905	76.06
35.5	24,942,058	183,775	0.0074	0.9926	75.34
36.5	23,686,485	115,638	0.0049	0.9951	74.78
37.5	21,379,842	186,899	0.0087	0.9913	74.42
38.5	20,009,778	183,857	0.0092	0.9908	73.77

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,856,195	100,991	0.0057	0.9943	73.09
40.5	16,910,740	249,137	0.0147	0.9853	72.68
41.5	14,847,719	76,176	0.0051	0.9949	71.61
42.5	13,608,566	74,188	0.0055	0.9945	71.24
43.5	12,658,868	136,630	0.0108	0.9892	70.85
44.5	11,183,955	63,999	0.0057	0.9943	70.09
45.5	10,379,167	131,039	0.0126	0.9874	69.69
46.5	8,643,076	144,727	0.0167	0.9833	68.81
47.5	6,402,438	156,036	0.0244	0.9756	67.65
48.5	5,984,287	37,818	0.0063	0.9937	66.00
49.5	5,780,168	51,535	0.0089	0.9911	65.59
50.5	4,286,231	23,497	0.0055	0.9945	65.00
51.5	4,011,365	53,527	0.0133	0.9867	64.65
52.5	3,770,804	19,697	0.0052	0.9948	63.78
53.5	3,486,973	33,204	0.0095	0.9905	63.45
54.5	3,294,164	18,691	0.0057	0.9943	62.85
55.5	3,171,132	21,454	0.0068	0.9932	62.49
56.5	2,986,317	17,021	0.0057	0.9943	62.07
57.5	2,974,241	19,307	0.0065	0.9935	61.71
58.5	2,646,567	60,725	0.0229	0.9771	61.31
59.5	2,467,073	27,776	0.0113	0.9887	59.91
60.5	2,244,288	15,585	0.0069	0.9931	59.23
61.5	2,001,825	27,532	0.0138	0.9862	58.82
62.5	1,761,869	17,258	0.0098	0.9902	58.01
63.5	1,509,107	12,771	0.0085	0.9915	57.44
64.5	1,146,937	7,891	0.0069	0.9931	56.96
65.5	943,302	5,083	0.0054	0.9946	56.56
66.5	695,244	10,845	0.0156	0.9844	56.26
67.5	453,475	3,290	0.0073	0.9927	55.38
68.5	366,014	3,069	0.0084	0.9916	54.98
69.5	207,506	271	0.0013	0.9987	54.52
70.5	191,877	930	0.0048	0.9952	54.45
71.5	133,800	700	0.0052	0.9948	54.18
72.5	102,229	304	0.0030	0.9970	53.90
73.5	60,580	22	0.0004	0.9996	53.74
74.5	40,759	399	0.0098	0.9902	53.72
75.5	40,600	60	0.0015	0.9985	53.20
76.5	38,976		0.0000	1.0000	53.12
77.5	35,910		0.0000	1.0000	53.12
78.5	35,212	105	0.0030	0.9970	53.12

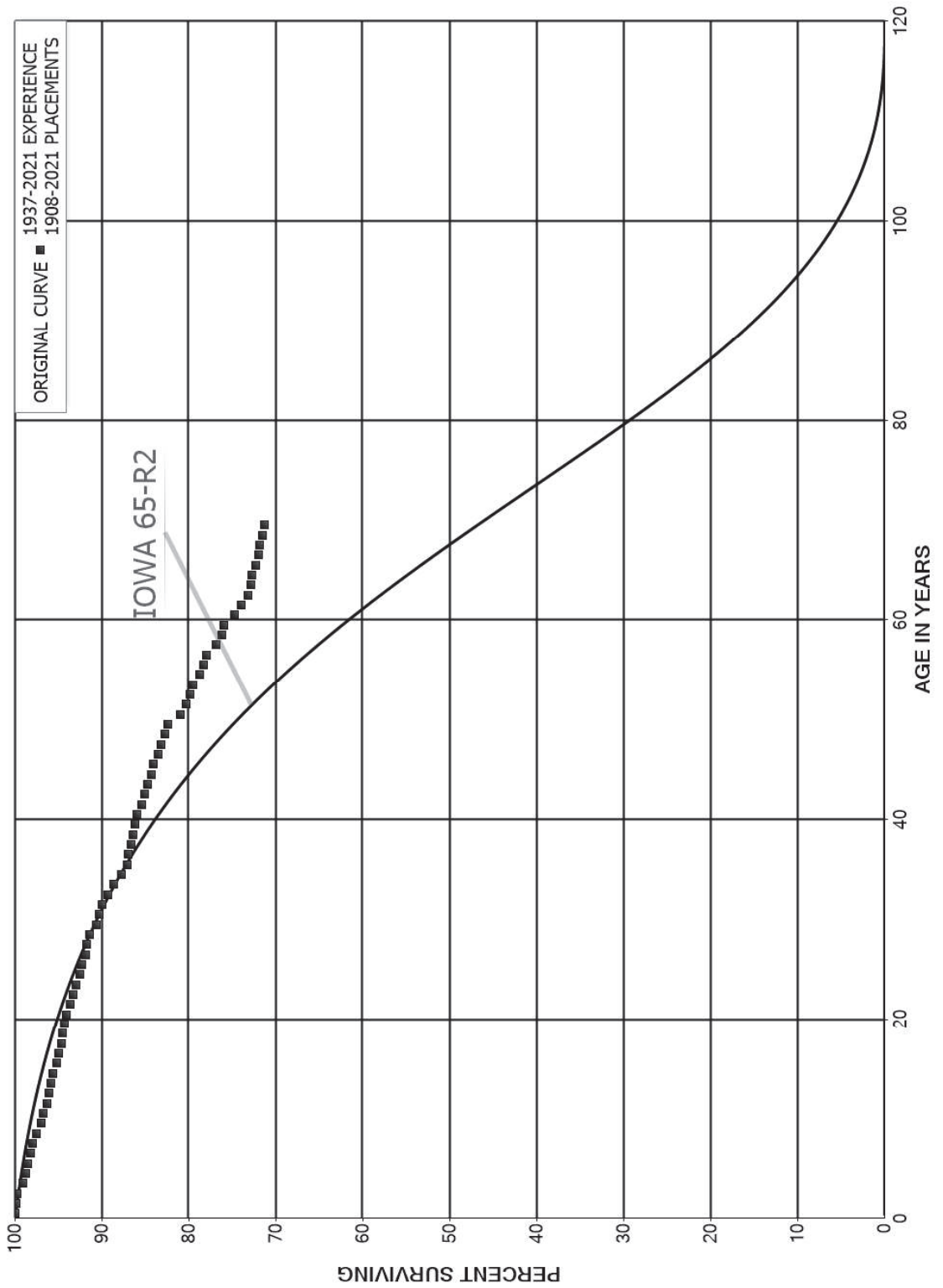
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	35,443		0.0000	1.0000	52.96
80.5	35,138		0.0000	1.0000	52.96
81.5	34,736		0.0000	1.0000	52.96
82.5	33,562		0.0000	1.0000	52.96
83.5	32,537		0.0000	1.0000	52.96
84.5	31,355	29	0.0009	0.9991	52.96
85.5	15,123	46	0.0030	0.9970	52.91
86.5	14,945		0.0000	1.0000	52.75
87.5	14,827		0.0000	1.0000	52.75
88.5	14,827		0.0000	1.0000	52.75
89.5	14,783		0.0000	1.0000	52.75
90.5	13,570	1,294	0.0953	0.9047	52.75
91.5	7,247		0.0000	1.0000	47.72
92.5	1,051		0.0000	1.0000	47.72
93.5	59		0.0000	1.0000	47.72
94.5	59		0.0000	1.0000	47.72
95.5					47.72

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	325,052,813	225,360	0.0007	0.9993	100.00
0.5	309,007,761	285,142	0.0009	0.9991	99.93
1.5	278,236,923	379,951	0.0014	0.9986	99.84
2.5	267,030,102	1,662,416	0.0062	0.9938	99.70
3.5	185,234,175	584,699	0.0032	0.9968	99.08
4.5	175,164,882	374,661	0.0021	0.9979	98.77
5.5	167,719,599	645,431	0.0038	0.9962	98.56
6.5	161,382,358	431,410	0.0027	0.9973	98.18
7.5	154,567,085	641,255	0.0041	0.9959	97.92
8.5	149,046,548	896,658	0.0060	0.9940	97.51
9.5	144,776,817	346,399	0.0024	0.9976	96.92
10.5	142,905,672	522,429	0.0037	0.9963	96.69
11.5	139,193,356	453,583	0.0033	0.9967	96.34
12.5	138,215,880	255,448	0.0018	0.9982	96.02
13.5	131,201,084	386,113	0.0029	0.9971	95.85
14.5	129,577,001	590,274	0.0046	0.9954	95.56
15.5	128,868,508	303,418	0.0024	0.9976	95.13
16.5	127,058,181	399,902	0.0031	0.9969	94.90
17.5	125,281,421	158,692	0.0013	0.9987	94.61
18.5	123,767,714	270,466	0.0022	0.9978	94.49
19.5	122,763,058	278,414	0.0023	0.9977	94.28
20.5	114,733,908	527,518	0.0046	0.9954	94.07
21.5	110,271,277	357,964	0.0032	0.9968	93.63
22.5	108,609,525	450,358	0.0041	0.9959	93.33
23.5	107,028,352	499,911	0.0047	0.9953	92.94
24.5	105,765,221	313,304	0.0030	0.9970	92.51
25.5	104,562,058	417,476	0.0040	0.9960	92.23
26.5	103,323,447	193,243	0.0019	0.9981	91.87
27.5	102,213,456	302,413	0.0030	0.9970	91.69
28.5	99,369,465	840,989	0.0085	0.9915	91.42
29.5	95,284,832	400,246	0.0042	0.9958	90.65
30.5	92,010,538	385,475	0.0042	0.9958	90.27
31.5	87,180,829	549,526	0.0063	0.9937	89.89
32.5	85,712,514	723,901	0.0084	0.9916	89.32
33.5	83,436,011	751,889	0.0090	0.9910	88.57
34.5	81,374,394	649,741	0.0080	0.9920	87.77
35.5	78,498,099	140,459	0.0018	0.9982	87.07
36.5	75,420,277	235,055	0.0031	0.9969	86.91
37.5	72,229,849	208,567	0.0029	0.9971	86.64
38.5	66,342,626	197,180	0.0030	0.9970	86.39

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,258,318	177,075	0.0028	0.9972	86.14
40.5	58,224,621	366,660	0.0063	0.9937	85.89
41.5	55,208,423	170,311	0.0031	0.9969	85.35
42.5	46,230,883	174,304	0.0038	0.9962	85.09
43.5	40,754,883	228,014	0.0056	0.9944	84.77
44.5	31,812,522	106,144	0.0033	0.9967	84.29
45.5	28,264,283	168,759	0.0060	0.9940	84.01
46.5	25,642,289	95,073	0.0037	0.9963	83.51
47.5	21,857,991	125,185	0.0057	0.9943	83.20
48.5	20,955,597	74,682	0.0036	0.9964	82.72
49.5	20,080,268	351,778	0.0175	0.9825	82.43
50.5	16,752,784	146,280	0.0087	0.9913	80.98
51.5	15,464,852	93,182	0.0060	0.9940	80.28
52.5	14,673,604	50,796	0.0035	0.9965	79.79
53.5	12,481,685	116,159	0.0093	0.9907	79.52
54.5	11,163,607	66,159	0.0059	0.9941	78.78
55.5	10,874,853	46,930	0.0043	0.9957	78.31
56.5	10,230,557	154,716	0.0151	0.9849	77.97
57.5	9,563,564	77,907	0.0081	0.9919	76.79
58.5	8,547,001	27,249	0.0032	0.9968	76.17
59.5	8,145,669	122,964	0.0151	0.9849	75.93
60.5	7,552,486	78,009	0.0103	0.9897	74.78
61.5	7,096,263	80,617	0.0114	0.9886	74.01
62.5	6,748,249	31,811	0.0047	0.9953	73.17
63.5	6,429,875	5,703	0.0009	0.9991	72.82
64.5	5,210,904	30,094	0.0058	0.9942	72.76
65.5	4,639,694	20,963	0.0045	0.9955	72.34
66.5	4,148,037	7,119	0.0017	0.9983	72.01
67.5	3,706,564	17,574	0.0047	0.9953	71.89
68.5	3,113,287	10,762	0.0035	0.9965	71.54
69.5	2,349,436	3,692	0.0016	0.9984	71.30
70.5	2,217,075	177	0.0001	0.9999	71.19
71.5	2,004,210	3,524	0.0018	0.9982	71.18
72.5	1,955,956	341	0.0002	0.9998	71.05
73.5	1,942,941	187	0.0001	0.9999	71.04
74.5	1,884,730	1,050	0.0006	0.9994	71.04
75.5	1,877,454	3,396	0.0018	0.9982	71.00
76.5	1,860,537	976	0.0005	0.9995	70.87
77.5	1,834,204	2,732	0.0015	0.9985	70.83
78.5	1,808,435	9,877	0.0055	0.9945	70.72

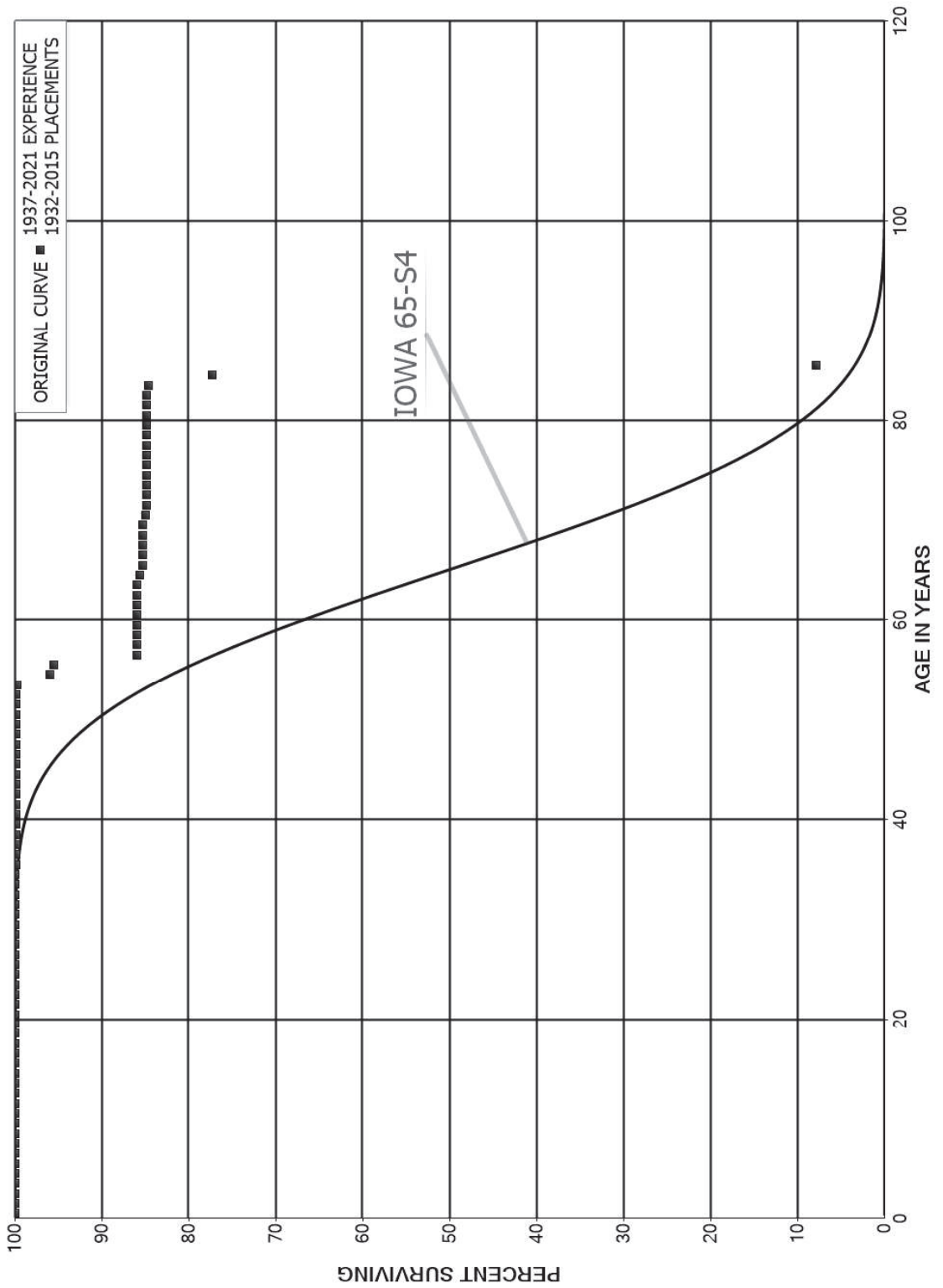
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,766,758	3,120	0.0018	0.9982	70.34	
80.5	1,720,133	3,013	0.0018	0.9982	70.21	
81.5	1,661,802	8,919	0.0054	0.9946	70.09	
82.5	1,612,030	1,910	0.0012	0.9988	69.72	
83.5	1,618,666	7,092	0.0044	0.9956	69.63	
84.5	1,591,806	1,648	0.0010	0.9990	69.33	
85.5	838,728	872	0.0010	0.9990	69.26	
86.5	832,026	7,566	0.0091	0.9909	69.18	
87.5	824,461	382	0.0005	0.9995	68.55	
88.5	823,112	8,670	0.0105	0.9895	68.52	
89.5	807,628	2,777	0.0034	0.9966	67.80	
90.5	752,927	34,975	0.0465	0.9535	67.57	
91.5	578,476	9,643	0.0167	0.9833	64.43	
92.5	280,122	2,989	0.0107	0.9893	63.36	
93.5	250,942	661	0.0026	0.9974	62.68	
94.5	249,644	1,321	0.0053	0.9947	62.51	
95.5	221,997		0.0000	1.0000	62.18	
96.5	200,173	5,236	0.0262	0.9738	62.18	
97.5	84,437		0.0000	1.0000	60.56	
98.5	28,621		0.0000	1.0000	60.56	
99.5	24,653		0.0000	1.0000	60.56	
100.5	24,615		0.0000	1.0000	60.56	
101.5	11,440		0.0000	1.0000	60.56	
102.5	11,440		0.0000	1.0000	60.56	
103.5	11,440		0.0000	1.0000	60.56	
104.5	10,747		0.0000	1.0000	60.56	
105.5	10,747		0.0000	1.0000	60.56	
106.5	10,747		0.0000	1.0000	60.56	
107.5	10,747		0.0000	1.0000	60.56	
108.5	10,747		0.0000	1.0000	60.56	
109.5					60.56	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 357.00 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2015			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	263,729		0.0000	1.0000	100.00
0.5	263,729		0.0000	1.0000	100.00
1.5	257,384	3	0.0000	1.0000	100.00
2.5	257,381	1	0.0000	1.0000	100.00
3.5	269,892	7	0.0000	1.0000	100.00
4.5	808,463	2	0.0000	1.0000	100.00
5.5	808,461		0.0000	1.0000	100.00
6.5	803,946	1	0.0000	1.0000	100.00
7.5	803,945		0.0000	1.0000	100.00
8.5	789,359	3	0.0000	1.0000	100.00
9.5	789,356		0.0000	1.0000	100.00
10.5	789,356		0.0000	1.0000	100.00
11.5	789,356		0.0000	1.0000	100.00
12.5	789,356		0.0000	1.0000	100.00
13.5	789,356		0.0000	1.0000	100.00
14.5	789,356		0.0000	1.0000	100.00
15.5	789,356		0.0000	1.0000	100.00
16.5	789,356		0.0000	1.0000	100.00
17.5	759,935	15	0.0000	1.0000	100.00
18.5	759,920		0.0000	1.0000	99.99
19.5	759,920	36	0.0000	1.0000	99.99
20.5	759,884		0.0000	1.0000	99.99
21.5	759,884		0.0000	1.0000	99.99
22.5	759,884		0.0000	1.0000	99.99
23.5	759,884	5	0.0000	1.0000	99.99
24.5	759,879		0.0000	1.0000	99.99
25.5	759,879	12	0.0000	1.0000	99.99
26.5	678,100		0.0000	1.0000	99.99
27.5	678,100		0.0000	1.0000	99.99
28.5	678,100		0.0000	1.0000	99.99
29.5	678,100	341	0.0005	0.9995	99.99
30.5	677,758		0.0000	1.0000	99.94
31.5	677,758	15	0.0000	1.0000	99.94
32.5	677,743	116	0.0002	0.9998	99.93
33.5	678,594	17	0.0000	1.0000	99.92
34.5	678,577	271	0.0004	0.9996	99.91
35.5	678,306	39	0.0001	0.9999	99.87
36.5	675,585		0.0000	1.0000	99.87
37.5	675,585	67	0.0001	0.9999	99.87
38.5	1,270,652	20	0.0000	1.0000	99.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2015			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,238,398	160	0.0001	0.9999	99.86	
40.5	1,230,466	44	0.0000	1.0000	99.84	
41.5	635,289	19	0.0000	1.0000	99.84	
42.5	631,061	31	0.0000	1.0000	99.84	
43.5	628,945		0.0000	1.0000	99.83	
44.5	628,945	75	0.0001	0.9999	99.83	
45.5	628,870		0.0000	1.0000	99.82	
46.5	628,870		0.0000	1.0000	99.82	
47.5	628,870	12	0.0000	1.0000	99.82	
48.5	628,858		0.0000	1.0000	99.82	
49.5	628,858	35	0.0001	0.9999	99.82	
50.5	628,823	66	0.0001	0.9999	99.81	
51.5	628,757		0.0000	1.0000	99.80	
52.5	628,757	481	0.0008	0.9992	99.80	
53.5	617,053	23,552	0.0382	0.9618	99.73	
54.5	593,501	2,768	0.0047	0.9953	95.92	
55.5	590,733	58,852	0.0996	0.9004	95.47	
56.5	531,881		0.0000	1.0000	85.96	
57.5	531,881		0.0000	1.0000	85.96	
58.5	531,881		0.0000	1.0000	85.96	
59.5	531,881		0.0000	1.0000	85.96	
60.5	531,881		0.0000	1.0000	85.96	
61.5	531,881		0.0000	1.0000	85.96	
62.5	531,881		0.0000	1.0000	85.96	
63.5	531,881	1,857	0.0035	0.9965	85.96	
64.5	530,024	2,355	0.0044	0.9956	85.66	
65.5	527,668		0.0000	1.0000	85.28	
66.5	527,668		0.0000	1.0000	85.28	
67.5	527,668		0.0000	1.0000	85.28	
68.5	509,214		0.0000	1.0000	85.28	
69.5	509,214	1,755	0.0034	0.9966	85.28	
70.5	507,076	701	0.0014	0.9986	84.99	
71.5	506,375		0.0000	1.0000	84.87	
72.5	506,375		0.0000	1.0000	84.87	
73.5	499,732		0.0000	1.0000	84.87	
74.5	499,732		0.0000	1.0000	84.87	
75.5	499,732		0.0000	1.0000	84.87	
76.5	127,941		0.0000	1.0000	84.87	
77.5	127,941	74	0.0006	0.9994	84.87	
78.5	127,868		0.0000	1.0000	84.82	

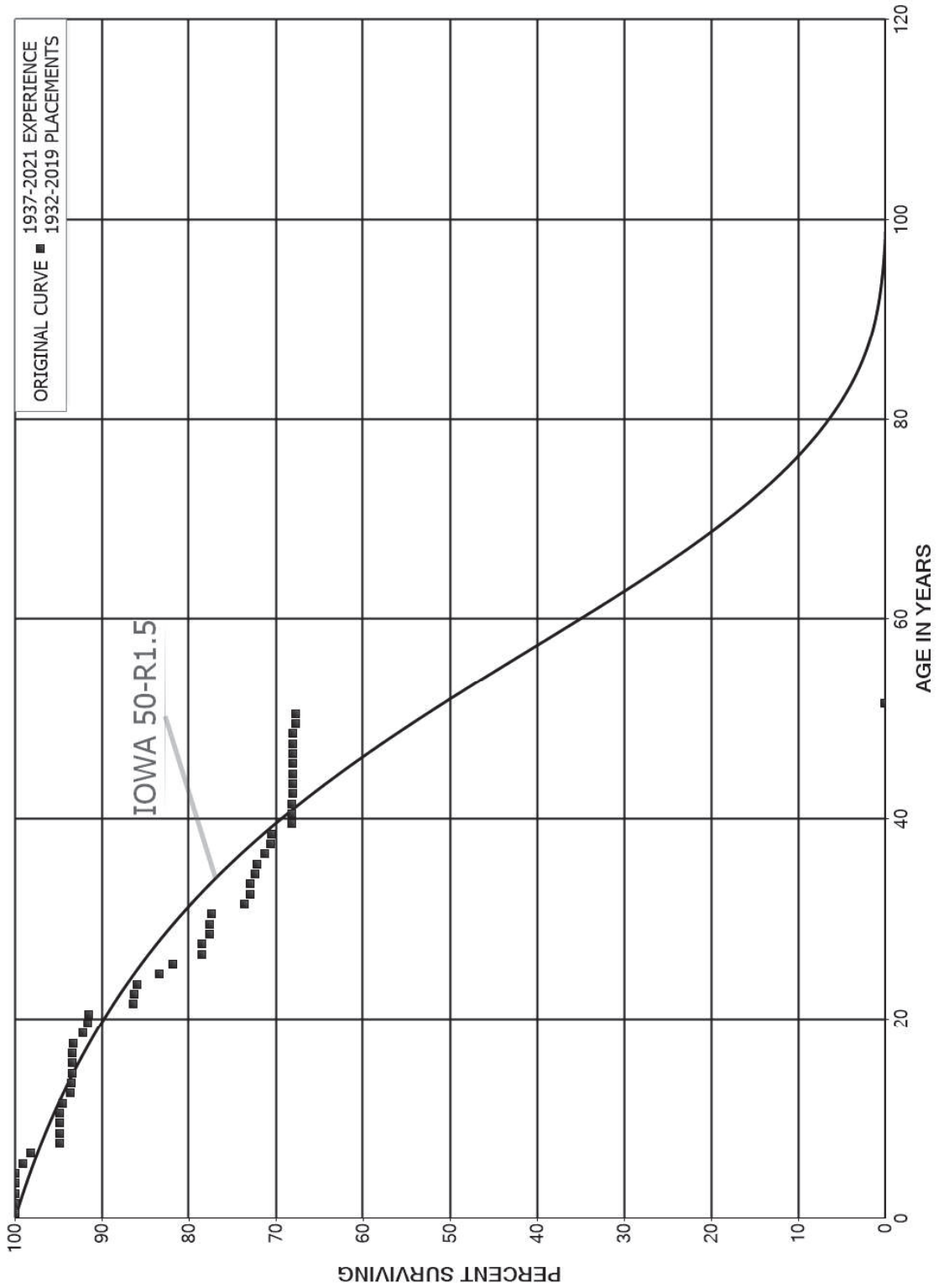
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2015			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	127,868		0.0000	1.0000	84.82
80.5	127,868		0.0000	1.0000	84.82
81.5	127,868		0.0000	1.0000	84.82
82.5	127,868	254	0.0020	0.9980	84.82
83.5	127,613	11,027	0.0864	0.9136	84.65
84.5	116,587	104,856	0.8994	0.1006	77.34
85.5	11,731		0.0000	1.0000	7.78
86.5	11,731		0.0000	1.0000	7.78
87.5	11,731		0.0000	1.0000	7.78
88.5	11,731		0.0000	1.0000	7.78
89.5					7.78

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2019			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	3,955,240	154	0.0000	1.0000	100.00	
0.5	3,955,086	128	0.0000	1.0000	100.00	
1.5	4,104,927	910	0.0002	0.9998	99.99	
2.5	4,015,385		0.0000	1.0000	99.97	
3.5	4,089,102		0.0000	1.0000	99.97	
4.5	4,539,155	38,676	0.0085	0.9915	99.97	
5.5	4,232,868	41,280	0.0098	0.9902	99.12	
6.5	3,997,020	134,758	0.0337	0.9663	98.15	
7.5	3,468,432	7	0.0000	1.0000	94.84	
8.5	2,717,666		0.0000	1.0000	94.84	
9.5	2,534,018		0.0000	1.0000	94.84	
10.5	1,824,987	6,890	0.0038	0.9962	94.84	
11.5	1,818,097	17,229	0.0095	0.9905	94.48	
12.5	1,799,549	2,446	0.0014	0.9986	93.59	
13.5	1,871,000	694	0.0004	0.9996	93.46	
14.5	1,411,708	547	0.0004	0.9996	93.43	
15.5	1,413,573		0.0000	1.0000	93.39	
16.5	1,326,485	778	0.0006	0.9994	93.39	
17.5	1,325,707	16,949	0.0128	0.9872	93.34	
18.5	1,308,758	7,454	0.0057	0.9943	92.14	
19.5	1,301,304	2,224	0.0017	0.9983	91.62	
20.5	1,299,080	72,030	0.0554	0.9446	91.46	
21.5	1,227,050	1,763	0.0014	0.9986	86.39	
22.5	1,225,102	5,027	0.0041	0.9959	86.27	
23.5	1,213,760	36,140	0.0298	0.9702	85.91	
24.5	1,177,620	21,498	0.0183	0.9817	83.35	
25.5	1,154,970	46,529	0.0403	0.9597	81.83	
26.5	981,585	1	0.0000	1.0000	78.54	
27.5	952,912	11,720	0.0123	0.9877	78.54	
28.5	938,781		0.0000	1.0000	77.57	
29.5	938,781	2,685	0.0029	0.9971	77.57	
30.5	936,096	45,702	0.0488	0.9512	77.35	
31.5	887,816	7,732	0.0087	0.9913	73.57	
32.5	880,084		0.0000	1.0000	72.93	
33.5	878,456	6,367	0.0072	0.9928	72.93	
34.5	861,478	2,652	0.0031	0.9969	72.40	
35.5	827,610	10,839	0.0131	0.9869	72.18	
36.5	797,850	6,620	0.0083	0.9917	71.23	
37.5	791,230	1,780	0.0022	0.9978	70.64	
38.5	789,450	26,320	0.0333	0.9667	70.48	

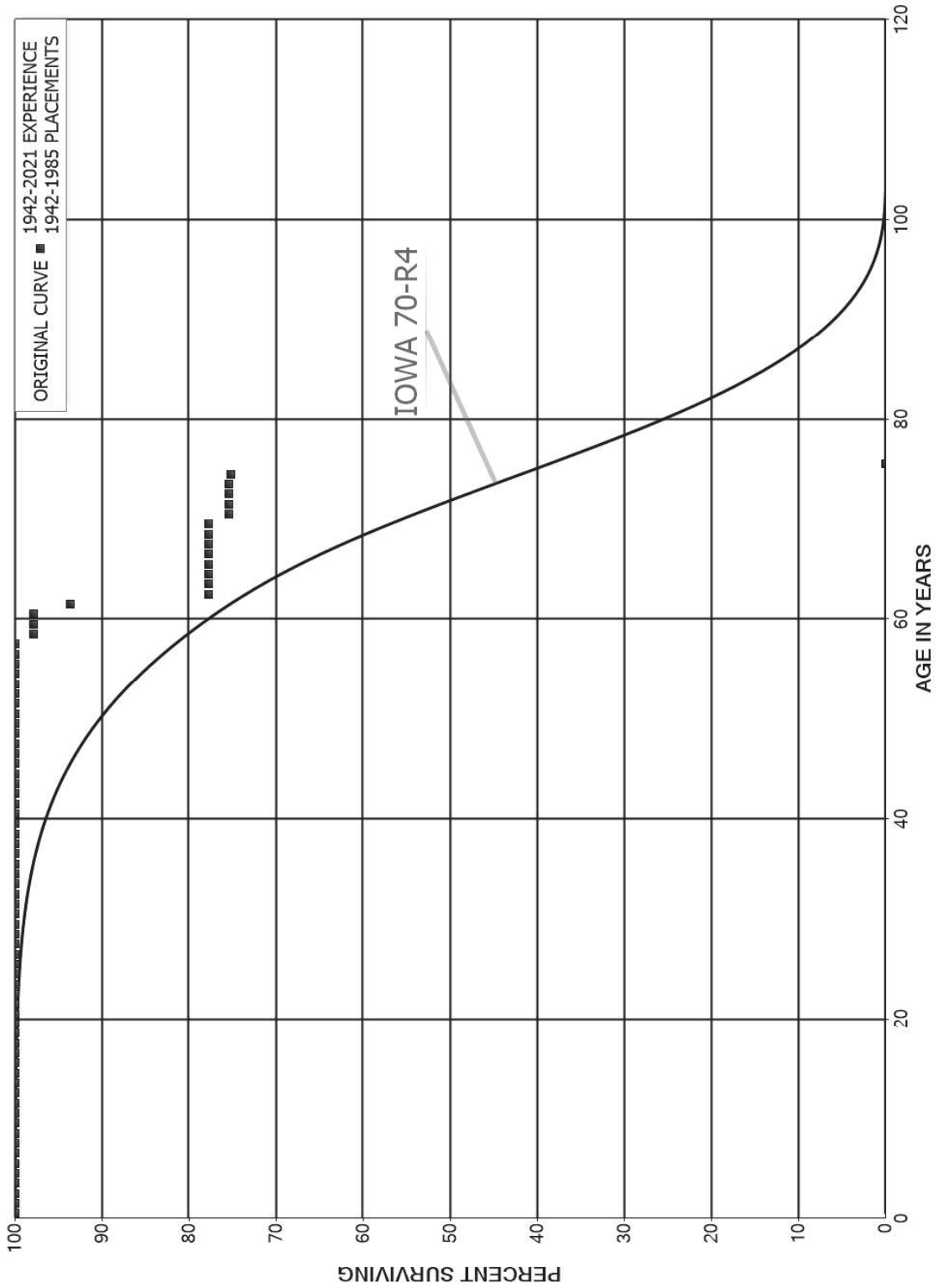
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	523,512		0.0000	1.0000	68.13
40.5	523,512		0.0000	1.0000	68.13
41.5	523,512	431	0.0008	0.9992	68.13
42.5	522,965	129	0.0002	0.9998	68.08
43.5	520,328		0.0000	1.0000	68.06
44.5	520,328		0.0000	1.0000	68.06
45.5	520,328	214	0.0004	0.9996	68.06
46.5	519,997		0.0000	1.0000	68.03
47.5	519,997		0.0000	1.0000	68.03
48.5	519,997	1,977	0.0038	0.9962	68.03
49.5	518,020	800	0.0015	0.9985	67.77
50.5	517,220	517,055	0.9997	0.0003	67.67
51.5	165		0.0000	1.0000	0.02
52.5	165		0.0000	1.0000	0.02
53.5	165	165	1.0000		0.02
54.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 359.00 ROADS AND TRAILS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1942-1985			EXPERIENCE BAND 1942-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,027		0.0000	1.0000	100.00
0.5	70,027		0.0000	1.0000	100.00
1.5	70,027		0.0000	1.0000	100.00
2.5	70,027		0.0000	1.0000	100.00
3.5	70,027		0.0000	1.0000	100.00
4.5	70,027		0.0000	1.0000	100.00
5.5	70,027		0.0000	1.0000	100.00
6.5	70,027		0.0000	1.0000	100.00
7.5	70,027		0.0000	1.0000	100.00
8.5	70,027		0.0000	1.0000	100.00
9.5	70,027		0.0000	1.0000	100.00
10.5	70,027		0.0000	1.0000	100.00
11.5	70,027		0.0000	1.0000	100.00
12.5	70,027		0.0000	1.0000	100.00
13.5	70,027		0.0000	1.0000	100.00
14.5	70,027		0.0000	1.0000	100.00
15.5	70,027		0.0000	1.0000	100.00
16.5	70,027		0.0000	1.0000	100.00
17.5	70,027		0.0000	1.0000	100.00
18.5	70,027		0.0000	1.0000	100.00
19.5	70,027		0.0000	1.0000	100.00
20.5	70,027		0.0000	1.0000	100.00
21.5	70,027		0.0000	1.0000	100.00
22.5	70,027		0.0000	1.0000	100.00
23.5	70,027		0.0000	1.0000	100.00
24.5	70,027		0.0000	1.0000	100.00
25.5	70,027		0.0000	1.0000	100.00
26.5	70,027		0.0000	1.0000	100.00
27.5	70,027		0.0000	1.0000	100.00
28.5	70,027		0.0000	1.0000	100.00
29.5	70,027		0.0000	1.0000	100.00
30.5	70,027		0.0000	1.0000	100.00
31.5	70,027		0.0000	1.0000	100.00
32.5	70,027		0.0000	1.0000	100.00
33.5	70,027		0.0000	1.0000	100.00
34.5	70,027		0.0000	1.0000	100.00
35.5	70,027		0.0000	1.0000	100.00
36.5	55,184		0.0000	1.0000	100.00
37.5	55,184		0.0000	1.0000	100.00
38.5	55,184		0.0000	1.0000	100.00

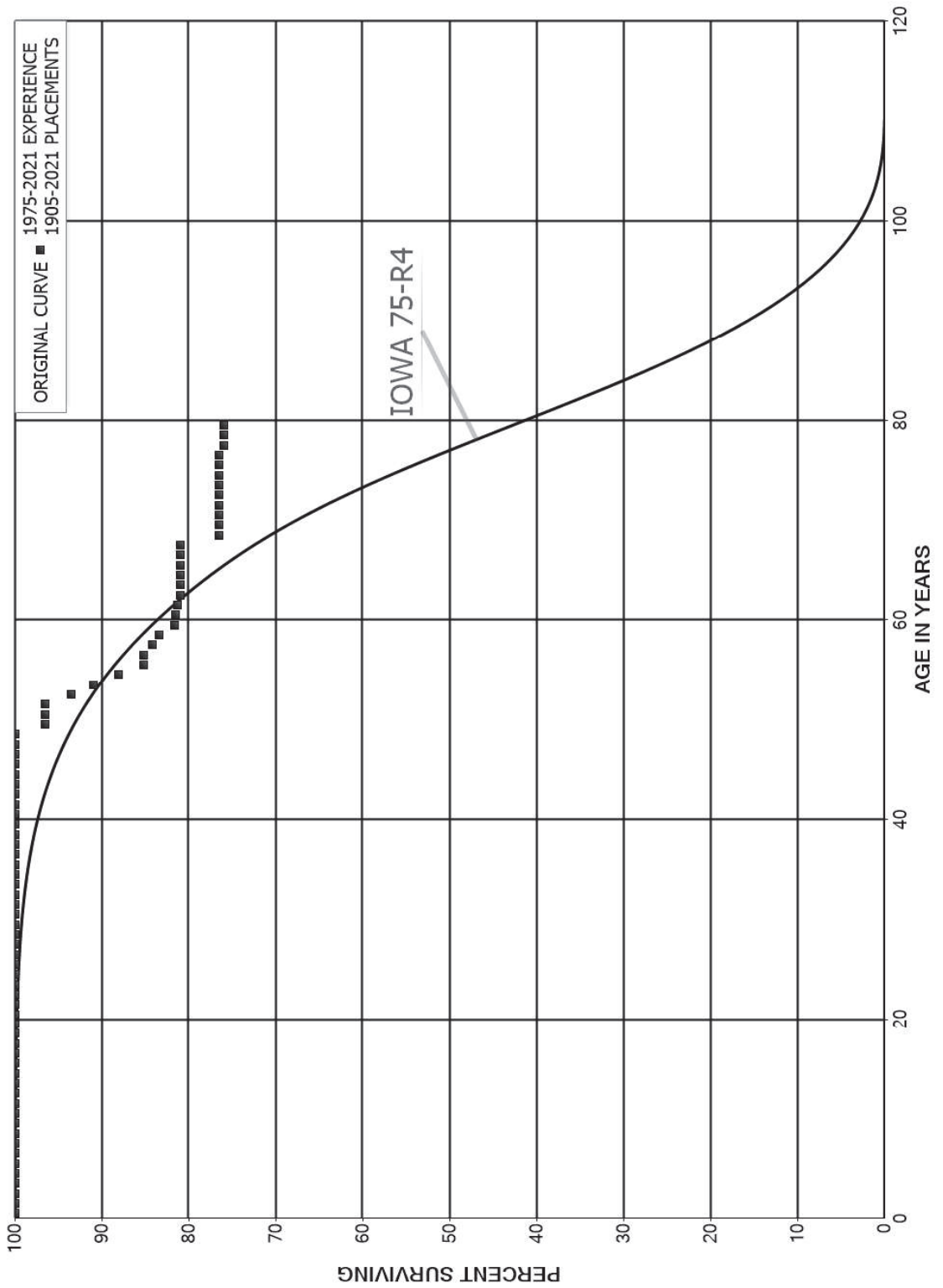
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1942-1985			EXPERIENCE BAND 1942-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,184		0.0000	1.0000	100.00
40.5	55,184		0.0000	1.0000	100.00
41.5	55,184		0.0000	1.0000	100.00
42.5	55,184		0.0000	1.0000	100.00
43.5	55,184		0.0000	1.0000	100.00
44.5	55,184		0.0000	1.0000	100.00
45.5	18,524		0.0000	1.0000	100.00
46.5	18,524		0.0000	1.0000	100.00
47.5	18,524		0.0000	1.0000	100.00
48.5	18,524		0.0000	1.0000	100.00
49.5	18,524		0.0000	1.0000	100.00
50.5	18,524		0.0000	1.0000	100.00
51.5	18,524		0.0000	1.0000	100.00
52.5	18,524		0.0000	1.0000	100.00
53.5	18,524		0.0000	1.0000	100.00
54.5	19,653		0.0000	1.0000	100.00
55.5	19,653		0.0000	1.0000	100.00
56.5	36,567		0.0000	1.0000	100.00
57.5	35,438	768	0.0217	0.9783	100.00
58.5	34,670		0.0000	1.0000	97.83
59.5	17,756		0.0000	1.0000	97.83
60.5	17,756	771	0.0434	0.9566	97.83
61.5	16,985	2,881	0.1696	0.8304	93.58
62.5	14,103		0.0000	1.0000	77.71
63.5	14,103		0.0000	1.0000	77.71
64.5	14,103		0.0000	1.0000	77.71
65.5	14,103		0.0000	1.0000	77.71
66.5	8,794		0.0000	1.0000	77.71
67.5	8,794		0.0000	1.0000	77.71
68.5	8,794		0.0000	1.0000	77.71
69.5	8,794	268	0.0304	0.9696	77.71
70.5	8,527		0.0000	1.0000	75.34
71.5	8,527		0.0000	1.0000	75.34
72.5	7,435		0.0000	1.0000	75.34
73.5	7,435	12	0.0015	0.9985	75.34
74.5	7,423	7,423	1.0000		75.23
75.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 360.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2021			EXPERIENCE BAND 1975-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	493,038		0.0000	1.0000	100.00
0.5	492,008		0.0000	1.0000	100.00
1.5	627,594		0.0000	1.0000	100.00
2.5	447,628		0.0000	1.0000	100.00
3.5	452,917		0.0000	1.0000	100.00
4.5	409,485		0.0000	1.0000	100.00
5.5	467,296		0.0000	1.0000	100.00
6.5	388,974		0.0000	1.0000	100.00
7.5	393,347		0.0000	1.0000	100.00
8.5	396,215		0.0000	1.0000	100.00
9.5	685,451		0.0000	1.0000	100.00
10.5	686,955		0.0000	1.0000	100.00
11.5	754,323		0.0000	1.0000	100.00
12.5	755,310		0.0000	1.0000	100.00
13.5	757,107		0.0000	1.0000	100.00
14.5	492,548		0.0000	1.0000	100.00
15.5	486,830	500	0.0010	0.9990	100.00
16.5	488,089		0.0000	1.0000	99.90
17.5	503,924		0.0000	1.0000	99.90
18.5	450,006		0.0000	1.0000	99.90
19.5	423,999		0.0000	1.0000	99.90
20.5	419,537		0.0000	1.0000	99.90
21.5	419,958		0.0000	1.0000	99.90
22.5	264,940		0.0000	1.0000	99.90
23.5	266,351		0.0000	1.0000	99.90
24.5	195,075		0.0000	1.0000	99.90
25.5	192,018	5	0.0000	1.0000	99.90
26.5	174,041		0.0000	1.0000	99.89
27.5	163,206		0.0000	1.0000	99.89
28.5	168,170		0.0000	1.0000	99.89
29.5	163,054		0.0000	1.0000	99.89
30.5	154,445		0.0000	1.0000	99.89
31.5	151,254		0.0000	1.0000	99.89
32.5	151,062		0.0000	1.0000	99.89
33.5	154,125		0.0000	1.0000	99.89
34.5	152,294		0.0000	1.0000	99.89
35.5	143,629		0.0000	1.0000	99.89
36.5	134,517		0.0000	1.0000	99.89
37.5	128,254		0.0000	1.0000	99.89
38.5	129,686		0.0000	1.0000	99.89

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021			EXPERIENCE BAND 1975-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	93,416		0.0000	1.0000	99.89
40.5	91,498		0.0000	1.0000	99.89
41.5	89,980		0.0000	1.0000	99.89
42.5	81,915		0.0000	1.0000	99.89
43.5	80,742		0.0000	1.0000	99.89
44.5	72,962		0.0000	1.0000	99.89
45.5	72,001		0.0000	1.0000	99.89
46.5	70,330		0.0000	1.0000	99.89
47.5	69,028		0.0000	1.0000	99.89
48.5	67,470	2,274	0.0337	0.9663	99.89
49.5	63,601		0.0000	1.0000	96.53
50.5	58,308		0.0000	1.0000	96.53
51.5	51,241	1,578	0.0308	0.9692	96.53
52.5	49,993	1,364	0.0273	0.9727	93.56
53.5	48,098	1,549	0.0322	0.9678	91.00
54.5	36,311	1,187	0.0327	0.9673	88.07
55.5	34,957		0.0000	1.0000	85.19
56.5	34,057	427	0.0125	0.9875	85.19
57.5	32,230	274	0.0085	0.9915	84.13
58.5	31,758	700	0.0220	0.9780	83.41
59.5	30,856	20	0.0006	0.9994	81.57
60.5	30,594	86	0.0028	0.9972	81.52
61.5	30,394	118	0.0039	0.9961	81.29
62.5	29,217		0.0000	1.0000	80.97
63.5	28,552		0.0000	1.0000	80.97
64.5	26,820		0.0000	1.0000	80.97
65.5	25,274		0.0000	1.0000	80.97
66.5	23,656		0.0000	1.0000	80.97
67.5	22,771	1,242	0.0545	0.9455	80.97
68.5	21,141		0.0000	1.0000	76.56
69.5	20,166		0.0000	1.0000	76.56
70.5	19,543		0.0000	1.0000	76.56
71.5	17,507		0.0000	1.0000	76.56
72.5	17,279		0.0000	1.0000	76.56
73.5	17,005		0.0000	1.0000	76.56
74.5	16,034		0.0000	1.0000	76.56
75.5	15,418		0.0000	1.0000	76.56
76.5	14,603	111	0.0076	0.9924	76.56
77.5	14,311	1	0.0001	0.9999	75.98
78.5	16,623		0.0000	1.0000	75.97

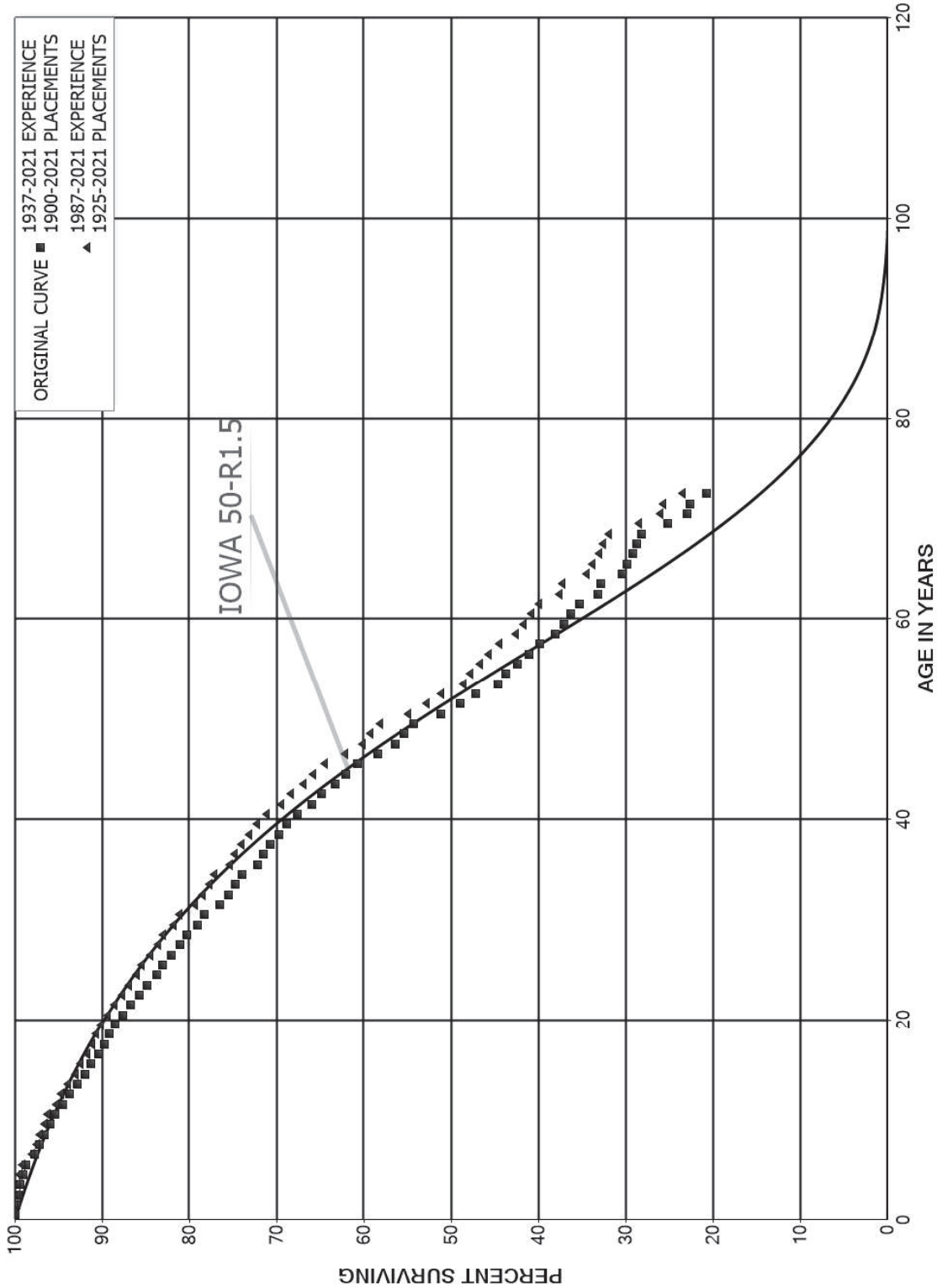
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021			EXPERIENCE BAND 1975-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,147		0.0000	1.0000	75.97
80.5	13,321		0.0000	1.0000	75.97
81.5	12,466		0.0000	1.0000	75.97
82.5	11,506		0.0000	1.0000	75.97
83.5	11,376		0.0000	1.0000	75.97
84.5	7,852		0.0000	1.0000	75.97
85.5	4,941		0.0000	1.0000	75.97
86.5	4,736		0.0000	1.0000	75.97
87.5	4,713		0.0000	1.0000	75.97
88.5	4,701		0.0000	1.0000	75.97
89.5	4,405		0.0000	1.0000	75.97
90.5	4,286		0.0000	1.0000	75.97
91.5	1,486		0.0000	1.0000	75.97
92.5	1,188		0.0000	1.0000	75.97
93.5	825		0.0000	1.0000	75.97
94.5	776		0.0000	1.0000	75.97
95.5	654		0.0000	1.0000	75.97
96.5	637		0.0000	1.0000	75.97
97.5	132		0.0000	1.0000	75.97
98.5	129		0.0000	1.0000	75.97
99.5	39		0.0000	1.0000	75.97
100.5	35		0.0000	1.0000	75.97
101.5	31		0.0000	1.0000	75.97
102.5	27		0.0000	1.0000	75.97
103.5	21		0.0000	1.0000	75.97
104.5	17		0.0000	1.0000	75.97
105.5	15		0.0000	1.0000	75.97
106.5	12		0.0000	1.0000	75.97
107.5	5		0.0000	1.0000	75.97
108.5	1		0.0000	1.0000	75.97
109.5	1		0.0000	1.0000	75.97
110.5	1		0.0000	1.0000	75.97
111.5	1		0.0000	1.0000	75.97
112.5	1		0.0000	1.0000	75.97
113.5	1		0.0000	1.0000	75.97
114.5	1		0.0000	1.0000	75.97
115.5	1		0.0000	1.0000	75.97
116.5					75.97

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	485,898,256	108,380	0.0002	0.9998	100.00
0.5	427,199,903	586,705	0.0014	0.9986	99.98
1.5	385,976,400	933,671	0.0024	0.9976	99.84
2.5	333,242,375	646,422	0.0019	0.9981	99.60
3.5	302,102,861	895,703	0.0030	0.9970	99.41
4.5	274,345,212	953,659	0.0035	0.9965	99.11
5.5	255,570,283	2,642,852	0.0103	0.9897	98.77
6.5	239,080,882	1,527,527	0.0064	0.9936	97.75
7.5	225,958,039	1,168,083	0.0052	0.9948	97.12
8.5	217,606,136	1,441,737	0.0066	0.9934	96.62
9.5	213,740,747	1,240,520	0.0058	0.9942	95.98
10.5	206,496,322	2,099,702	0.0102	0.9898	95.42
11.5	200,849,276	1,445,676	0.0072	0.9928	94.45
12.5	195,998,889	1,845,169	0.0094	0.9906	93.77
13.5	188,730,878	1,912,611	0.0101	0.9899	92.89
14.5	182,485,194	1,298,863	0.0071	0.9929	91.95
15.5	176,682,000	1,800,361	0.0102	0.9898	91.29
16.5	168,646,380	1,144,098	0.0068	0.9932	90.36
17.5	166,333,799	1,124,401	0.0068	0.9932	89.75
18.5	162,925,961	1,261,393	0.0077	0.9923	89.14
19.5	154,888,136	1,432,714	0.0092	0.9908	88.45
20.5	150,543,355	1,516,925	0.0101	0.9899	87.63
21.5	150,181,604	1,772,864	0.0118	0.9882	86.75
22.5	144,006,750	1,512,585	0.0105	0.9895	85.73
23.5	142,452,101	1,787,657	0.0125	0.9875	84.83
24.5	142,373,773	1,118,660	0.0079	0.9921	83.76
25.5	145,372,055	1,867,395	0.0128	0.9872	83.10
26.5	142,916,143	1,709,123	0.0120	0.9880	82.04
27.5	138,044,931	1,307,806	0.0095	0.9905	81.06
28.5	133,682,520	2,099,807	0.0157	0.9843	80.29
29.5	128,458,266	1,269,976	0.0099	0.9901	79.03
30.5	123,175,908	2,717,408	0.0221	0.9779	78.25
31.5	118,950,035	1,606,489	0.0135	0.9865	76.52
32.5	118,191,191	1,240,944	0.0105	0.9895	75.49
33.5	117,221,901	1,133,336	0.0097	0.9903	74.69
34.5	110,569,256	2,736,333	0.0247	0.9753	73.97
35.5	105,367,964	923,854	0.0088	0.9912	72.14
36.5	97,689,952	1,060,676	0.0109	0.9891	71.51
37.5	85,114,285	1,228,727	0.0144	0.9856	70.73
38.5	72,384,618	925,880	0.0128	0.9872	69.71

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,361,378	1,112,870	0.0170	0.9830	68.82
40.5	61,012,850	1,511,750	0.0248	0.9752	67.65
41.5	56,574,113	1,020,766	0.0180	0.9820	65.97
42.5	52,669,661	1,196,008	0.0227	0.9773	64.78
43.5	47,896,882	912,617	0.0191	0.9809	63.31
44.5	43,150,165	954,612	0.0221	0.9779	62.10
45.5	37,974,752	1,479,009	0.0389	0.9611	60.73
46.5	27,669,724	945,304	0.0342	0.9658	58.36
47.5	22,863,893	397,102	0.0174	0.9826	56.37
48.5	20,310,930	405,084	0.0199	0.9801	55.39
49.5	18,643,917	1,076,549	0.0577	0.9423	54.29
50.5	15,878,081	666,256	0.0420	0.9580	51.15
51.5	13,982,387	508,339	0.0364	0.9636	49.01
52.5	12,633,187	712,166	0.0564	0.9436	47.22
53.5	9,958,380	188,301	0.0189	0.9811	44.56
54.5	9,530,274	277,187	0.0291	0.9709	43.72
55.5	8,654,381	280,306	0.0324	0.9676	42.45
56.5	7,848,252	241,307	0.0307	0.9693	41.07
57.5	7,159,260	321,958	0.0450	0.9550	39.81
58.5	6,378,044	154,624	0.0242	0.9758	38.02
59.5	5,603,033	128,402	0.0229	0.9771	37.10
60.5	5,246,918	134,465	0.0256	0.9744	36.25
61.5	4,826,218	288,225	0.0597	0.9403	35.32
62.5	3,998,963	45,226	0.0113	0.9887	33.21
63.5	3,763,909	276,935	0.0736	0.9264	32.83
64.5	3,081,237	61,229	0.0199	0.9801	30.42
65.5	2,968,523	66,864	0.0225	0.9775	29.81
66.5	1,840,862	25,051	0.0136	0.9864	29.14
67.5	1,718,875	37,264	0.0217	0.9783	28.75
68.5	1,028,603	109,402	0.1064	0.8936	28.12
69.5	796,915	68,432	0.0859	0.9141	25.13
70.5	636,181	9,713	0.0153	0.9847	22.97
71.5	573,847	48,556	0.0846	0.9154	22.62
72.5	468,285	6,208	0.0133	0.9867	20.71
73.5	451,183	6,521	0.0145	0.9855	20.43
74.5	417,257	5,306	0.0127	0.9873	20.14
75.5	410,777	1,956	0.0048	0.9952	19.88
76.5	395,394	1,995	0.0050	0.9950	19.79
77.5	377,352	21,482	0.0569	0.9431	19.69
78.5	303,934	1,824	0.0060	0.9940	18.57

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	290,318	2,183	0.0075	0.9925	18.46
80.5	275,910	84,645	0.3068	0.6932	18.32
81.5	190,085	166	0.0009	0.9991	12.70
82.5	156,283	883	0.0057	0.9943	12.69
83.5	154,489	1,165	0.0075	0.9925	12.61
84.5	150,461	4,403	0.0293	0.9707	12.52
85.5	39,711	270	0.0068	0.9932	12.15
86.5	37,823	281	0.0074	0.9926	12.07
87.5	37,542	1,287	0.0343	0.9657	11.98
88.5	34,847	4,599	0.1320	0.8680	11.57
89.5	30,207		0.0000	1.0000	10.04
90.5	21,251	872	0.0410	0.9590	10.04
91.5	20,379		0.0000	1.0000	9.63
92.5	556		0.0000	1.0000	9.63
93.5					9.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	370,724,199	60,912	0.0002	0.9998	100.00
0.5	316,485,796	343,446	0.0011	0.9989	99.98
1.5	282,658,100	584,802	0.0021	0.9979	99.88
2.5	239,416,900	249,737	0.0010	0.9990	99.67
3.5	216,943,268	459,972	0.0021	0.9979	99.56
4.5	195,734,108	473,133	0.0024	0.9976	99.35
5.5	180,858,240	2,087,319	0.0115	0.9885	99.11
6.5	167,758,908	938,790	0.0056	0.9944	97.97
7.5	158,043,342	581,339	0.0037	0.9963	97.42
8.5	154,984,251	848,411	0.0055	0.9945	97.06
9.5	157,600,877	632,797	0.0040	0.9960	96.53
10.5	155,907,620	1,565,715	0.0100	0.9900	96.14
11.5	160,287,731	940,532	0.0059	0.9941	95.18
12.5	161,003,794	1,374,898	0.0085	0.9915	94.62
13.5	155,564,905	1,419,116	0.0091	0.9909	93.81
14.5	151,954,987	846,525	0.0056	0.9944	92.96
15.5	148,533,521	1,392,578	0.0094	0.9906	92.44
16.5	142,827,523	761,323	0.0053	0.9947	91.57
17.5	142,314,375	770,031	0.0054	0.9946	91.08
18.5	140,571,672	877,763	0.0062	0.9938	90.59
19.5	133,829,362	1,037,086	0.0077	0.9923	90.02
20.5	130,526,152	1,121,804	0.0086	0.9914	89.33
21.5	130,984,793	1,356,548	0.0104	0.9896	88.56
22.5	125,850,543	1,141,098	0.0091	0.9909	87.64
23.5	125,260,610	1,363,533	0.0109	0.9891	86.85
24.5	127,059,646	732,499	0.0058	0.9942	85.90
25.5	130,499,753	1,473,284	0.0113	0.9887	85.41
26.5	129,206,766	1,361,200	0.0105	0.9895	84.44
27.5	125,082,975	984,727	0.0079	0.9921	83.55
28.5	121,437,710	1,776,897	0.0146	0.9854	82.90
29.5	117,596,989	965,119	0.0082	0.9918	81.68
30.5	112,811,127	2,408,097	0.0213	0.9787	81.01
31.5	111,415,669	1,309,234	0.0118	0.9882	79.28
32.5	111,150,708	971,502	0.0087	0.9913	78.35
33.5	111,448,585	872,427	0.0078	0.9922	77.67
34.5	105,682,900	2,490,661	0.0236	0.9764	77.06
35.5	101,130,867	689,704	0.0068	0.9932	75.24
36.5	94,024,411	905,593	0.0096	0.9904	74.73
37.5	81,743,242	1,071,180	0.0131	0.9869	74.01
38.5	69,263,935	793,970	0.0115	0.9885	73.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,452,123	955,762	0.0153	0.9847	72.20
40.5	58,269,350	1,414,447	0.0243	0.9757	71.10
41.5	53,952,971	823,095	0.0153	0.9847	69.37
42.5	50,324,783	1,049,442	0.0209	0.9791	68.31
43.5	45,798,528	771,829	0.0169	0.9831	66.89
44.5	41,272,025	853,636	0.0207	0.9793	65.76
45.5	36,217,037	1,334,138	0.0368	0.9632	64.40
46.5	26,083,764	827,343	0.0317	0.9683	62.03
47.5	21,449,351	331,509	0.0155	0.9845	60.06
48.5	18,995,091	335,790	0.0177	0.9823	59.13
49.5	17,426,754	978,164	0.0561	0.9439	58.09
50.5	15,025,953	574,440	0.0382	0.9618	54.83
51.5	13,222,404	424,540	0.0321	0.9679	52.73
52.5	11,958,696	605,164	0.0506	0.9494	51.04
53.5	9,410,141	148,282	0.0158	0.9842	48.46
54.5	9,036,526	212,860	0.0236	0.9764	47.69
55.5	8,246,419	178,561	0.0217	0.9783	46.57
56.5	7,552,855	191,902	0.0254	0.9746	45.56
57.5	7,035,135	306,122	0.0435	0.9565	44.40
58.5	6,302,671	130,046	0.0206	0.9794	42.47
59.5	5,552,238	117,449	0.0212	0.9788	41.59
60.5	5,207,076	111,814	0.0215	0.9785	40.71
61.5	4,814,325	276,332	0.0574	0.9426	39.84
62.5	3,998,963	45,226	0.0113	0.9887	37.55
63.5	3,763,909	276,935	0.0736	0.9264	37.13
64.5	3,081,237	61,229	0.0199	0.9801	34.40
65.5	2,968,523	66,864	0.0225	0.9775	33.71
66.5	1,840,862	25,051	0.0136	0.9864	32.95
67.5	1,718,875	37,264	0.0217	0.9783	32.51
68.5	1,028,603	109,402	0.1064	0.8936	31.80
69.5	796,915	68,432	0.0859	0.9141	28.42
70.5	636,181	9,713	0.0153	0.9847	25.98
71.5	573,847	48,556	0.0846	0.9154	25.58
72.5	468,285	6,208	0.0133	0.9867	23.42
73.5	451,183	6,521	0.0145	0.9855	23.11
74.5	417,257	5,306	0.0127	0.9873	22.77
75.5	410,777	1,956	0.0048	0.9952	22.48
76.5	395,394	1,995	0.0050	0.9950	22.38
77.5	377,352	21,482	0.0569	0.9431	22.26
78.5	303,934	1,824	0.0060	0.9940	21.00

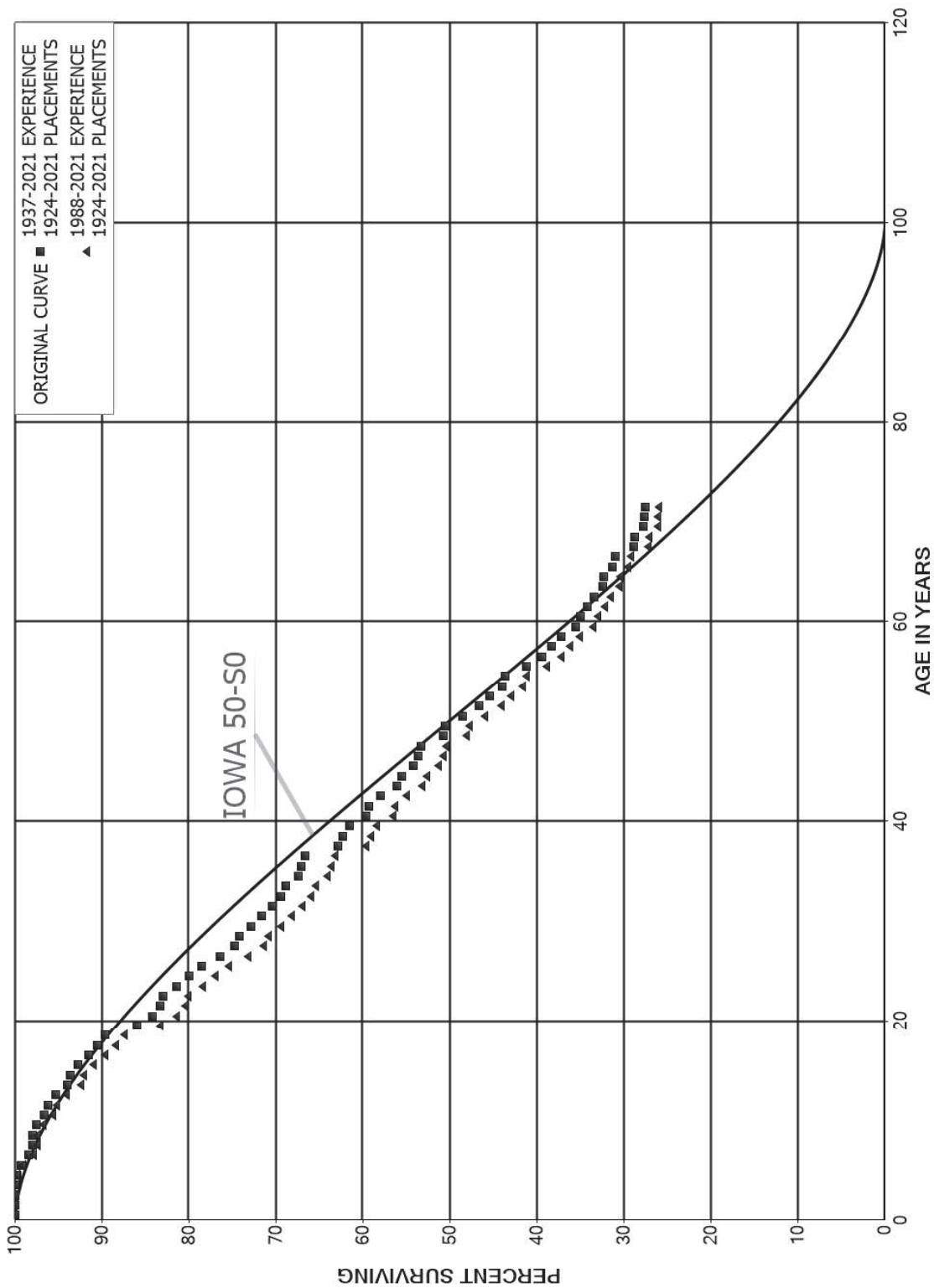
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	290,318	2,183	0.0075	0.9925	20.87
80.5	275,910	84,645	0.3068	0.6932	20.71
81.5	190,085	166	0.0009	0.9991	14.36
82.5	156,283	883	0.0057	0.9943	14.35
83.5	154,489	1,165	0.0075	0.9925	14.26
84.5	150,461	4,403	0.0293	0.9707	14.16
85.5	39,711	270	0.0068	0.9932	13.74
86.5	37,823	281	0.0074	0.9926	13.65
87.5	37,542	1,287	0.0343	0.9657	13.55
88.5	34,847	4,599	0.1320	0.8680	13.08
89.5	30,207		0.0000	1.0000	11.36
90.5	21,251	872	0.0410	0.9590	11.36
91.5	20,379		0.0000	1.0000	10.89
92.5	556		0.0000	1.0000	10.89
93.5					10.89

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,501,607	14,556	0.0002	0.9998	100.00
0.5	67,873,251	1,941	0.0000	1.0000	99.98
1.5	64,880,566	8,239	0.0001	0.9999	99.98
2.5	63,233,607	103,910	0.0016	0.9984	99.96
3.5	61,791,533	29,037	0.0005	0.9995	99.80
4.5	60,481,344	281,954	0.0047	0.9953	99.75
5.5	59,509,777	539,122	0.0091	0.9909	99.29
6.5	58,284,582	228,977	0.0039	0.9961	98.39
7.5	56,233,541	6,496	0.0001	0.9999	98.00
8.5	53,935,558	273,270	0.0051	0.9949	97.99
9.5	51,133,047	462,116	0.0090	0.9910	97.49
10.5	49,331,018	196,642	0.0040	0.9960	96.61
11.5	47,344,662	441,432	0.0093	0.9907	96.23
12.5	45,978,649	682,092	0.0148	0.9852	95.33
13.5	39,615,850	139,325	0.0035	0.9965	93.92
14.5	38,396,235	366,434	0.0095	0.9905	93.59
15.5	35,916,880	463,356	0.0129	0.9871	92.69
16.5	34,739,753	392,597	0.0113	0.9887	91.50
17.5	34,181,790	328,374	0.0096	0.9904	90.46
18.5	33,102,701	1,355,962	0.0410	0.9590	89.59
19.5	31,537,833	640,908	0.0203	0.9797	85.92
20.5	30,345,368	332,286	0.0110	0.9890	84.18
21.5	29,512,524	107,834	0.0037	0.9963	83.26
22.5	28,713,232	547,396	0.0191	0.9809	82.95
23.5	26,779,543	456,392	0.0170	0.9830	81.37
24.5	25,961,255	466,357	0.0180	0.9820	79.98
25.5	25,181,595	678,446	0.0269	0.9731	78.55
26.5	22,666,666	499,194	0.0220	0.9780	76.43
27.5	20,960,293	167,870	0.0080	0.9920	74.75
28.5	20,416,283	374,006	0.0183	0.9817	74.15
29.5	19,794,950	321,338	0.0162	0.9838	72.79
30.5	18,882,073	324,108	0.0172	0.9828	71.61
31.5	18,236,418	265,924	0.0146	0.9854	70.38
32.5	17,212,425	133,683	0.0078	0.9922	69.35
33.5	16,634,677	335,661	0.0202	0.9798	68.81
34.5	16,146,546	94,952	0.0059	0.9941	67.43
35.5	14,416,220	97,504	0.0068	0.9932	67.03
36.5	13,513,952	763,855	0.0565	0.9435	66.58
37.5	11,798,083	107,761	0.0091	0.9909	62.81
38.5	10,633,230	124,454	0.0117	0.9883	62.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,067,993	308,550	0.0306	0.9694	61.51
40.5	8,442,245	43,802	0.0052	0.9948	59.63
41.5	7,984,968	186,741	0.0234	0.9766	59.32
42.5	7,328,787	231,425	0.0316	0.9684	57.93
43.5	6,785,102	68,447	0.0101	0.9899	56.10
44.5	6,303,273	156,639	0.0249	0.9751	55.53
45.5	5,518,594	59,907	0.0109	0.9891	54.15
46.5	4,926,263	29,279	0.0059	0.9941	53.57
47.5	4,567,956	213,528	0.0467	0.9533	53.25
48.5	4,087,268	23,550	0.0058	0.9942	50.76
49.5	3,548,111	135,479	0.0382	0.9618	50.47
50.5	3,202,939	130,461	0.0407	0.9593	48.54
51.5	2,982,096	72,397	0.0243	0.9757	46.56
52.5	2,618,903	84,193	0.0321	0.9679	45.43
53.5	2,184,977	18,473	0.0085	0.9915	43.97
54.5	1,962,278	110,089	0.0561	0.9439	43.60
55.5	1,311,513	56,165	0.0428	0.9572	41.15
56.5	1,191,573	32,410	0.0272	0.9728	39.39
57.5	1,067,096	33,370	0.0313	0.9687	38.32
58.5	980,945	42,745	0.0436	0.9564	37.12
59.5	866,220	14,372	0.0166	0.9834	35.50
60.5	712,175	14,675	0.0206	0.9794	34.91
61.5	597,172	13,218	0.0221	0.9779	34.20
62.5	559,609	17,279	0.0309	0.9691	33.44
63.5	343,005	1,268	0.0037	0.9963	32.41
64.5	307,054	9,725	0.0317	0.9683	32.29
65.5	289,998	2,658	0.0092	0.9908	31.26
66.5	251,991	17,402	0.0691	0.9309	30.98
67.5	200,225	700	0.0035	0.9965	28.84
68.5	191,444	7,012	0.0366	0.9634	28.74
69.5	173,008	574	0.0033	0.9967	27.68
70.5	144,339	625	0.0043	0.9957	27.59
71.5	95,821	1,701	0.0178	0.9822	27.47
72.5	90,810	464	0.0051	0.9949	26.99
73.5	74,744	1,678	0.0225	0.9775	26.85
74.5	71,310	367	0.0051	0.9949	26.24
75.5	68,701	2,143	0.0312	0.9688	26.11
76.5	64,109	2,297	0.0358	0.9642	25.30
77.5	61,598	276	0.0045	0.9955	24.39
78.5	57,035	3,912	0.0686	0.9314	24.28

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	52,743	7,101	0.1346	0.8654	22.61	
80.5	44,635	2,176	0.0487	0.9513	19.57	
81.5	41,334	1,119	0.0271	0.9729	18.62	
82.5	39,961	591	0.0148	0.9852	18.11	
83.5	32,477		0.0000	1.0000	17.84	
84.5	27,214	279	0.0102	0.9898	17.84	
85.5	26,189	1,932	0.0738	0.9262	17.66	
86.5	22,882	27	0.0012	0.9988	16.36	
87.5	22,854	4,944	0.2163	0.7837	16.34	
88.5	17,911	9,991	0.5578	0.4422	12.80	
89.5	7,676		0.0000	1.0000	5.66	
90.5	5,830		0.0000	1.0000	5.66	
91.5	5,830		0.0000	1.0000	5.66	
92.5	3,402	8	0.0024	0.9976	5.66	
93.5	32	32	1.0000		5.65	
94.5						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2021

EXPERIENCE BAND 1988-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,906,009	14,556	0.0003	0.9997	100.00
0.5	43,616,316	1,941	0.0000	1.0000	99.97
1.5	42,973,581	8,239	0.0002	0.9998	99.96
2.5	43,268,732	103,910	0.0024	0.9976	99.94
3.5	43,286,309	29,037	0.0007	0.9993	99.70
4.5	43,415,111	281,954	0.0065	0.9935	99.64
5.5	43,203,806	539,122	0.0125	0.9875	98.99
6.5	45,124,501	228,977	0.0051	0.9949	97.76
7.5	44,308,451	6,496	0.0001	0.9999	97.26
8.5	42,763,442	273,270	0.0064	0.9936	97.25
9.5	40,586,067	462,116	0.0114	0.9886	96.62
10.5	39,367,794	196,642	0.0050	0.9950	95.52
11.5	39,041,852	441,432	0.0113	0.9887	95.05
12.5	38,589,164	682,092	0.0177	0.9823	93.97
13.5	32,692,356	139,325	0.0043	0.9957	92.31
14.5	31,781,785	366,434	0.0115	0.9885	91.92
15.5	30,242,369	463,356	0.0153	0.9847	90.86
16.5	29,278,740	392,597	0.0134	0.9866	89.47
17.5	28,864,129	328,374	0.0114	0.9886	88.27
18.5	28,738,347	1,355,962	0.0472	0.9528	87.26
19.5	28,185,046	640,908	0.0227	0.9773	83.14
20.5	27,258,065	332,286	0.0122	0.9878	81.25
21.5	26,708,522	107,834	0.0040	0.9960	80.26
22.5	26,038,484	547,396	0.0210	0.9790	79.94
23.5	24,279,614	456,392	0.0188	0.9812	78.26
24.5	23,550,192	466,357	0.0198	0.9802	76.79
25.5	22,958,448	678,446	0.0296	0.9704	75.27
26.5	20,945,600	499,194	0.0238	0.9762	73.04
27.5	19,411,152	167,870	0.0086	0.9914	71.30
28.5	18,910,182	374,006	0.0198	0.9802	70.69
29.5	18,768,512	321,338	0.0171	0.9829	69.29
30.5	17,873,644	324,108	0.0181	0.9819	68.10
31.5	17,257,316	265,924	0.0154	0.9846	66.87
32.5	16,380,193	133,683	0.0082	0.9918	65.84
33.5	15,830,838	335,661	0.0212	0.9788	65.30
34.5	15,805,733	94,952	0.0060	0.9940	63.91
35.5	14,188,483	97,504	0.0069	0.9931	63.53
36.5	13,341,285	763,855	0.0573	0.9427	63.09
37.5	11,685,946	107,761	0.0092	0.9908	59.48
38.5	10,525,022	124,454	0.0118	0.9882	58.93

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1988-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,976,355	308,550	0.0309	0.9691	58.24
40.5	8,352,886	43,802	0.0052	0.9948	56.43
41.5	7,898,815	186,741	0.0236	0.9764	56.14
42.5	7,247,155	231,425	0.0319	0.9681	54.81
43.5	6,704,024	68,447	0.0102	0.9898	53.06
44.5	6,233,821	156,639	0.0251	0.9749	52.52
45.5	5,450,040	59,907	0.0110	0.9890	51.20
46.5	4,859,607	29,279	0.0060	0.9940	50.64
47.5	4,504,138	213,528	0.0474	0.9526	50.33
48.5	4,023,959	23,550	0.0059	0.9941	47.95
49.5	3,501,840	135,479	0.0387	0.9613	47.67
50.5	3,169,139	130,461	0.0412	0.9588	45.82
51.5	2,951,146	72,397	0.0245	0.9755	43.93
52.5	2,590,363	84,193	0.0325	0.9675	42.86
53.5	2,157,027	18,473	0.0086	0.9914	41.46
54.5	1,934,328	110,089	0.0569	0.9431	41.11
55.5	1,284,085	56,165	0.0437	0.9563	38.77
56.5	1,167,923	32,410	0.0277	0.9723	37.07
57.5	1,043,477	33,370	0.0320	0.9680	36.04
58.5	965,786	42,745	0.0443	0.9557	34.89
59.5	866,180	14,372	0.0166	0.9834	33.35
60.5	712,135	14,675	0.0206	0.9794	32.79
61.5	597,132	13,218	0.0221	0.9779	32.12
62.5	559,569	17,279	0.0309	0.9691	31.41
63.5	343,005	1,268	0.0037	0.9963	30.44
64.5	307,054	9,725	0.0317	0.9683	30.33
65.5	289,998	2,658	0.0092	0.9908	29.36
66.5	251,991	17,402	0.0691	0.9309	29.10
67.5	200,225	700	0.0035	0.9965	27.09
68.5	191,444	7,012	0.0366	0.9634	26.99
69.5	173,008	574	0.0033	0.9967	26.00
70.5	144,339	625	0.0043	0.9957	25.92
71.5	95,821	1,701	0.0178	0.9822	25.80
72.5	90,810	464	0.0051	0.9949	25.35
73.5	74,744	1,678	0.0225	0.9775	25.22
74.5	71,310	367	0.0051	0.9949	24.65
75.5	68,701	2,143	0.0312	0.9688	24.52
76.5	64,109	2,297	0.0358	0.9642	23.76
77.5	61,598	276	0.0045	0.9955	22.91
78.5	57,035	3,912	0.0686	0.9314	22.81

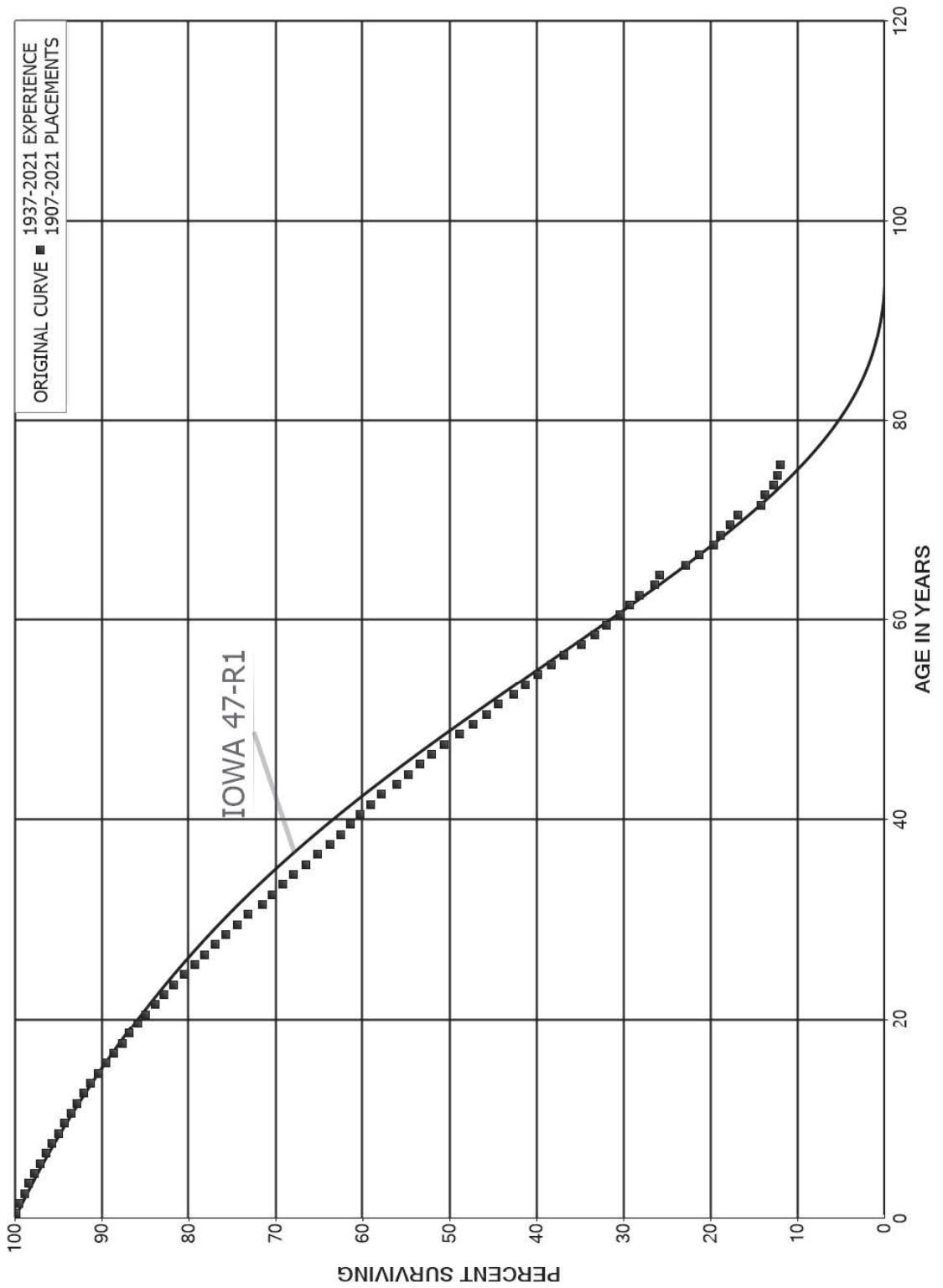
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2021			EXPERIENCE BAND 1988-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	52,743	7,101	0.1346	0.8654	21.24	
80.5	44,635	2,176	0.0487	0.9513	18.38	
81.5	41,334	1,119	0.0271	0.9729	17.48	
82.5	39,961	591	0.0148	0.9852	17.01	
83.5	32,477		0.0000	1.0000	16.76	
84.5	27,214	279	0.0102	0.9898	16.76	
85.5	26,189	1,932	0.0738	0.9262	16.59	
86.5	22,882	27	0.0012	0.9988	15.36	
87.5	22,854	4,944	0.2163	0.7837	15.35	
88.5	17,911	9,991	0.5578	0.4422	12.03	
89.5	7,676		0.0000	1.0000	5.32	
90.5	5,830		0.0000	1.0000	5.32	
91.5	5,830		0.0000	1.0000	5.32	
92.5	3,402	8	0.0024	0.9976	5.32	
93.5	32	32	1.0000		5.31	
94.5						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 364.20 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	570,759,425	734,111	0.0013	0.9987	100.00
0.5	521,115,480	2,034,631	0.0039	0.9961	99.87
1.5	479,647,925	2,941,984	0.0061	0.9939	99.48
2.5	425,001,825	2,253,431	0.0053	0.9947	98.87
3.5	398,644,094	2,426,110	0.0061	0.9939	98.35
4.5	370,616,993	2,430,185	0.0066	0.9934	97.75
5.5	349,847,745	2,455,461	0.0070	0.9930	97.11
6.5	331,329,042	2,455,742	0.0074	0.9926	96.43
7.5	314,001,230	2,393,534	0.0076	0.9924	95.71
8.5	300,681,866	2,166,468	0.0072	0.9928	94.98
9.5	286,468,267	2,311,573	0.0081	0.9919	94.30
10.5	273,914,797	2,004,596	0.0073	0.9927	93.54
11.5	260,386,798	2,170,414	0.0083	0.9917	92.85
12.5	251,125,247	2,162,330	0.0086	0.9914	92.08
13.5	232,028,744	2,360,806	0.0102	0.9898	91.29
14.5	209,267,374	1,879,600	0.0090	0.9910	90.36
15.5	199,589,200	2,074,531	0.0104	0.9896	89.54
16.5	190,506,610	2,120,307	0.0111	0.9889	88.61
17.5	183,958,021	1,754,718	0.0095	0.9905	87.63
18.5	172,533,690	1,967,403	0.0114	0.9886	86.79
19.5	161,361,184	1,697,580	0.0105	0.9895	85.80
20.5	152,226,835	1,915,728	0.0126	0.9874	84.90
21.5	140,394,373	1,732,859	0.0123	0.9877	83.83
22.5	133,499,944	1,715,365	0.0128	0.9872	82.80
23.5	125,311,762	1,808,148	0.0144	0.9856	81.73
24.5	117,997,688	1,812,224	0.0154	0.9846	80.55
25.5	110,650,662	1,645,598	0.0149	0.9851	79.32
26.5	103,254,986	1,567,841	0.0152	0.9848	78.14
27.5	98,025,808	1,507,799	0.0154	0.9846	76.95
28.5	94,086,985	1,670,257	0.0178	0.9822	75.77
29.5	88,821,717	1,479,205	0.0167	0.9833	74.42
30.5	83,971,368	1,872,432	0.0223	0.9777	73.18
31.5	79,619,729	1,285,545	0.0161	0.9839	71.55
32.5	75,886,285	1,270,503	0.0167	0.9833	70.39
33.5	72,206,457	1,338,035	0.0185	0.9815	69.22
34.5	68,375,909	1,453,105	0.0213	0.9787	67.93
35.5	64,312,600	1,222,864	0.0190	0.9810	66.49
36.5	60,045,328	1,375,465	0.0229	0.9771	65.23
37.5	54,790,060	1,023,837	0.0187	0.9813	63.73
38.5	50,807,181	938,154	0.0185	0.9815	62.54

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,601,951	870,142	0.0187	0.9813	61.39
40.5	42,580,078	825,342	0.0194	0.9806	60.24
41.5	37,691,842	762,270	0.0202	0.9798	59.07
42.5	33,617,148	1,076,882	0.0320	0.9680	57.88
43.5	29,917,007	681,707	0.0228	0.9772	56.02
44.5	25,913,622	639,650	0.0247	0.9753	54.75
45.5	22,337,633	559,029	0.0250	0.9750	53.40
46.5	18,281,145	500,484	0.0274	0.9726	52.06
47.5	14,710,830	519,030	0.0353	0.9647	50.63
48.5	12,166,839	379,972	0.0312	0.9688	48.85
49.5	10,141,389	330,585	0.0326	0.9674	47.32
50.5	8,568,332	268,908	0.0314	0.9686	45.78
51.5	7,351,182	294,668	0.0401	0.9599	44.34
52.5	6,297,087	191,811	0.0305	0.9695	42.57
53.5	5,382,880	188,041	0.0349	0.9651	41.27
54.5	4,560,009	176,117	0.0386	0.9614	39.83
55.5	3,975,678	156,609	0.0394	0.9606	38.29
56.5	3,313,195	179,281	0.0541	0.9459	36.78
57.5	2,750,205	115,775	0.0421	0.9579	34.79
58.5	2,296,460	93,582	0.0408	0.9592	33.33
59.5	1,834,660	89,032	0.0485	0.9515	31.97
60.5	1,475,294	53,040	0.0360	0.9640	30.42
61.5	1,183,776	46,540	0.0393	0.9607	29.32
62.5	886,858	54,191	0.0611	0.9389	28.17
63.5	431,269	9,507	0.0220	0.9780	26.45
64.5	253,580	29,897	0.1179	0.8821	25.87
65.5	165,964	10,888	0.0656	0.9344	22.82
66.5	107,000	8,309	0.0777	0.9223	21.32
67.5	100,797	4,310	0.0428	0.9572	19.66
68.5	95,458	5,809	0.0609	0.9391	18.82
69.5	92,120	4,436	0.0482	0.9518	17.68
70.5	88,394	14,136	0.1599	0.8401	16.83
71.5	74,629	1,930	0.0259	0.9741	14.14
72.5	75,288	5,624	0.0747	0.9253	13.77
73.5	69,555	2,309	0.0332	0.9668	12.74
74.5	67,801	1,847	0.0272	0.9728	12.32
75.5	65,789	893	0.0136	0.9864	11.98
76.5	64,896	1,546	0.0238	0.9762	11.82
77.5	63,566	2,189	0.0344	0.9656	11.54
78.5	59,489	1,094	0.0184	0.9816	11.14

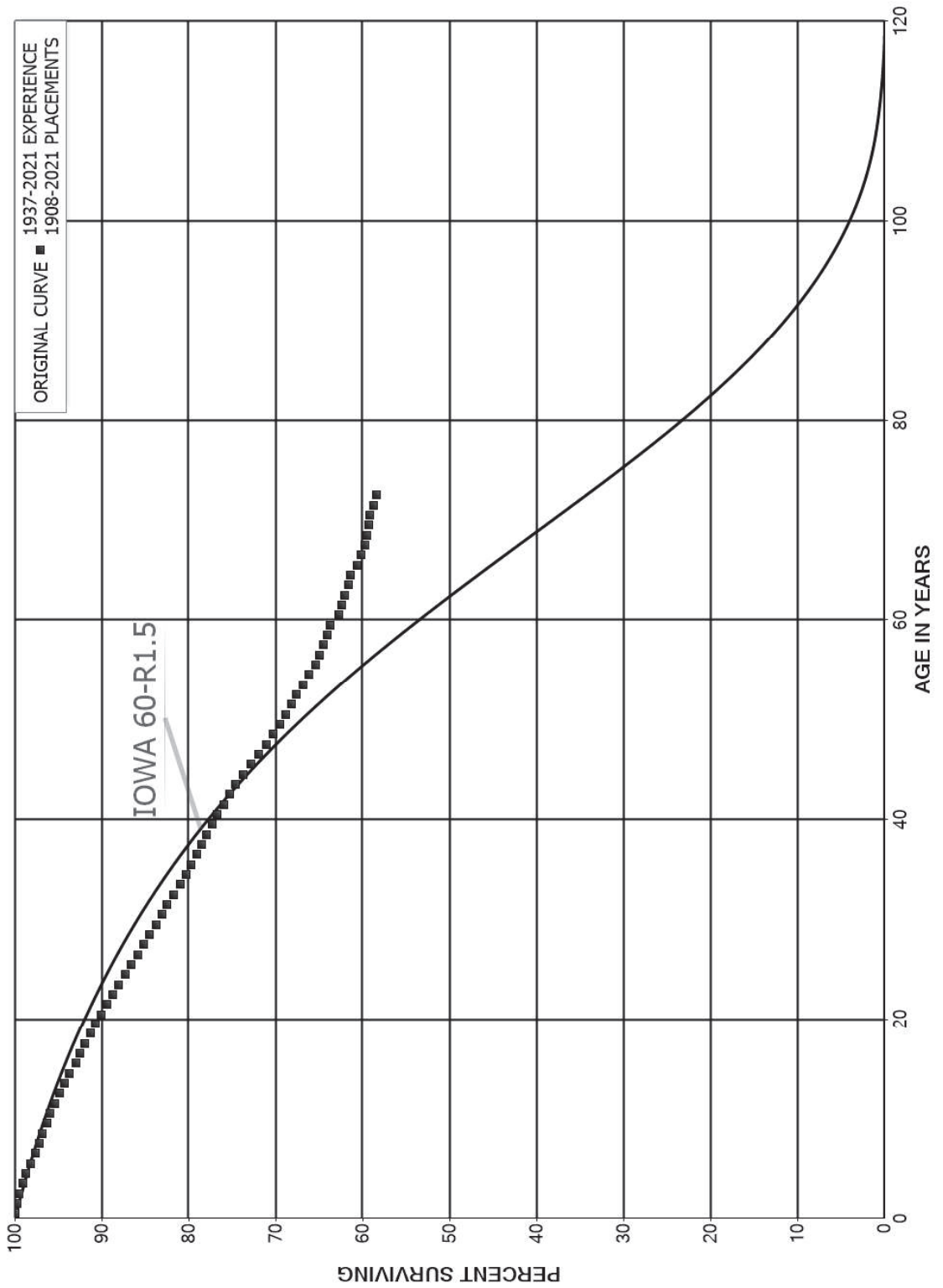
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	58,068	2,211	0.0381	0.9619	10.94	
80.5	55,913	1,552	0.0278	0.9722	10.52	
81.5	54,385	458	0.0084	0.9916	10.23	
82.5	54,860	443	0.0081	0.9919	10.14	
83.5	55,091	970	0.0176	0.9824	10.06	
84.5	54,622	242	0.0044	0.9956	9.88	
85.5	56,666	523	0.0092	0.9908	9.84	
86.5	55,730	3,607	0.0647	0.9353	9.75	
87.5	51,758	5,053	0.0976	0.9024	9.12	
88.5	46,611	4,045	0.0868	0.9132	8.23	
89.5	42,566	9,042	0.2124	0.7876	7.51	
90.5	33,071	5,428	0.1641	0.8359	5.92	
91.5	26,230	915	0.0349	0.9651	4.95	
92.5	24,783		0.0000	1.0000	4.77	
93.5	23,980	1,315	0.0548	0.9452	4.77	
94.5	21,879	3,836	0.1753	0.8247	4.51	
95.5	15,820	2,518	0.1592	0.8408	3.72	
96.5	11,166	6,676	0.5979	0.4021	3.13	
97.5	4,112		0.0000	1.0000	1.26	
98.5	960		0.0000	1.0000	1.26	
99.5	915		0.0000	1.0000	1.26	
100.5	891		0.0000	1.0000	1.26	
101.5	799		0.0000	1.0000	1.26	
102.5	784		0.0000	1.0000	1.26	
103.5	714		0.0000	1.0000	1.26	
104.5	491		0.0000	1.0000	1.26	
105.5	334		0.0000	1.0000	1.26	
106.5	214		0.0000	1.0000	1.26	
107.5	45		0.0000	1.0000	1.26	
108.5	39		0.0000	1.0000	1.26	
109.5	9		0.0000	1.0000	1.26	
110.5	9		0.0000	1.0000	1.26	
111.5	9		0.0000	1.0000	1.26	
112.5	9		0.0000	1.0000	1.26	
113.5	9		0.0000	1.0000	1.26	
114.5					1.26	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	347,307,252	160,349	0.0005	0.9995	100.00
0.5	322,074,110	677,465	0.0021	0.9979	99.95
1.5	301,998,111	799,834	0.0026	0.9974	99.74
2.5	265,004,537	1,113,275	0.0042	0.9958	99.48
3.5	243,237,332	921,331	0.0038	0.9962	99.06
4.5	231,505,672	1,120,962	0.0048	0.9952	98.69
5.5	220,613,356	1,224,995	0.0056	0.9944	98.21
6.5	215,226,629	973,409	0.0045	0.9955	97.66
7.5	206,633,596	926,542	0.0045	0.9955	97.22
8.5	196,667,740	907,551	0.0046	0.9954	96.79
9.5	191,756,016	873,414	0.0046	0.9954	96.34
10.5	185,643,820	931,939	0.0050	0.9950	95.90
11.5	182,242,967	1,090,791	0.0060	0.9940	95.42
12.5	177,843,429	972,844	0.0055	0.9945	94.85
13.5	171,138,660	1,185,775	0.0069	0.9931	94.33
14.5	162,849,907	1,227,992	0.0075	0.9925	93.68
15.5	157,036,315	815,440	0.0052	0.9948	92.97
16.5	152,516,132	910,964	0.0060	0.9940	92.49
17.5	150,263,883	1,045,684	0.0070	0.9930	91.93
18.5	143,625,944	855,166	0.0060	0.9940	91.29
19.5	139,138,554	1,096,815	0.0079	0.9921	90.75
20.5	133,224,402	971,933	0.0073	0.9927	90.03
21.5	128,361,240	893,514	0.0070	0.9930	89.38
22.5	123,243,985	1,008,579	0.0082	0.9918	88.76
23.5	116,508,723	963,491	0.0083	0.9917	88.03
24.5	111,473,174	847,077	0.0076	0.9924	87.30
25.5	106,721,988	976,035	0.0091	0.9909	86.64
26.5	103,095,430	814,020	0.0079	0.9921	85.85
27.5	98,862,280	793,291	0.0080	0.9920	85.17
28.5	96,501,868	906,362	0.0094	0.9906	84.48
29.5	93,910,195	647,902	0.0069	0.9931	83.69
30.5	89,577,881	699,578	0.0078	0.9922	83.11
31.5	87,516,794	806,348	0.0092	0.9908	82.46
32.5	84,880,201	751,239	0.0089	0.9911	81.70
33.5	81,327,663	664,147	0.0082	0.9918	80.98
34.5	77,675,255	604,830	0.0078	0.9922	80.32
35.5	72,793,900	564,843	0.0078	0.9922	79.69
36.5	67,886,067	530,125	0.0078	0.9922	79.08
37.5	62,818,997	380,897	0.0061	0.9939	78.46
38.5	57,647,107	499,580	0.0087	0.9913	77.98

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,239,424	396,962	0.0076	0.9924	77.31
40.5	48,155,119	499,516	0.0104	0.9896	76.72
41.5	41,380,150	330,177	0.0080	0.9920	75.92
42.5	37,172,886	367,006	0.0099	0.9901	75.32
43.5	33,920,355	371,239	0.0109	0.9891	74.57
44.5	29,530,512	366,954	0.0124	0.9876	73.76
45.5	25,117,503	315,251	0.0126	0.9874	72.84
46.5	22,364,862	280,900	0.0126	0.9874	71.93
47.5	20,001,338	217,440	0.0109	0.9891	71.02
48.5	18,594,576	201,482	0.0108	0.9892	70.25
49.5	17,515,330	165,473	0.0094	0.9906	69.49
50.5	16,277,452	165,073	0.0101	0.9899	68.83
51.5	15,436,591	128,503	0.0083	0.9917	68.14
52.5	14,572,310	169,950	0.0117	0.9883	67.57
53.5	13,792,055	115,448	0.0084	0.9916	66.78
54.5	12,875,931	156,581	0.0122	0.9878	66.22
55.5	12,143,360	86,626	0.0071	0.9929	65.42
56.5	11,481,980	86,129	0.0075	0.9925	64.95
57.5	10,827,953	71,089	0.0066	0.9934	64.46
58.5	10,054,586	54,140	0.0054	0.9946	64.04
59.5	9,064,829	132,950	0.0147	0.9853	63.69
60.5	8,254,960	43,697	0.0053	0.9947	62.76
61.5	7,472,871	39,686	0.0053	0.9947	62.43
62.5	6,455,512	55,048	0.0085	0.9915	62.10
63.5	5,458,910	17,747	0.0033	0.9967	61.57
64.5	4,844,620	57,039	0.0118	0.9882	61.37
65.5	3,984,923	30,095	0.0076	0.9924	60.64
66.5	3,220,988	27,554	0.0086	0.9914	60.19
67.5	2,784,286	8,781	0.0032	0.9968	59.67
68.5	2,492,634	6,665	0.0027	0.9973	59.48
69.5	1,914,286	3,870	0.0020	0.9980	59.32
70.5	1,474,521	13,128	0.0089	0.9911	59.20
71.5	1,076,832	5,236	0.0049	0.9951	58.68
72.5	761,715	4,722	0.0062	0.9938	58.39
73.5	678,405	5,722	0.0084	0.9916	58.03
74.5	584,926	4,858	0.0083	0.9917	57.54
75.5	521,361	2,044	0.0039	0.9961	57.06
76.5	492,576	4,540	0.0092	0.9908	56.84
77.5	365,217	2,389	0.0065	0.9935	56.32
78.5	302,926	1,689	0.0056	0.9944	55.95

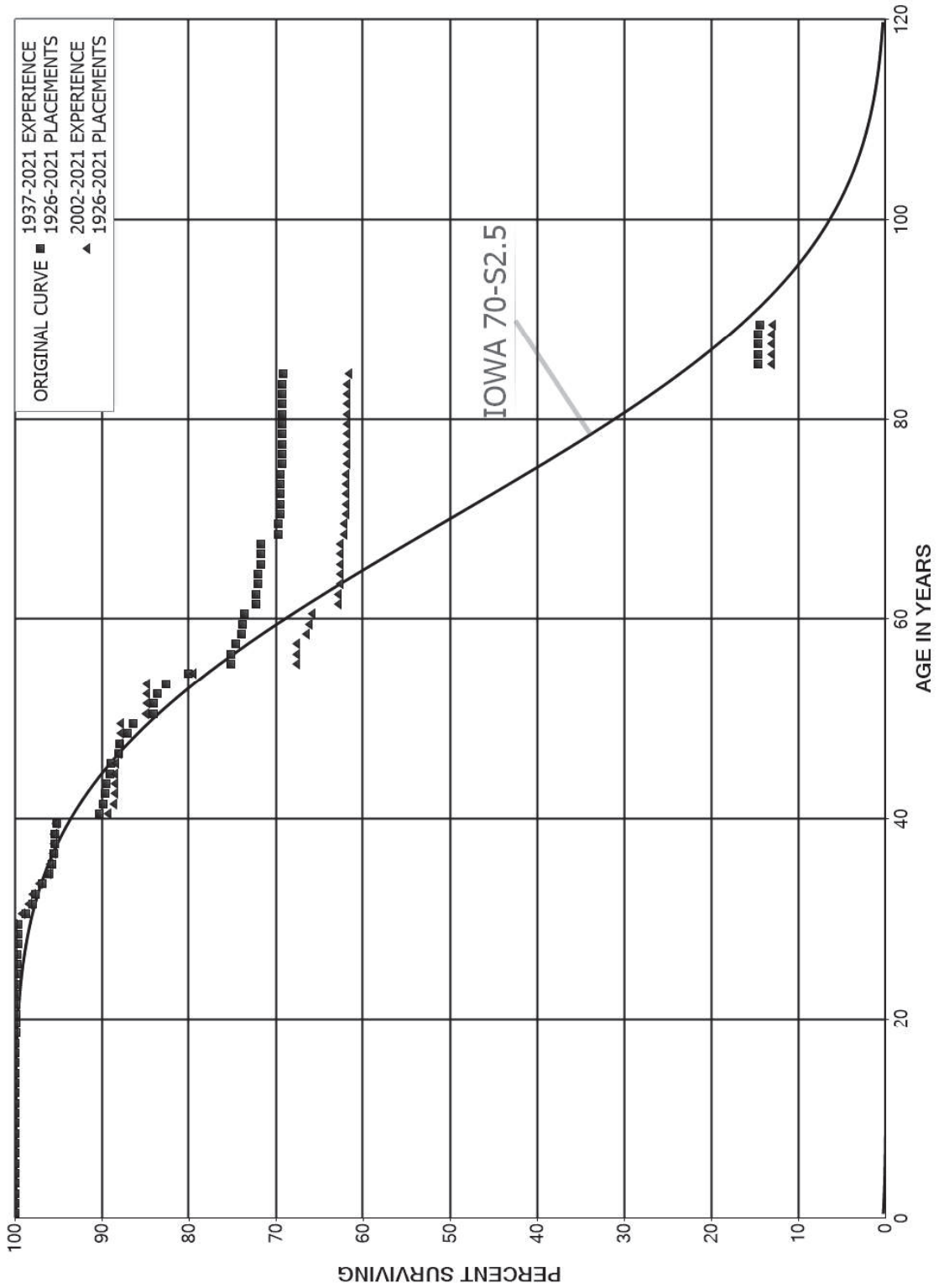
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	260,966	4,015	0.0154	0.9846	55.64
80.5	213,875	1,644	0.0077	0.9923	54.78
81.5	204,879	709	0.0035	0.9965	54.36
82.5	226,101	816	0.0036	0.9964	54.17
83.5	222,962	639	0.0029	0.9971	53.97
84.5	211,320	1,213	0.0057	0.9943	53.82
85.5	204,855	283	0.0014	0.9986	53.51
86.5	200,343	294	0.0015	0.9985	53.44
87.5	200,049	308	0.0015	0.9985	53.36
88.5	197,916	579	0.0029	0.9971	53.28
89.5	181,620	881	0.0049	0.9951	53.12
90.5	129,553	1	0.0000	1.0000	52.86
91.5	66,921	868	0.0130	0.9870	52.86
92.5	46,178	162	0.0035	0.9965	52.18
93.5	29,715	93	0.0031	0.9969	51.99
94.5	28,950	17	0.0006	0.9994	51.83
95.5	2,778	25	0.0091	0.9909	51.80
96.5	2,752		0.0000	1.0000	51.33
97.5	2,752	180	0.0654	0.9346	51.33
98.5	2,486		0.0000	1.0000	47.97
99.5	1,998		0.0000	1.0000	47.97
100.5	1,878		0.0000	1.0000	47.97
101.5	1,878		0.0000	1.0000	47.97
102.5	1,878	68	0.0361	0.9639	47.97
103.5	1,679		0.0000	1.0000	46.24
104.5	1,678		0.0000	1.0000	46.24
105.5	1,678		0.0000	1.0000	46.24
106.5	1,678		0.0000	1.0000	46.24
107.5	1,676		0.0000	1.0000	46.24
108.5	1,216		0.0000	1.0000	46.24
109.5	1,216		0.0000	1.0000	46.24
110.5	1,216		0.0000	1.0000	46.24
111.5	582		0.0000	1.0000	46.24
112.5	37		0.0000	1.0000	46.24
113.5					46.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 366.00 UNDERGROUND CONDUIT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,084,517	3	0.0000	1.0000	100.00
0.5	5,028,633	8	0.0000	1.0000	100.00
1.5	4,195,603	3	0.0000	1.0000	100.00
2.5	4,084,158	31	0.0000	1.0000	100.00
3.5	3,954,145	20	0.0000	1.0000	100.00
4.5	3,765,570	18	0.0000	1.0000	100.00
5.5	3,755,117	10	0.0000	1.0000	100.00
6.5	3,722,446	1,424	0.0004	0.9996	100.00
7.5	3,574,488	15	0.0000	1.0000	99.96
8.5	3,439,539	47	0.0000	1.0000	99.96
9.5	3,439,594	16	0.0000	1.0000	99.96
10.5	3,444,739	15	0.0000	1.0000	99.96
11.5	3,444,724	50	0.0000	1.0000	99.96
12.5	3,444,674	110	0.0000	1.0000	99.96
13.5	3,305,160	597	0.0002	0.9998	99.95
14.5	3,289,255	68	0.0000	1.0000	99.93
15.5	3,265,723	51	0.0000	1.0000	99.93
16.5	3,251,658	229	0.0001	0.9999	99.93
17.5	3,166,251	1,137	0.0004	0.9996	99.92
18.5	3,124,440	309	0.0001	0.9999	99.89
19.5	3,121,599	820	0.0003	0.9997	99.88
20.5	3,120,670	123	0.0000	1.0000	99.85
21.5	3,120,417	134	0.0000	1.0000	99.85
22.5	3,120,282	804	0.0003	0.9997	99.84
23.5	3,119,485	1,755	0.0006	0.9994	99.82
24.5	3,117,730	663	0.0002	0.9998	99.76
25.5	3,116,899	1,470	0.0005	0.9995	99.74
26.5	3,197,164	1,249	0.0004	0.9996	99.69
27.5	3,195,863	1,618	0.0005	0.9995	99.65
28.5	3,190,405	813	0.0003	0.9997	99.60
29.5	3,189,592	28,064	0.0088	0.9912	99.58
30.5	3,143,508	23,912	0.0076	0.9924	98.70
31.5	3,117,845	11,802	0.0038	0.9962	97.95
32.5	3,106,042	23,058	0.0074	0.9926	97.58
33.5	3,082,984	26,863	0.0087	0.9913	96.86
34.5	3,056,121	8,014	0.0026	0.9974	96.01
35.5	2,876,958	7,162	0.0025	0.9975	95.76
36.5	2,672,342	3,004	0.0011	0.9989	95.52
37.5	2,316,739	1,802	0.0008	0.9992	95.41
38.5	2,019,973	3,492	0.0017	0.9983	95.34

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,537,528	78,915	0.0513	0.9487	95.18
40.5	635,116	3,244	0.0051	0.9949	90.29
41.5	599,898	1,629	0.0027	0.9973	89.83
42.5	571,026	648	0.0011	0.9989	89.59
43.5	533,684	2,469	0.0046	0.9954	89.48
44.5	507,889	542	0.0011	0.9989	89.07
45.5	469,461	4,828	0.0103	0.9897	88.97
46.5	431,259	636	0.0015	0.9985	88.06
47.5	396,119	4,019	0.0101	0.9899	87.93
48.5	381,724	2,633	0.0069	0.9931	87.04
49.5	370,262	10,128	0.0274	0.9726	86.44
50.5	360,134	240	0.0007	0.9993	84.07
51.5	326,343	1,511	0.0046	0.9954	84.02
52.5	312,140	3,921	0.0126	0.9874	83.63
53.5	304,920	9,233	0.0303	0.9697	82.58
54.5	295,687	17,914	0.0606	0.9394	80.08
55.5	277,773	224	0.0008	0.9992	75.23
56.5	269,279	2,125	0.0079	0.9921	75.16
57.5	267,128	2,067	0.0077	0.9923	74.57
58.5	265,061	612	0.0023	0.9977	73.99
59.5	243,623	577	0.0024	0.9976	73.82
60.5	241,823	4,495	0.0186	0.9814	73.65
61.5	237,328	139	0.0006	0.9994	72.28
62.5	237,189	389	0.0016	0.9984	72.24
63.5	233,977		0.0000	1.0000	72.12
64.5	233,977	1,432	0.0061	0.9939	72.12
65.5	226,964		0.0000	1.0000	71.68
66.5	215,666		0.0000	1.0000	71.68
67.5	191,961	5,235	0.0273	0.9727	71.68
68.5	173,126		0.0000	1.0000	69.72
69.5	173,126	540	0.0031	0.9969	69.72
70.5	172,969		0.0000	1.0000	69.51
71.5	172,969		0.0000	1.0000	69.51
72.5	172,969		0.0000	1.0000	69.51
73.5	170,323		0.0000	1.0000	69.51
74.5	170,323	488	0.0029	0.9971	69.51
75.5	169,835		0.0000	1.0000	69.31
76.5	509,485		0.0000	1.0000	69.31
77.5	475,160		0.0000	1.0000	69.31
78.5	475,160	20	0.0000	1.0000	69.31

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	475,140		0.0000	1.0000	69.30
80.5	474,937		0.0000	1.0000	69.30
81.5	472,442		0.0000	1.0000	69.30
82.5	470,916		0.0000	1.0000	69.30
83.5	470,534	1,026	0.0022	0.9978	69.30
84.5	469,507	370,518	0.7892	0.2108	69.15
85.5	98,989		0.0000	1.0000	14.58
86.5	98,989		0.0000	1.0000	14.58
87.5	98,989	22	0.0002	0.9998	14.58
88.5	98,967	1,363	0.0138	0.9862	14.58
89.5	16,791	75	0.0044	0.9956	14.38
90.5	8,052		0.0000	1.0000	14.31
91.5	8,052		0.0000	1.0000	14.31
92.5	8,052		0.0000	1.0000	14.31
93.5					14.31

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,142,559		0.0000	1.0000	100.00
0.5	2,086,787		0.0000	1.0000	100.00
1.5	1,253,895		0.0000	1.0000	100.00
2.5	1,142,454		0.0000	1.0000	100.00
3.5	1,012,471		0.0000	1.0000	100.00
4.5	689,881		0.0000	1.0000	100.00
5.5	669,518		0.0000	1.0000	100.00
6.5	636,889		0.0000	1.0000	100.00
7.5	490,407		0.0000	1.0000	100.00
8.5	324,907		0.0000	1.0000	100.00
9.5	324,907		0.0000	1.0000	100.00
10.5	342,927		0.0000	1.0000	100.00
11.5	342,927		0.0000	1.0000	100.00
12.5	342,927		0.0000	1.0000	100.00
13.5	203,523		0.0000	1.0000	100.00
14.5	188,214		0.0000	1.0000	100.00
15.5	361,078		0.0000	1.0000	100.00
16.5	567,488		0.0000	1.0000	100.00
17.5	845,856		0.0000	1.0000	100.00
18.5	1,123,003		0.0000	1.0000	100.00
19.5	1,540,093		0.0000	1.0000	100.00
20.5	2,448,220		0.0000	1.0000	100.00
21.5	2,487,123		0.0000	1.0000	100.00
22.5	2,517,096		0.0000	1.0000	100.00
23.5	2,555,561		0.0000	1.0000	100.00
24.5	2,583,898		0.0000	1.0000	100.00
25.5	2,624,140		0.0000	1.0000	100.00
26.5	2,740,715		0.0000	1.0000	100.00
27.5	2,775,602		0.0000	1.0000	100.00
28.5	2,782,326		0.0000	1.0000	100.00
29.5	2,789,264	25,960	0.0093	0.9907	100.00
30.5	2,745,294	22,977	0.0084	0.9916	99.07
31.5	2,749,096	10,947	0.0040	0.9960	98.24
32.5	2,751,020	22,856	0.0083	0.9917	97.85
33.5	2,731,598	26,600	0.0097	0.9903	97.04
34.5	2,704,998	7,587	0.0028	0.9972	96.09
35.5	2,526,438	7,058	0.0028	0.9972	95.82
36.5	2,330,434	2,731	0.0012	0.9988	95.55
37.5	1,975,130	1,764	0.0009	0.9991	95.44
38.5	1,683,863	3,258	0.0019	0.9981	95.36

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,237,388	77,900	0.0630	0.9370	95.17
40.5	341,913	2,463	0.0072	0.9928	89.18
41.5	307,475	436	0.0014	0.9986	88.54
42.5	281,725	188	0.0007	0.9993	88.41
43.5	250,308	38	0.0002	0.9998	88.35
44.5	242,953	9	0.0000	1.0000	88.34
45.5	215,465	1,020	0.0047	0.9953	88.34
46.5	192,615	179	0.0009	0.9991	87.92
47.5	181,637	135	0.0007	0.9993	87.84
48.5	185,114		0.0000	1.0000	87.77
49.5	176,285	5,944	0.0337	0.9663	87.77
50.5	170,341	238	0.0014	0.9986	84.81
51.5	136,552		0.0000	1.0000	84.69
52.5	123,860		0.0000	1.0000	84.69
53.5	123,580	7,727	0.0625	0.9375	84.69
54.5	115,853	17,343	0.1497	0.8503	79.40
55.5	98,510		0.0000	1.0000	67.51
56.5	90,240		0.0000	1.0000	67.51
57.5	124,540	2,067	0.0166	0.9834	67.51
58.5	123,012	612	0.0050	0.9950	66.39
59.5	101,575	577	0.0057	0.9943	66.06
60.5	100,467	4,495	0.0447	0.9553	65.69
61.5	98,466		0.0000	1.0000	62.75
62.5	99,992	389	0.0039	0.9961	62.75
63.5	96,780		0.0000	1.0000	62.50
64.5	96,799		0.0000	1.0000	62.50
65.5	91,219		0.0000	1.0000	62.50
66.5	79,922		0.0000	1.0000	62.50
67.5	56,216	374	0.0066	0.9934	62.50
68.5	42,243		0.0000	1.0000	62.09
69.5	154,949	540	0.0035	0.9965	62.09
70.5	163,456		0.0000	1.0000	61.87
71.5	163,456		0.0000	1.0000	61.87
72.5	163,456		0.0000	1.0000	61.87
73.5	170,184		0.0000	1.0000	61.87
74.5	170,249	488	0.0029	0.9971	61.87
75.5	169,835		0.0000	1.0000	61.69
76.5	509,485		0.0000	1.0000	61.69
77.5	475,160		0.0000	1.0000	61.69
78.5	475,160	20	0.0000	1.0000	61.69

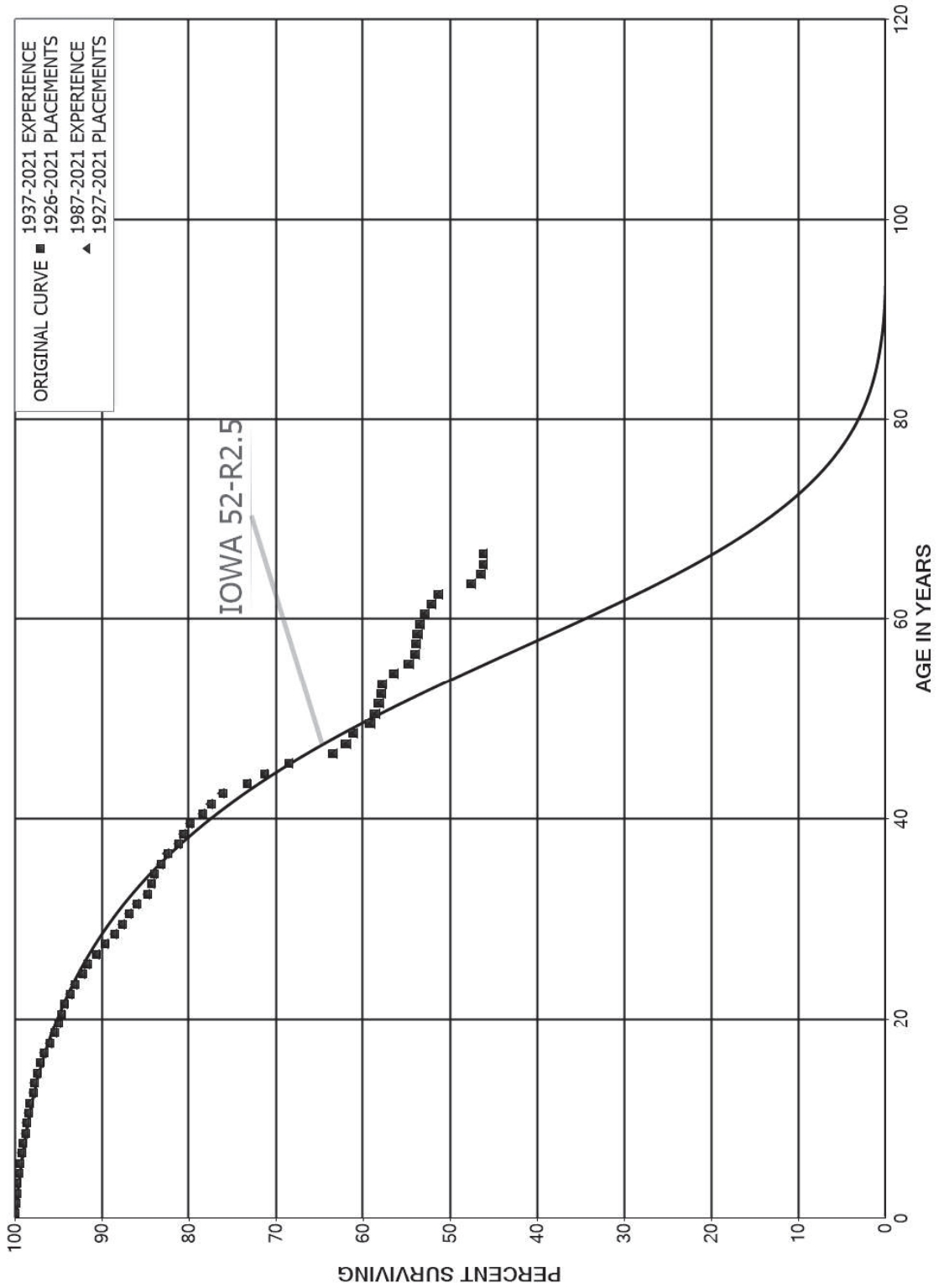
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 2002-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	475,140		0.0000	1.0000	61.69
80.5	474,937		0.0000	1.0000	61.69
81.5	472,442		0.0000	1.0000	61.69
82.5	470,916		0.0000	1.0000	61.69
83.5	470,534	1,026	0.0022	0.9978	61.69
84.5	469,507	370,518	0.7892	0.2108	61.56
85.5	98,989		0.0000	1.0000	12.98
86.5	98,989		0.0000	1.0000	12.98
87.5	98,989	22	0.0002	0.9998	12.98
88.5	98,967	1,363	0.0138	0.9862	12.98
89.5	16,791	75	0.0044	0.9956	12.80
90.5	8,052		0.0000	1.0000	12.74
91.5	8,052		0.0000	1.0000	12.74
92.5	8,052		0.0000	1.0000	12.74
93.5					12.74

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	520,693,367	54,514	0.0001	0.9999	100.00
0.5	478,405,943	476,231	0.0010	0.9990	99.99
1.5	452,710,333	561,570	0.0012	0.9988	99.89
2.5	411,140,607	351,024	0.0009	0.9991	99.77
3.5	363,718,616	501,839	0.0014	0.9986	99.68
4.5	335,564,504	415,026	0.0012	0.9988	99.54
5.5	306,861,493	710,874	0.0023	0.9977	99.42
6.5	287,282,482	490,189	0.0017	0.9983	99.19
7.5	272,336,034	679,364	0.0025	0.9975	99.02
8.5	260,255,190	350,496	0.0013	0.9987	98.77
9.5	248,463,527	486,167	0.0020	0.9980	98.64
10.5	241,847,146	412,081	0.0017	0.9983	98.45
11.5	233,936,607	959,249	0.0041	0.9959	98.28
12.5	223,754,070	345,259	0.0015	0.9985	97.88
13.5	208,874,143	746,680	0.0036	0.9964	97.73
14.5	190,721,288	671,096	0.0035	0.9965	97.38
15.5	173,756,573	652,563	0.0038	0.9962	97.03
16.5	157,541,692	1,154,234	0.0073	0.9927	96.67
17.5	147,574,429	815,713	0.0055	0.9945	95.96
18.5	137,042,104	652,845	0.0048	0.9952	95.43
19.5	127,610,523	518,407	0.0041	0.9959	94.98
20.5	118,734,016	442,475	0.0037	0.9963	94.59
21.5	109,814,621	712,507	0.0065	0.9935	94.24
22.5	102,078,195	611,608	0.0060	0.9940	93.63
23.5	93,284,313	871,180	0.0093	0.9907	93.07
24.5	84,296,944	533,984	0.0063	0.9937	92.20
25.5	76,411,385	868,208	0.0114	0.9886	91.61
26.5	69,282,299	767,728	0.0111	0.9889	90.57
27.5	62,174,081	701,724	0.0113	0.9887	89.57
28.5	56,802,479	605,390	0.0107	0.9893	88.56
29.5	52,782,395	453,255	0.0086	0.9914	87.61
30.5	47,830,317	491,796	0.0103	0.9897	86.86
31.5	41,716,490	578,789	0.0139	0.9861	85.97
32.5	36,365,400	231,195	0.0064	0.9936	84.77
33.5	31,094,649	125,260	0.0040	0.9960	84.24
34.5	27,246,826	232,845	0.0085	0.9915	83.90
35.5	24,918,791	219,936	0.0088	0.9912	83.18
36.5	22,660,999	335,591	0.0148	0.9852	82.45
37.5	19,998,711	142,582	0.0071	0.9929	81.22
38.5	18,491,700	198,215	0.0107	0.9893	80.65

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,573,135	283,750	0.0171	0.9829	79.78
40.5	13,748,861	170,622	0.0124	0.9876	78.41
41.5	9,057,790	154,627	0.0171	0.9829	77.44
42.5	5,592,320	211,994	0.0379	0.9621	76.12
43.5	4,164,423	112,062	0.0269	0.9731	73.23
44.5	3,333,653	131,499	0.0394	0.9606	71.26
45.5	2,297,943	164,628	0.0716	0.9284	68.45
46.5	2,134,467	49,463	0.0232	0.9768	63.55
47.5	1,785,090	24,592	0.0138	0.9862	62.08
48.5	1,428,028	44,809	0.0314	0.9686	61.22
49.5	1,298,870	12,538	0.0097	0.9903	59.30
50.5	1,141,427	8,832	0.0077	0.9923	58.73
51.5	953,523	4,398	0.0046	0.9954	58.27
52.5	822,751	2,409	0.0029	0.9971	58.00
53.5	753,692	16,634	0.0221	0.9779	57.83
54.5	720,888	22,212	0.0308	0.9692	56.56
55.5	671,525	8,885	0.0132	0.9868	54.82
56.5	662,640	1,221	0.0018	0.9982	54.09
57.5	656,088	2,450	0.0037	0.9963	53.99
58.5	617,087	2,892	0.0047	0.9953	53.79
59.5	537,484	5,725	0.0107	0.9893	53.54
60.5	503,690	7,242	0.0144	0.9856	52.97
61.5	494,064	7,450	0.0151	0.9849	52.20
62.5	481,987	35,318	0.0733	0.9267	51.42
63.5	409,311	9,855	0.0241	0.9759	47.65
64.5	386,219	2,311	0.0060	0.9940	46.50
65.5	327,079		0.0000	1.0000	46.22
66.5	222,313		0.0000	1.0000	46.22
67.5	187,808	1,296	0.0069	0.9931	46.22
68.5	171,940	9,155	0.0532	0.9468	45.91
69.5	154,482		0.0000	1.0000	43.46
70.5	141,339	67	0.0005	0.9995	43.46
71.5	141,272	205	0.0014	0.9986	43.44
72.5	140,406	217	0.0015	0.9985	43.38
73.5	112,809	1,089	0.0097	0.9903	43.31
74.5	111,157		0.0000	1.0000	42.89
75.5	110,604	56	0.0005	0.9995	42.89
76.5	107,994		0.0000	1.0000	42.87
77.5	105,883	174	0.0016	0.9984	42.87
78.5	99,355		0.0000	1.0000	42.80

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	99,156		0.0000	1.0000	42.80
80.5	99,007		0.0000	1.0000	42.80
81.5	68,413		0.0000	1.0000	42.80
82.5	68,413		0.0000	1.0000	42.80
83.5	35,834	942	0.0263	0.9737	42.80
84.5	34,815	735	0.0211	0.9789	41.68
85.5	34,080		0.0000	1.0000	40.80
86.5	34,080	748	0.0219	0.9781	40.80
87.5	33,332	16	0.0005	0.9995	39.90
88.5	24,136	502	0.0208	0.9792	39.88
89.5	7,570		0.0000	1.0000	39.05
90.5	4,906		0.0000	1.0000	39.05
91.5	4,906		0.0000	1.0000	39.05
92.5	4,382		0.0000	1.0000	39.05
93.5	11		0.0000	1.0000	39.05
94.5					39.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	490,323,449	50,622	0.0001	0.9999	100.00
0.5	450,691,840	470,421	0.0010	0.9990	99.99
1.5	427,356,292	553,855	0.0013	0.9987	99.89
2.5	388,484,305	343,600	0.0009	0.9991	99.76
3.5	342,749,172	496,558	0.0014	0.9986	99.67
4.5	316,431,977	408,954	0.0013	0.9987	99.52
5.5	290,484,815	704,465	0.0024	0.9976	99.39
6.5	275,852,840	486,900	0.0018	0.9982	99.15
7.5	264,830,375	673,839	0.0025	0.9975	98.98
8.5	254,339,640	344,485	0.0014	0.9986	98.73
9.5	243,557,216	482,394	0.0020	0.9980	98.59
10.5	238,101,499	406,200	0.0017	0.9983	98.40
11.5	230,383,246	952,830	0.0041	0.9959	98.23
12.5	220,821,685	339,627	0.0015	0.9985	97.82
13.5	206,401,564	740,955	0.0036	0.9964	97.67
14.5	188,433,989	663,339	0.0035	0.9965	97.32
15.5	171,794,501	640,585	0.0037	0.9963	96.98
16.5	155,818,438	1,147,517	0.0074	0.9926	96.62
17.5	146,103,065	804,152	0.0055	0.9945	95.91
18.5	135,653,619	638,847	0.0047	0.9953	95.38
19.5	126,256,175	500,489	0.0040	0.9960	94.93
20.5	117,433,852	434,809	0.0037	0.9963	94.55
21.5	108,525,978	703,185	0.0065	0.9935	94.20
22.5	100,834,224	601,831	0.0060	0.9940	93.59
23.5	92,159,258	859,203	0.0093	0.9907	93.03
24.5	83,317,105	524,287	0.0063	0.9937	92.17
25.5	75,501,760	851,298	0.0113	0.9887	91.59
26.5	68,394,930	761,565	0.0111	0.9889	90.55
27.5	61,300,650	693,714	0.0113	0.9887	89.55
28.5	56,067,489	602,324	0.0107	0.9893	88.53
29.5	52,068,358	443,323	0.0085	0.9915	87.58
30.5	47,253,634	488,557	0.0103	0.9897	86.84
31.5	41,346,670	573,061	0.0139	0.9861	85.94
32.5	36,047,944	227,423	0.0063	0.9937	84.75
33.5	30,798,719	116,017	0.0038	0.9962	84.21
34.5	26,972,642	229,692	0.0085	0.9915	83.90
35.5	24,675,463	215,993	0.0088	0.9912	83.18
36.5	22,422,179	332,539	0.0148	0.9852	82.45
37.5	19,763,632	138,602	0.0070	0.9930	81.23
38.5	18,292,894	195,806	0.0107	0.9893	80.66

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,377,130	280,912	0.0172	0.9828	79.80
40.5	13,555,694	165,846	0.0122	0.9878	78.43
41.5	8,872,326	152,058	0.0171	0.9829	77.47
42.5	5,411,825	209,650	0.0387	0.9613	76.14
43.5	3,994,523	107,700	0.0270	0.9730	73.19
44.5	3,168,605	129,451	0.0409	0.9591	71.22
45.5	2,135,142	161,904	0.0758	0.9242	68.31
46.5	2,054,550	48,020	0.0234	0.9766	63.13
47.5	1,706,615	23,661	0.0139	0.9861	61.65
48.5	1,383,739	44,097	0.0319	0.9681	60.80
49.5	1,255,416	11,728	0.0093	0.9907	58.86
50.5	1,101,407	8,581	0.0078	0.9922	58.31
51.5	913,754	4,280	0.0047	0.9953	57.86
52.5	783,104	1,170	0.0015	0.9985	57.59
53.5	724,756	16,605	0.0229	0.9771	57.50
54.5	711,684	22,191	0.0312	0.9688	56.18
55.5	666,011	8,857	0.0133	0.9867	54.43
56.5	657,154	1,213	0.0018	0.9982	53.71
57.5	651,138	2,447	0.0038	0.9962	53.61
58.5	617,076	2,892	0.0047	0.9953	53.41
59.5	537,484	5,725	0.0107	0.9893	53.16
60.5	503,690	7,242	0.0144	0.9856	52.59
61.5	494,064	7,450	0.0151	0.9849	51.83
62.5	481,987	35,318	0.0733	0.9267	51.05
63.5	409,311	9,855	0.0241	0.9759	47.31
64.5	386,219	2,311	0.0060	0.9940	46.17
65.5	327,079		0.0000	1.0000	45.90
66.5	222,313		0.0000	1.0000	45.90
67.5	187,808	1,296	0.0069	0.9931	45.90
68.5	171,940	9,155	0.0532	0.9468	45.58
69.5	154,482		0.0000	1.0000	43.15
70.5	141,339	67	0.0005	0.9995	43.15
71.5	141,272	205	0.0014	0.9986	43.13
72.5	140,406	217	0.0015	0.9985	43.07
73.5	112,809	1,089	0.0097	0.9903	43.00
74.5	111,157		0.0000	1.0000	42.59
75.5	110,604	56	0.0005	0.9995	42.59
76.5	107,994		0.0000	1.0000	42.57
77.5	105,883	174	0.0016	0.9984	42.57
78.5	99,355		0.0000	1.0000	42.50

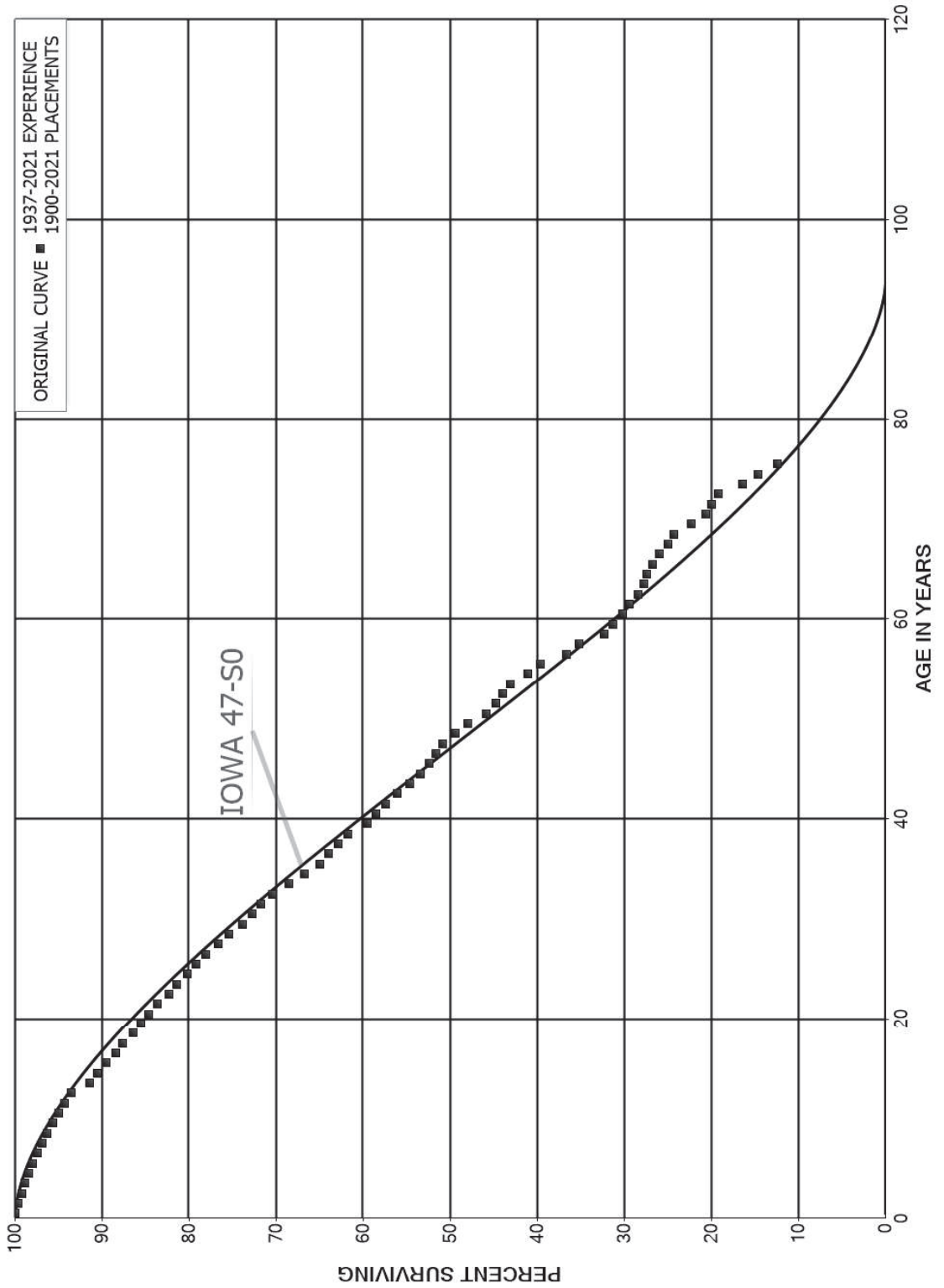
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	99,156		0.0000	1.0000	42.50
80.5	99,007		0.0000	1.0000	42.50
81.5	68,413		0.0000	1.0000	42.50
82.5	68,413		0.0000	1.0000	42.50
83.5	35,834	942	0.0263	0.9737	42.50
84.5	34,815	735	0.0211	0.9789	41.38
85.5	34,080		0.0000	1.0000	40.50
86.5	34,080	748	0.0219	0.9781	40.50
87.5	33,332	16	0.0005	0.9995	39.62
88.5	24,136	502	0.0208	0.9792	39.60
89.5	7,570		0.0000	1.0000	38.77
90.5	4,906		0.0000	1.0000	38.77
91.5	4,906		0.0000	1.0000	38.77
92.5	4,382		0.0000	1.0000	38.77
93.5	11		0.0000	1.0000	38.77
94.5					38.77

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	405,683,371	381,482	0.0009	0.9991	100.00
0.5	390,795,182	1,329,751	0.0034	0.9966	99.91
1.5	377,969,297	1,391,084	0.0037	0.9963	99.57
2.5	357,934,962	1,496,087	0.0042	0.9958	99.20
3.5	343,741,320	1,470,267	0.0043	0.9957	98.78
4.5	327,951,543	1,525,372	0.0047	0.9953	98.36
5.5	314,580,550	1,482,084	0.0047	0.9953	97.90
6.5	301,394,563	1,766,922	0.0059	0.9941	97.44
7.5	289,771,829	1,646,400	0.0057	0.9943	96.87
8.5	288,374,021	2,087,340	0.0072	0.9928	96.32
9.5	283,283,546	2,074,778	0.0073	0.9927	95.62
10.5	278,422,323	1,987,414	0.0071	0.9929	94.92
11.5	274,854,441	2,315,431	0.0084	0.9916	94.25
12.5	271,806,358	6,019,037	0.0221	0.9779	93.45
13.5	265,803,513	2,434,274	0.0092	0.9908	91.38
14.5	259,794,444	3,137,714	0.0121	0.9879	90.55
15.5	248,316,123	2,908,630	0.0117	0.9883	89.45
16.5	239,051,966	2,275,743	0.0095	0.9905	88.41
17.5	191,252,287	2,591,781	0.0136	0.9864	87.56
18.5	184,513,224	1,936,898	0.0105	0.9895	86.38
19.5	178,747,697	1,796,279	0.0100	0.9900	85.47
20.5	172,782,250	1,967,153	0.0114	0.9886	84.61
21.5	163,504,983	2,669,092	0.0163	0.9837	83.65
22.5	153,533,634	1,656,263	0.0108	0.9892	82.28
23.5	145,204,188	2,118,994	0.0146	0.9854	81.39
24.5	137,411,042	1,714,816	0.0125	0.9875	80.21
25.5	128,336,425	1,833,610	0.0143	0.9857	79.21
26.5	119,737,403	2,286,288	0.0191	0.9809	78.07
27.5	110,482,236	1,751,411	0.0159	0.9841	76.58
28.5	105,173,168	2,106,525	0.0200	0.9800	75.37
29.5	99,641,456	1,460,795	0.0147	0.9853	73.86
30.5	93,016,531	1,303,961	0.0140	0.9860	72.78
31.5	87,470,774	1,667,786	0.0191	0.9809	71.76
32.5	78,657,164	2,161,365	0.0275	0.9725	70.39
33.5	73,055,000	1,867,686	0.0256	0.9744	68.45
34.5	68,347,879	1,751,202	0.0256	0.9744	66.70
35.5	64,314,383	1,031,669	0.0160	0.9840	65.00
36.5	62,057,016	1,043,400	0.0168	0.9832	63.95
37.5	60,230,146	1,068,184	0.0177	0.9823	62.88
38.5	56,543,195	2,042,576	0.0361	0.9639	61.76

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,317,177	929,038	0.0171	0.9829	59.53
40.5	50,017,632	976,324	0.0195	0.9805	58.51
41.5	46,134,748	1,014,046	0.0220	0.9780	57.37
42.5	41,708,113	1,094,674	0.0262	0.9738	56.11
43.5	37,884,418	834,980	0.0220	0.9780	54.64
44.5	34,784,100	647,453	0.0186	0.9814	53.43
45.5	32,410,938	520,056	0.0160	0.9840	52.44
46.5	28,836,637	431,661	0.0150	0.9850	51.60
47.5	24,250,719	662,331	0.0273	0.9727	50.82
48.5	16,830,332	496,380	0.0295	0.9705	49.44
49.5	16,300,352	741,268	0.0455	0.9545	47.98
50.5	13,210,942	314,494	0.0238	0.9762	45.80
51.5	11,825,378	215,747	0.0182	0.9818	44.71
52.5	10,070,606	196,084	0.0195	0.9805	43.89
53.5	8,183,020	370,702	0.0453	0.9547	43.04
54.5	6,123,515	225,855	0.0369	0.9631	41.09
55.5	5,078,080	375,759	0.0740	0.9260	39.57
56.5	4,232,595	165,599	0.0391	0.9609	36.64
57.5	3,624,893	305,258	0.0842	0.9158	35.21
58.5	3,245,211	94,907	0.0292	0.9708	32.24
59.5	2,674,297	95,780	0.0358	0.9642	31.30
60.5	2,139,290	55,372	0.0259	0.9741	30.18
61.5	1,596,602	55,622	0.0348	0.9652	29.40
62.5	1,321,002	32,721	0.0248	0.9752	28.37
63.5	1,200,502	12,849	0.0107	0.9893	27.67
64.5	1,084,591	23,798	0.0219	0.9781	27.38
65.5	858,656	26,765	0.0312	0.9688	26.78
66.5	646,731	24,093	0.0373	0.9627	25.94
67.5	529,854	15,611	0.0295	0.9705	24.97
68.5	420,135	34,039	0.0810	0.9190	24.24
69.5	270,238	19,930	0.0737	0.9263	22.27
70.5	179,695	5,960	0.0332	0.9668	20.63
71.5	173,735	6,670	0.0384	0.9616	19.95
72.5	148,983	21,905	0.1470	0.8530	19.18
73.5	124,381	13,472	0.1083	0.8917	16.36
74.5	89,822	13,465	0.1499	0.8501	14.59
75.5	57,496	4,979	0.0866	0.9134	12.40
76.5	49,684	2,182	0.0439	0.9561	11.33
77.5	42,734	2,307	0.0540	0.9460	10.83
78.5	39,167	1,773	0.0453	0.9547	10.25

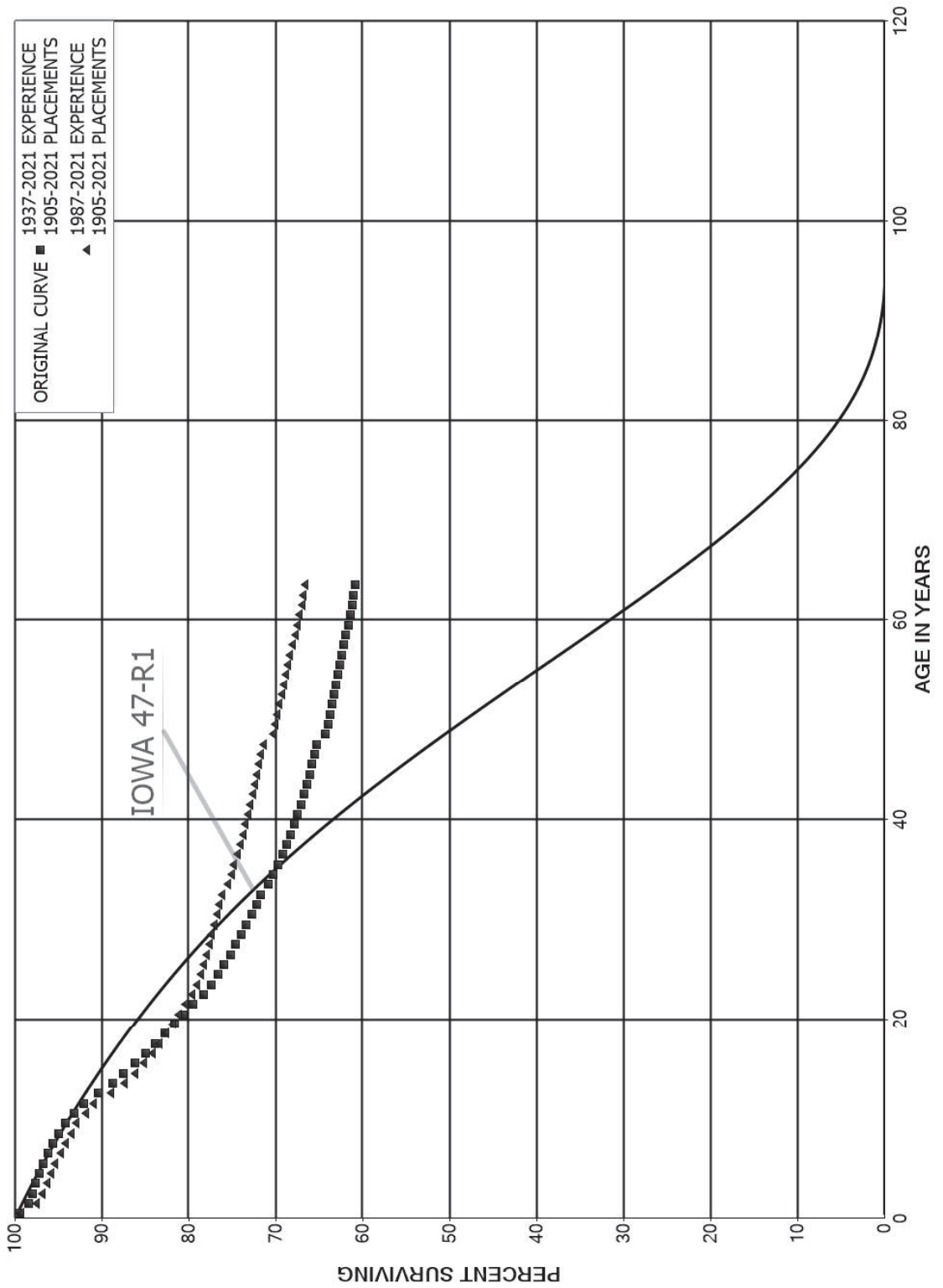
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	37,246	1,061	0.0285	0.9715	9.78	
80.5	36,160	765	0.0212	0.9788	9.50	
81.5	34,470	7	0.0002	0.9998	9.30	
82.5	34,463	36	0.0010	0.9990	9.30	
83.5	34,323	213	0.0062	0.9938	9.29	
84.5	34,033	300	0.0088	0.9912	9.23	
85.5	32,946	1,272	0.0386	0.9614	9.15	
86.5	31,032	386	0.0125	0.9875	8.80	
87.5	30,646	1,091	0.0356	0.9644	8.69	
88.5	29,449	186	0.0063	0.9937	8.38	
89.5	28,640	3,226	0.1127	0.8873	8.33	
90.5	25,413	84	0.0033	0.9967	7.39	
91.5	24,931	8	0.0003	0.9997	7.36	
92.5	20,792	493	0.0237	0.9763	7.36	
93.5	19,271	381	0.0198	0.9802	7.19	
94.5	17,597		0.0000	1.0000	7.05	
95.5	16,491	172	0.0104	0.9896	7.05	
96.5	13,852	142	0.0103	0.9897	6.97	
97.5	13,627		0.0000	1.0000	6.90	
98.5	4,524		0.0000	1.0000	6.90	
99.5	1,546	111	0.0718	0.9282	6.90	
100.5	1,435	431	0.3002	0.6998	6.40	
101.5	458		0.0000	1.0000	4.48	
102.5	458		0.0000	1.0000	4.48	
103.5	458		0.0000	1.0000	4.48	
104.5	46		0.0000	1.0000	4.48	
105.5	46		0.0000	1.0000	4.48	
106.5	46		0.0000	1.0000	4.48	
107.5	46		0.0000	1.0000	4.48	
108.5	46		0.0000	1.0000	4.48	
109.5	46		0.0000	1.0000	4.48	
110.5	46		0.0000	1.0000	4.48	
111.5					4.48	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 369.10 OVERHEAD SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	59,308,110	301,189	0.0051	0.9949	100.00
0.5	57,701,869	620,002	0.0107	0.9893	99.49
1.5	55,941,321	251,144	0.0045	0.9955	98.42
2.5	54,715,601	222,536	0.0041	0.9959	97.98
3.5	53,339,021	237,531	0.0045	0.9955	97.58
4.5	51,994,526	221,971	0.0043	0.9957	97.15
5.5	50,147,574	301,039	0.0060	0.9940	96.73
6.5	48,873,068	277,077	0.0057	0.9943	96.15
7.5	47,496,949	355,329	0.0075	0.9925	95.61
8.5	45,997,349	349,008	0.0076	0.9924	94.89
9.5	44,403,411	483,766	0.0109	0.9891	94.17
10.5	42,780,784	471,539	0.0110	0.9890	93.15
11.5	41,397,074	799,115	0.0193	0.9807	92.12
12.5	39,291,376	683,463	0.0174	0.9826	90.34
13.5	37,115,626	542,977	0.0146	0.9854	88.77
14.5	35,028,350	504,238	0.0144	0.9856	87.47
15.5	33,597,603	490,801	0.0146	0.9854	86.21
16.5	31,742,181	402,717	0.0127	0.9873	84.95
17.5	31,339,464	427,805	0.0137	0.9863	83.87
18.5	30,840,258	409,650	0.0133	0.9867	82.73
19.5	30,406,812	398,590	0.0131	0.9869	81.63
20.5	30,008,135	393,816	0.0131	0.9869	80.56
21.5	29,454,565	437,152	0.0148	0.9852	79.50
22.5	28,616,817	329,544	0.0115	0.9885	78.32
23.5	27,107,620	278,694	0.0103	0.9897	77.42
24.5	25,417,066	236,200	0.0093	0.9907	76.63
25.5	24,133,588	229,286	0.0095	0.9905	75.91
26.5	23,168,562	194,360	0.0084	0.9916	75.19
27.5	22,660,851	184,695	0.0082	0.9918	74.56
28.5	22,268,155	178,775	0.0080	0.9920	73.95
29.5	22,046,286	175,374	0.0080	0.9920	73.36
30.5	21,203,484	159,467	0.0075	0.9925	72.78
31.5	20,305,731	153,140	0.0075	0.9925	72.23
32.5	19,678,956	233,465	0.0119	0.9881	71.68
33.5	18,756,153	151,563	0.0081	0.9919	70.83
34.5	17,996,770	125,941	0.0070	0.9930	70.26
35.5	17,192,233	137,115	0.0080	0.9920	69.77
36.5	16,304,107	107,892	0.0066	0.9934	69.21
37.5	15,502,353	106,011	0.0068	0.9932	68.76
38.5	14,700,151	92,596	0.0063	0.9937	68.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,744,697	80,832	0.0059	0.9941	67.86
40.5	12,682,122	67,568	0.0053	0.9947	67.46
41.5	11,925,435	65,528	0.0055	0.9945	67.10
42.5	11,229,231	56,615	0.0050	0.9950	66.73
43.5	10,467,386	46,264	0.0044	0.9956	66.39
44.5	9,687,653	41,428	0.0043	0.9957	66.10
45.5	8,841,931	38,628	0.0044	0.9956	65.82
46.5	7,932,839	30,448	0.0038	0.9962	65.53
47.5	7,086,177	112,204	0.0158	0.9842	65.28
48.5	6,227,620	24,117	0.0039	0.9961	64.24
49.5	5,503,929	20,300	0.0037	0.9963	63.99
50.5	4,863,911	16,715	0.0034	0.9966	63.76
51.5	4,347,854	15,369	0.0035	0.9965	63.54
52.5	3,804,129	15,693	0.0041	0.9959	63.31
53.5	3,293,306	11,741	0.0036	0.9964	63.05
54.5	2,854,822	8,358	0.0029	0.9971	62.83
55.5	2,438,425	8,174	0.0034	0.9966	62.64
56.5	2,090,794	9,895	0.0047	0.9953	62.43
57.5	1,780,929	7,139	0.0040	0.9960	62.14
58.5	1,472,885	5,477	0.0037	0.9963	61.89
59.5	1,195,343	4,923	0.0041	0.9959	61.66
60.5	956,078	3,371	0.0035	0.9965	61.41
61.5	778,319	1,712	0.0022	0.9978	61.19
62.5	657,857	2,097	0.0032	0.9968	61.05
63.5	582,926	645	0.0011	0.9989	60.86
64.5	543,984	801	0.0015	0.9985	60.79
65.5	515,005	1,127	0.0022	0.9978	60.70
66.5	492,575	439	0.0009	0.9991	60.57
67.5	301,563	703	0.0023	0.9977	60.52
68.5	217,930	209	0.0010	0.9990	60.38
69.5	103,696	234	0.0023	0.9977	60.32
70.5	30,531	52	0.0017	0.9983	60.18
71.5	15,438	132	0.0085	0.9915	60.08
72.5	15,306	445	0.0291	0.9709	59.57
73.5	14,861	167	0.0112	0.9888	57.83
74.5	14,694	768	0.0523	0.9477	57.18
75.5	13,707	109	0.0079	0.9921	54.19
76.5	13,438	178	0.0133	0.9867	53.77
77.5	12,980	1,214	0.0935	0.9065	53.05
78.5	11,721	433	0.0369	0.9631	48.09

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	10,150	75	0.0074	0.9926	46.31	
80.5	8,380	30	0.0036	0.9964	45.97	
81.5	7,857	33	0.0042	0.9958	45.81	
82.5	7,217	166	0.0230	0.9770	45.61	
83.5	7,009	1,175	0.1677	0.8323	44.56	
84.5	5,143	1,118	0.2173	0.7827	37.09	
85.5	3,709	87	0.0235	0.9765	29.03	
86.5	3,463	84	0.0244	0.9756	28.35	
87.5	2,902		0.0000	1.0000	27.66	
88.5	2,832		0.0000	1.0000	27.66	
89.5	1,830		0.0000	1.0000	27.66	
90.5	1,488	16	0.0107	0.9893	27.66	
91.5	1,348		0.0000	1.0000	27.36	
92.5	1,339		0.0000	1.0000	27.36	
93.5	1,216		0.0000	1.0000	27.36	
94.5	1,149		0.0000	1.0000	27.36	
95.5	1,131		0.0000	1.0000	27.36	
96.5	978		0.0000	1.0000	27.36	
97.5	958	10	0.0107	0.9893	27.36	
98.5	931		0.0000	1.0000	27.07	
99.5	657		0.0000	1.0000	27.07	
100.5	657		0.0000	1.0000	27.07	
101.5	238		0.0000	1.0000	27.07	
102.5	238		0.0000	1.0000	27.07	
103.5	238		0.0000	1.0000	27.07	
104.5	238	4	0.0176	0.9824	27.07	
105.5	234		0.0000	1.0000	26.60	
106.5	234		0.0000	1.0000	26.60	
107.5	211		0.0000	1.0000	26.60	
108.5	211		0.0000	1.0000	26.60	
109.5	211		0.0000	1.0000	26.60	
110.5	211		0.0000	1.0000	26.60	
111.5	211		0.0000	1.0000	26.60	
112.5	211		0.0000	1.0000	26.60	
113.5	211		0.0000	1.0000	26.60	
114.5	211		0.0000	1.0000	26.60	
115.5	211		0.0000	1.0000	26.60	
116.5					26.60	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,913,974	300,883	0.0084	0.9916	100.00
0.5	35,074,586	614,408	0.0175	0.9825	99.16
1.5	34,157,347	233,332	0.0068	0.9932	97.43
2.5	33,741,134	188,644	0.0056	0.9944	96.76
3.5	33,178,818	185,854	0.0056	0.9944	96.22
4.5	32,789,557	151,059	0.0046	0.9954	95.68
5.5	32,021,101	211,094	0.0066	0.9934	95.24
6.5	31,540,259	168,070	0.0053	0.9947	94.61
7.5	31,023,866	227,833	0.0073	0.9927	94.11
8.5	30,366,139	203,795	0.0067	0.9933	93.42
9.5	29,670,439	325,639	0.0110	0.9890	92.79
10.5	29,042,676	303,024	0.0104	0.9896	91.77
11.5	28,726,745	620,805	0.0216	0.9784	90.81
12.5	27,622,570	495,631	0.0179	0.9821	88.85
13.5	26,474,118	350,771	0.0132	0.9868	87.26
14.5	25,378,273	309,533	0.0122	0.9878	86.10
15.5	24,848,378	294,589	0.0119	0.9881	85.05
16.5	23,681,505	206,065	0.0087	0.9913	84.04
17.5	24,078,102	234,646	0.0097	0.9903	83.31
18.5	24,426,559	219,831	0.0090	0.9910	82.50
19.5	24,666,676	214,541	0.0087	0.9913	81.76
20.5	24,913,906	217,039	0.0087	0.9913	81.04
21.5	24,924,942	268,270	0.0108	0.9892	80.34
22.5	24,606,702	171,065	0.0070	0.9930	79.47
23.5	23,622,027	127,428	0.0054	0.9946	78.92
24.5	22,432,598	95,922	0.0043	0.9957	78.50
25.5	21,576,621	98,314	0.0046	0.9954	78.16
26.5	20,973,590	76,725	0.0037	0.9963	77.80
27.5	20,755,046	76,915	0.0037	0.9963	77.52
28.5	20,573,624	76,598	0.0037	0.9963	77.23
29.5	20,521,743	82,969	0.0040	0.9960	76.94
30.5	19,822,878	75,754	0.0038	0.9962	76.63
31.5	19,050,144	76,088	0.0040	0.9960	76.34
32.5	18,712,759	163,531	0.0087	0.9913	76.04
33.5	18,046,653	88,162	0.0049	0.9951	75.37
34.5	17,483,155	71,658	0.0041	0.9959	75.00
35.5	16,827,123	88,075	0.0052	0.9948	74.70
36.5	16,016,498	65,809	0.0041	0.9959	74.30
37.5	15,264,807	68,657	0.0045	0.9955	74.00
38.5	14,506,444	59,524	0.0041	0.9959	73.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,588,818	52,715	0.0039	0.9961	73.36
40.5	12,557,334	42,626	0.0034	0.9966	73.08
41.5	11,827,062	44,244	0.0037	0.9963	72.83
42.5	11,153,233	39,177	0.0035	0.9965	72.56
43.5	10,409,514	32,216	0.0031	0.9969	72.30
44.5	9,646,367	30,759	0.0032	0.9968	72.08
45.5	8,815,259	32,316	0.0037	0.9963	71.85
46.5	7,914,354	27,992	0.0035	0.9965	71.59
47.5	7,073,816	111,098	0.0157	0.9843	71.33
48.5	6,218,137	23,419	0.0038	0.9962	70.21
49.5	5,496,740	20,110	0.0037	0.9963	69.95
50.5	4,857,318	16,659	0.0034	0.9966	69.69
51.5	4,341,498	15,317	0.0035	0.9965	69.45
52.5	3,798,324	15,584	0.0041	0.9959	69.21
53.5	3,287,837	11,672	0.0035	0.9965	68.93
54.5	2,852,798	8,358	0.0029	0.9971	68.68
55.5	2,436,853	8,174	0.0034	0.9966	68.48
56.5	2,089,432	9,895	0.0047	0.9953	68.25
57.5	1,779,575	7,139	0.0040	0.9960	67.93
58.5	1,471,654	5,477	0.0037	0.9963	67.65
59.5	1,194,179	4,923	0.0041	0.9959	67.40
60.5	954,933	3,371	0.0035	0.9965	67.12
61.5	777,342	1,712	0.0022	0.9978	66.89
62.5	656,899	2,097	0.0032	0.9968	66.74
63.5	581,985	645	0.0011	0.9989	66.53
64.5	543,317	801	0.0015	0.9985	66.45
65.5	514,338	1,127	0.0022	0.9978	66.36
66.5	492,327	439	0.0009	0.9991	66.21
67.5	301,315	703	0.0023	0.9977	66.15
68.5	217,691	209	0.0010	0.9990	66.00
69.5	103,458	234	0.0023	0.9977	65.93
70.5	30,293	52	0.0017	0.9983	65.78
71.5	15,199	132	0.0087	0.9913	65.67
72.5	15,091	445	0.0295	0.9705	65.10
73.5	14,649	167	0.0114	0.9886	63.18
74.5	14,482	768	0.0530	0.9470	62.46
75.5	13,496	109	0.0081	0.9919	59.15
76.5	13,226	178	0.0135	0.9865	58.67
77.5	12,769	1,214	0.0951	0.9049	57.88
78.5	11,510	433	0.0376	0.9624	52.38

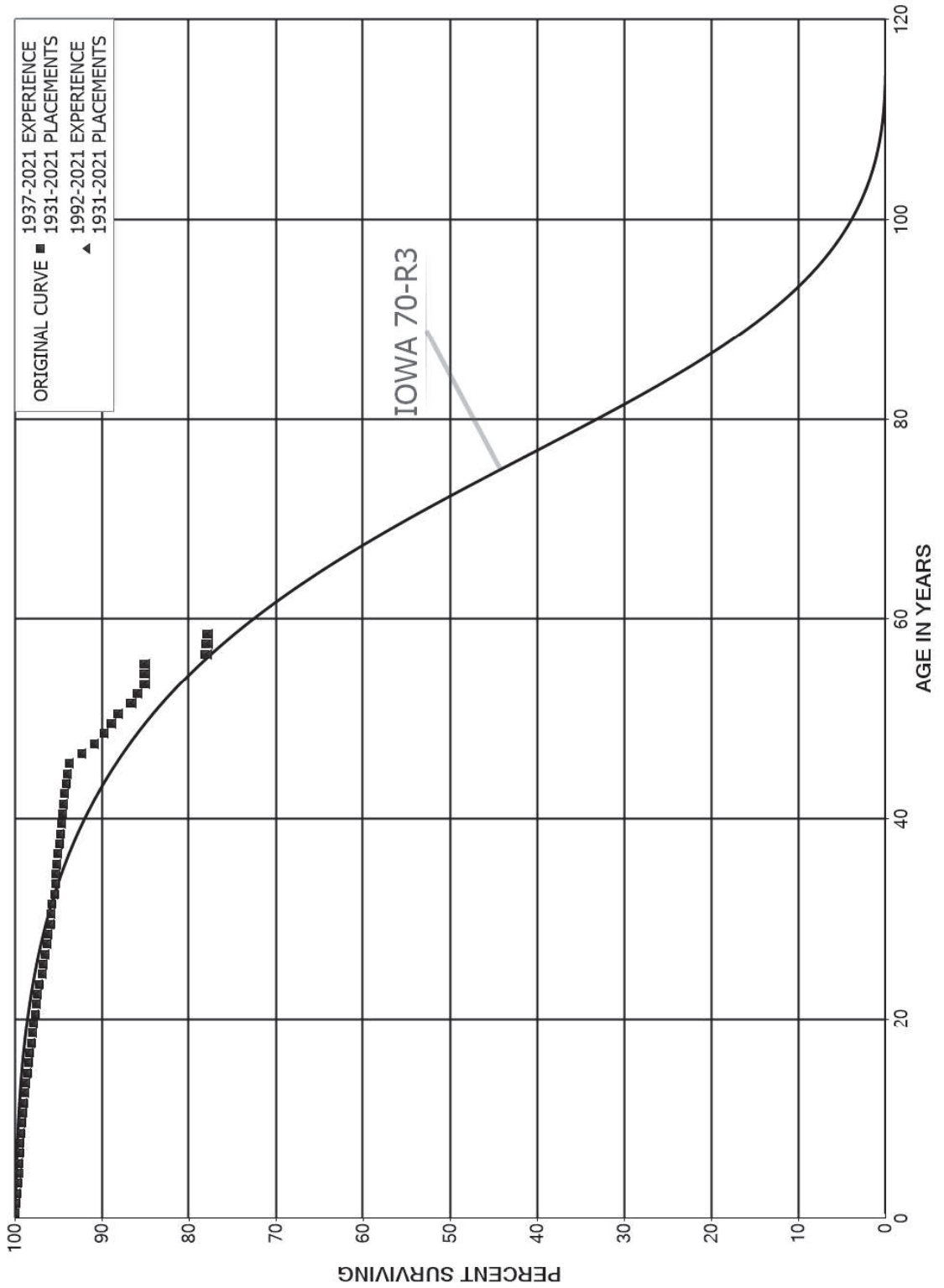
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	9,939	75	0.0075	0.9925	50.41	
80.5	8,168	30	0.0037	0.9963	50.03	
81.5	7,857	33	0.0042	0.9958	49.84	
82.5	7,217	166	0.0230	0.9770	49.63	
83.5	7,009	1,175	0.1677	0.8323	48.49	
84.5	5,143	1,118	0.2173	0.7827	40.36	
85.5	3,709	87	0.0235	0.9765	31.59	
86.5	3,463	84	0.0244	0.9756	30.85	
87.5	2,902		0.0000	1.0000	30.10	
88.5	2,832		0.0000	1.0000	30.10	
89.5	1,830		0.0000	1.0000	30.10	
90.5	1,488	16	0.0107	0.9893	30.10	
91.5	1,348		0.0000	1.0000	29.78	
92.5	1,339		0.0000	1.0000	29.78	
93.5	1,216		0.0000	1.0000	29.78	
94.5	1,149		0.0000	1.0000	29.78	
95.5	1,131		0.0000	1.0000	29.78	
96.5	978		0.0000	1.0000	29.78	
97.5	958	10	0.0107	0.9893	29.78	
98.5	931		0.0000	1.0000	29.46	
99.5	657		0.0000	1.0000	29.46	
100.5	657		0.0000	1.0000	29.46	
101.5	238		0.0000	1.0000	29.46	
102.5	238		0.0000	1.0000	29.46	
103.5	238		0.0000	1.0000	29.46	
104.5	238	4	0.0176	0.9824	29.46	
105.5	234		0.0000	1.0000	28.94	
106.5	234		0.0000	1.0000	28.94	
107.5	211		0.0000	1.0000	28.94	
108.5	211		0.0000	1.0000	28.94	
109.5	211		0.0000	1.0000	28.94	
110.5	211		0.0000	1.0000	28.94	
111.5	211		0.0000	1.0000	28.94	
112.5	211		0.0000	1.0000	28.94	
113.5	211		0.0000	1.0000	28.94	
114.5	211		0.0000	1.0000	28.94	
115.5	211		0.0000	1.0000	28.94	
116.5					28.94	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 369.20 UNDERGROUND SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	242,391,805	202,667	0.0008	0.9992	100.00
0.5	223,525,338	298,833	0.0013	0.9987	99.92
1.5	211,400,922	209,498	0.0010	0.9990	99.78
2.5	202,215,675	139,486	0.0007	0.9993	99.68
3.5	191,487,847	135,652	0.0007	0.9993	99.62
4.5	181,831,066	113,248	0.0006	0.9994	99.54
5.5	171,977,904	111,175	0.0006	0.9994	99.48
6.5	165,646,889	118,845	0.0007	0.9993	99.42
7.5	160,562,039	123,692	0.0008	0.9992	99.35
8.5	155,958,477	139,546	0.0009	0.9991	99.27
9.5	151,462,381	150,627	0.0010	0.9990	99.18
10.5	147,711,928	118,133	0.0008	0.9992	99.08
11.5	144,969,828	278,959	0.0019	0.9981	99.00
12.5	141,013,492	171,849	0.0012	0.9988	98.81
13.5	134,998,867	205,943	0.0015	0.9985	98.69
14.5	128,104,172	164,688	0.0013	0.9987	98.54
15.5	122,036,395	147,071	0.0012	0.9988	98.42
16.5	112,471,052	249,486	0.0022	0.9978	98.30
17.5	108,703,356	142,204	0.0013	0.9987	98.08
18.5	102,772,396	170,116	0.0017	0.9983	97.95
19.5	97,709,235	135,050	0.0014	0.9986	97.79
20.5	91,585,805	141,554	0.0015	0.9985	97.65
21.5	85,593,520	139,561	0.0016	0.9984	97.50
22.5	79,779,194	101,727	0.0013	0.9987	97.34
23.5	74,136,115	294,909	0.0040	0.9960	97.22
24.5	67,889,652	82,714	0.0012	0.9988	96.83
25.5	61,571,056	137,403	0.0022	0.9978	96.71
26.5	55,252,247	131,403	0.0024	0.9976	96.50
27.5	49,750,925	44,725	0.0009	0.9991	96.27
28.5	44,442,721	142,608	0.0032	0.9968	96.18
29.5	39,757,997	21,455	0.0005	0.9995	95.87
30.5	36,139,951	28,131	0.0008	0.9992	95.82
31.5	31,645,889	103,869	0.0033	0.9967	95.75
32.5	27,279,563	34,406	0.0013	0.9987	95.43
33.5	23,337,099	13,129	0.0006	0.9994	95.31
34.5	20,415,386	20,169	0.0010	0.9990	95.26
35.5	18,039,943	21,128	0.0012	0.9988	95.17
36.5	16,686,564	33,711	0.0020	0.9980	95.05
37.5	15,160,651	18,090	0.0012	0.9988	94.86
38.5	14,001,124	20,319	0.0015	0.9985	94.75

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,013,855	15,245	0.0012	0.9988	94.61
40.5	10,892,969	12,418	0.0011	0.9989	94.50
41.5	9,548,119	14,588	0.0015	0.9985	94.39
42.5	6,874,128	10,937	0.0016	0.9984	94.25
43.5	4,205,513	8,358	0.0020	0.9980	94.10
44.5	2,338,761	4,919	0.0021	0.9979	93.91
45.5	1,230,440	18,365	0.0149	0.9851	93.71
46.5	733,345	11,712	0.0160	0.9840	92.32
47.5	585,354	7,084	0.0121	0.9879	90.84
48.5	324,467	3,077	0.0095	0.9905	89.74
49.5	237,850	2,007	0.0084	0.9916	88.89
50.5	129,919	2,148	0.0165	0.9835	88.14
51.5	81,671	645	0.0079	0.9921	86.68
52.5	54,692	517	0.0095	0.9905	86.00
53.5	50,817		0.0000	1.0000	85.18
54.5	50,611		0.0000	1.0000	85.18
55.5	43,500	3,575	0.0822	0.9178	85.18
56.5	39,843	85	0.0021	0.9979	78.18
57.5	35,740	10	0.0003	0.9997	78.02
58.5	35,730		0.0000	1.0000	78.00
59.5	29,318		0.0000	1.0000	78.00
60.5	29,318		0.0000	1.0000	78.00
61.5	29,318		0.0000	1.0000	78.00
62.5	27,934	188	0.0067	0.9933	78.00
63.5	27,061	143	0.0053	0.9947	77.47
64.5	25,673		0.0000	1.0000	77.06
65.5	25,018	7	0.0003	0.9997	77.06
66.5	24,847		0.0000	1.0000	77.04
67.5	24,184		0.0000	1.0000	77.04
68.5	24,184		0.0000	1.0000	77.04
69.5	24,184		0.0000	1.0000	77.04
70.5	24,184		0.0000	1.0000	77.04
71.5	24,153		0.0000	1.0000	77.04
72.5	24,134		0.0000	1.0000	77.04
73.5	24,134		0.0000	1.0000	77.04
74.5	20,605	3	0.0001	0.9999	77.04
75.5	18,974		0.0000	1.0000	77.03
76.5	18,888	7	0.0004	0.9996	77.03
77.5	18,872	119	0.0063	0.9937	77.00
78.5	16,905		0.0000	1.0000	76.52

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,819		0.0000	1.0000	76.52
80.5	5,524		0.0000	1.0000	76.52
81.5	2,534		0.0000	1.0000	76.52
82.5	805	30	0.0370	0.9630	76.52
83.5	775		0.0000	1.0000	73.69
84.5	775		0.0000	1.0000	73.69
85.5	775		0.0000	1.0000	73.69
86.5	775		0.0000	1.0000	73.69
87.5	775		0.0000	1.0000	73.69
88.5	775		0.0000	1.0000	73.69
89.5	616		0.0000	1.0000	73.69
90.5					73.69

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021

EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	201,411,834	202,667	0.0010	0.9990	100.00
0.5	186,255,131	298,833	0.0016	0.9984	99.90
1.5	178,661,416	209,498	0.0012	0.9988	99.74
2.5	173,799,118	139,486	0.0008	0.9992	99.62
3.5	167,060,194	135,652	0.0008	0.9992	99.54
4.5	160,370,426	113,248	0.0007	0.9993	99.46
5.5	153,002,559	111,112	0.0007	0.9993	99.39
6.5	148,052,699	118,845	0.0008	0.9992	99.32
7.5	144,509,473	123,692	0.0009	0.9991	99.24
8.5	141,079,904	139,546	0.0010	0.9990	99.15
9.5	137,576,691	150,627	0.0011	0.9989	99.06
10.5	136,044,437	118,133	0.0009	0.9991	98.95
11.5	134,662,457	278,959	0.0021	0.9979	98.86
12.5	133,504,279	171,849	0.0013	0.9987	98.66
13.5	130,300,391	205,474	0.0016	0.9984	98.53
14.5	125,392,483	164,688	0.0013	0.9987	98.37
15.5	120,450,133	147,071	0.0012	0.9988	98.25
16.5	111,475,841	249,486	0.0022	0.9978	98.13
17.5	107,855,651	142,204	0.0013	0.9987	97.91
18.5	102,293,228	170,116	0.0017	0.9983	97.78
19.5	97,343,504	135,050	0.0014	0.9986	97.61
20.5	91,423,078	141,554	0.0015	0.9985	97.48
21.5	85,496,991	139,561	0.0016	0.9984	97.33
22.5	79,717,872	101,727	0.0013	0.9987	97.17
23.5	74,081,177	294,909	0.0040	0.9960	97.04
24.5	67,834,922	82,714	0.0012	0.9988	96.66
25.5	61,526,365	137,403	0.0022	0.9978	96.54
26.5	55,207,638	131,403	0.0024	0.9976	96.33
27.5	49,710,335	44,725	0.0009	0.9991	96.10
28.5	44,402,131	142,608	0.0032	0.9968	96.01
29.5	39,722,149	21,455	0.0005	0.9995	95.70
30.5	36,104,104	28,131	0.0008	0.9992	95.65
31.5	31,610,041	103,869	0.0033	0.9967	95.57
32.5	27,245,100	34,406	0.0013	0.9987	95.26
33.5	23,303,324	13,129	0.0006	0.9994	95.14
34.5	20,383,309	20,169	0.0010	0.9990	95.09
35.5	18,008,522	21,128	0.0012	0.9988	94.99
36.5	16,655,336	33,711	0.0020	0.9980	94.88
37.5	15,133,942	18,090	0.0012	0.9988	94.69
38.5	13,974,559	20,319	0.0015	0.9985	94.58

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1992-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	12,987,290	15,245	0.0012	0.9988	94.44	
40.5	10,866,404	12,418	0.0011	0.9989	94.33	
41.5	9,521,585	14,588	0.0015	0.9985	94.22	
42.5	6,847,613	10,937	0.0016	0.9984	94.08	
43.5	4,178,998	8,358	0.0020	0.9980	93.93	
44.5	2,315,775	4,919	0.0021	0.9979	93.74	
45.5	1,209,082	18,365	0.0152	0.9848	93.54	
46.5	712,073	11,712	0.0164	0.9836	92.12	
47.5	564,091	7,084	0.0126	0.9874	90.60	
48.5	305,052	3,077	0.0101	0.9899	89.46	
49.5	228,830	2,007	0.0088	0.9912	88.56	
50.5	124,194	2,148	0.0173	0.9827	87.79	
51.5	79,123	645	0.0081	0.9919	86.27	
52.5	53,872	517	0.0096	0.9904	85.56	
53.5	49,998		0.0000	1.0000	84.74	
54.5	49,792		0.0000	1.0000	84.74	
55.5	42,681	3,575	0.0838	0.9162	84.74	
56.5	39,024	85	0.0022	0.9978	77.64	
57.5	34,921	10	0.0003	0.9997	77.48	
58.5	34,911		0.0000	1.0000	77.45	
59.5	28,688		0.0000	1.0000	77.45	
60.5	29,318		0.0000	1.0000	77.45	
61.5	29,318		0.0000	1.0000	77.45	
62.5	27,934	188	0.0067	0.9933	77.45	
63.5	27,061	143	0.0053	0.9947	76.93	
64.5	25,673		0.0000	1.0000	76.53	
65.5	25,018	7	0.0003	0.9997	76.53	
66.5	24,847		0.0000	1.0000	76.50	
67.5	24,184		0.0000	1.0000	76.50	
68.5	24,184		0.0000	1.0000	76.50	
69.5	24,184		0.0000	1.0000	76.50	
70.5	24,184		0.0000	1.0000	76.50	
71.5	24,153		0.0000	1.0000	76.50	
72.5	24,134		0.0000	1.0000	76.50	
73.5	24,134		0.0000	1.0000	76.50	
74.5	20,605	3	0.0001	0.9999	76.50	
75.5	18,974		0.0000	1.0000	76.49	
76.5	18,888	7	0.0004	0.9996	76.49	
77.5	18,872	119	0.0063	0.9937	76.47	
78.5	16,905		0.0000	1.0000	75.99	

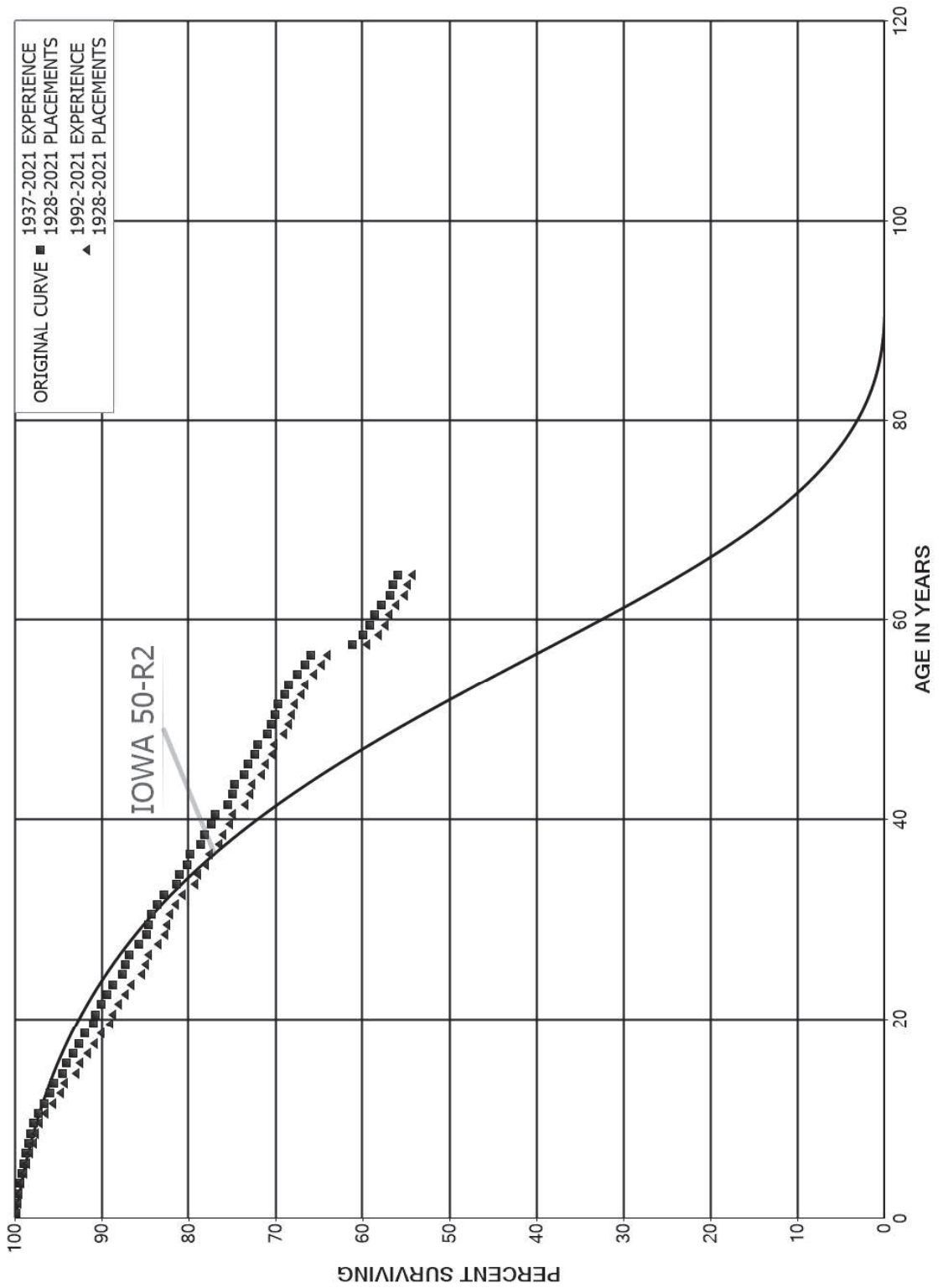
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,819		0.0000	1.0000	75.99
80.5	5,524		0.0000	1.0000	75.99
81.5	2,534		0.0000	1.0000	75.99
82.5	805	30	0.0370	0.9630	75.99
83.5	775		0.0000	1.0000	73.17
84.5	775		0.0000	1.0000	73.17
85.5	775		0.0000	1.0000	73.17
86.5	775		0.0000	1.0000	73.17
87.5	775		0.0000	1.0000	73.17
88.5	775		0.0000	1.0000	73.17
89.5	616		0.0000	1.0000	73.17
90.5					73.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 370.10 CUSTOMER METERING STATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,726,618	25,797	0.0011	0.9989	100.00
0.5	22,251,022	43,982	0.0020	0.9980	99.89
1.5	21,250,012	25,772	0.0012	0.9988	99.69
2.5	19,868,833	35,486	0.0018	0.9982	99.57
3.5	19,668,136	43,921	0.0022	0.9978	99.39
4.5	18,593,096	45,398	0.0024	0.9976	99.17
5.5	18,200,891	39,831	0.0022	0.9978	98.93
6.5	17,739,638	57,754	0.0033	0.9967	98.71
7.5	16,985,777	28,496	0.0017	0.9983	98.39
8.5	15,800,377	62,140	0.0039	0.9961	98.22
9.5	15,236,572	78,994	0.0052	0.9948	97.84
10.5	14,288,830	99,323	0.0070	0.9930	97.33
11.5	13,818,530	105,476	0.0076	0.9924	96.65
12.5	12,606,694	51,982	0.0041	0.9959	95.92
13.5	12,241,326	135,368	0.0111	0.9889	95.52
14.5	11,395,440	50,351	0.0044	0.9956	94.46
15.5	11,188,064	93,805	0.0084	0.9916	94.05
16.5	10,711,888	68,616	0.0064	0.9936	93.26
17.5	10,431,739	82,821	0.0079	0.9921	92.66
18.5	9,993,763	102,255	0.0102	0.9898	91.92
19.5	9,375,456	31,905	0.0034	0.9966	90.98
20.5	9,094,727	58,347	0.0064	0.9936	90.67
21.5	8,819,039	68,285	0.0077	0.9923	90.09
22.5	8,589,679	62,914	0.0073	0.9927	89.40
23.5	8,296,798	102,203	0.0123	0.9877	88.74
24.5	8,081,739	37,126	0.0046	0.9954	87.65
25.5	7,597,045	31,102	0.0041	0.9959	87.24
26.5	7,189,315	91,903	0.0128	0.9872	86.89
27.5	6,948,386	79,428	0.0114	0.9886	85.78
28.5	6,364,731	13,074	0.0021	0.9979	84.80
29.5	6,088,239	27,315	0.0045	0.9955	84.62
30.5	5,804,510	44,580	0.0077	0.9923	84.24
31.5	5,443,371	50,667	0.0093	0.9907	83.60
32.5	5,177,602	88,502	0.0171	0.9829	82.82
33.5	4,867,279	17,358	0.0036	0.9964	81.40
34.5	4,580,717	53,174	0.0116	0.9884	81.11
35.5	4,237,548	19,977	0.0047	0.9953	80.17
36.5	3,898,984	58,521	0.0150	0.9850	79.79
37.5	3,507,891	19,398	0.0055	0.9945	78.59
38.5	3,228,834	32,333	0.0100	0.9900	78.16

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,974,099	16,822	0.0057	0.9943	77.38
40.5	2,698,507	49,849	0.0185	0.9815	76.94
41.5	2,201,254	15,696	0.0071	0.9929	75.52
42.5	1,853,821	5,865	0.0032	0.9968	74.98
43.5	1,750,597	27,210	0.0155	0.9845	74.74
44.5	1,620,211	9,461	0.0058	0.9942	73.58
45.5	1,415,779	14,238	0.0101	0.9899	73.15
46.5	1,273,831	5,833	0.0046	0.9954	72.42
47.5	1,066,829	16,847	0.0158	0.9842	72.08
48.5	995,858	6,805	0.0068	0.9932	70.95
49.5	873,424	4,572	0.0052	0.9948	70.46
50.5	776,565	4,187	0.0054	0.9946	70.09
51.5	680,754	7,875	0.0116	0.9884	69.71
52.5	615,822	3,984	0.0065	0.9935	68.91
53.5	508,121	7,386	0.0145	0.9855	68.46
54.5	448,079	5,638	0.0126	0.9874	67.47
55.5	409,134	4,059	0.0099	0.9901	66.62
56.5	372,045	26,743	0.0719	0.9281	65.96
57.5	295,873	6,287	0.0212	0.9788	61.22
58.5	265,230	3,416	0.0129	0.9871	59.91
59.5	251,189	2,279	0.0091	0.9909	59.14
60.5	200,168	2,467	0.0123	0.9877	58.61
61.5	164,685	2,949	0.0179	0.9821	57.88
62.5	149,404	1,004	0.0067	0.9933	56.85
63.5	119,768	1,123	0.0094	0.9906	56.47
64.5	103,841	932	0.0090	0.9910	55.94
65.5	87,031	1,770	0.0203	0.9797	55.43
66.5	60,897	915	0.0150	0.9850	54.31
67.5	52,450	113	0.0022	0.9978	53.49
68.5	40,440	467	0.0115	0.9885	53.38
69.5	32,458	31	0.0010	0.9990	52.76
70.5	27,440	425	0.0155	0.9845	52.71
71.5	17,000	78	0.0046	0.9954	51.89
72.5	16,556	529	0.0320	0.9680	51.65
73.5	15,477	316	0.0204	0.9796	50.00
74.5	14,381	1,398	0.0972	0.9028	48.98
75.5	12,734	116	0.0091	0.9909	44.22
76.5	10,537	103	0.0098	0.9902	43.82
77.5	10,371	1	0.0001	0.9999	43.39
78.5	8,190	11	0.0014	0.9986	43.39

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	7,300	515	0.0705	0.9295	43.33	
80.5	5,830	432	0.0741	0.9259	40.27	
81.5	4,728		0.0000	1.0000	37.29	
82.5	4,657		0.0000	1.0000	37.29	
83.5	4,657		0.0000	1.0000	37.29	
84.5	4,657		0.0000	1.0000	37.29	
85.5	1,878	7	0.0037	0.9963	37.29	
86.5	1,863	135	0.0724	0.9276	37.15	
87.5	1,728	572	0.3309	0.6691	34.46	
88.5	1,063		0.0000	1.0000	23.06	
89.5	1,063		0.0000	1.0000	23.06	
90.5	1,063		0.0000	1.0000	23.06	
91.5	1,063		0.0000	1.0000	23.06	
92.5	1,048		0.0000	1.0000	23.06	
93.5					23.06	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,259,116	25,797	0.0017	0.9983	100.00
0.5	15,153,099	43,981	0.0029	0.9971	99.83
1.5	14,524,725	25,772	0.0018	0.9982	99.54
2.5	13,540,788	33,029	0.0024	0.9976	99.36
3.5	13,663,161	43,921	0.0032	0.9968	99.12
4.5	12,953,882	45,063	0.0035	0.9965	98.80
5.5	12,931,227	32,806	0.0025	0.9975	98.46
6.5	12,904,478	57,037	0.0044	0.9956	98.21
7.5	12,639,594	28,495	0.0023	0.9977	97.78
8.5	11,914,380	60,666	0.0051	0.9949	97.56
9.5	11,616,092	78,994	0.0068	0.9932	97.06
10.5	10,953,726	99,183	0.0091	0.9909	96.40
11.5	11,010,927	105,475	0.0096	0.9904	95.53
12.5	10,284,194	51,982	0.0051	0.9949	94.61
13.5	10,035,980	134,411	0.0134	0.9866	94.13
14.5	9,318,818	49,132	0.0053	0.9947	92.87
15.5	9,371,372	93,631	0.0100	0.9900	92.38
16.5	9,051,399	68,616	0.0076	0.9924	91.46
17.5	9,031,908	80,133	0.0089	0.9911	90.77
18.5	8,661,987	101,412	0.0117	0.9883	89.96
19.5	8,195,114	31,905	0.0039	0.9961	88.91
20.5	8,021,837	55,479	0.0069	0.9931	88.56
21.5	7,867,679	68,285	0.0087	0.9913	87.95
22.5	7,706,331	62,914	0.0082	0.9918	87.19
23.5	7,572,478	101,763	0.0134	0.9866	86.47
24.5	7,433,331	37,126	0.0050	0.9950	85.31
25.5	6,991,991	30,563	0.0044	0.9956	84.89
26.5	6,649,260	91,903	0.0138	0.9862	84.51
27.5	6,489,468	57,653	0.0089	0.9911	83.35
28.5	5,955,519	13,025	0.0022	0.9978	82.61
29.5	5,696,828	27,258	0.0048	0.9952	82.43
30.5	5,480,731	44,580	0.0081	0.9919	82.03
31.5	5,219,020	50,667	0.0097	0.9903	81.36
32.5	4,974,196	88,502	0.0178	0.9822	80.57
33.5	4,715,185	17,358	0.0037	0.9963	79.14
34.5	4,450,869	53,174	0.0119	0.9881	78.85
35.5	4,126,833	19,977	0.0048	0.9952	77.91
36.5	3,823,347	58,521	0.0153	0.9847	77.53
37.5	3,441,486	16,079	0.0047	0.9953	76.34
38.5	3,179,934	32,333	0.0102	0.9898	75.99

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,934,145	16,822	0.0057	0.9943	75.21
40.5	2,666,366	49,849	0.0187	0.9813	74.78
41.5	2,181,511	15,696	0.0072	0.9928	73.38
42.5	1,835,289	5,865	0.0032	0.9968	72.86
43.5	1,732,700	27,210	0.0157	0.9843	72.62
44.5	1,603,562	9,461	0.0059	0.9941	71.48
45.5	1,399,410	14,238	0.0102	0.9898	71.06
46.5	1,259,984	5,833	0.0046	0.9954	70.34
47.5	1,053,123	16,847	0.0160	0.9840	70.01
48.5	985,042	6,805	0.0069	0.9931	68.89
49.5	863,505	4,572	0.0053	0.9947	68.42
50.5	768,088	4,187	0.0055	0.9945	68.05
51.5	673,613	7,875	0.0117	0.9883	67.68
52.5	608,789	3,984	0.0065	0.9935	66.89
53.5	501,088	7,386	0.0147	0.9853	66.45
54.5	441,067	5,638	0.0128	0.9872	65.47
55.5	405,416	4,059	0.0100	0.9900	64.64
56.5	368,446	26,743	0.0726	0.9274	63.99
57.5	292,274	6,287	0.0215	0.9785	59.35
58.5	261,725	3,416	0.0131	0.9869	58.07
59.5	247,684	2,279	0.0092	0.9908	57.31
60.5	196,909	2,467	0.0125	0.9875	56.78
61.5	161,569	2,949	0.0183	0.9817	56.07
62.5	146,438	1,004	0.0069	0.9931	55.05
63.5	119,768	1,123	0.0094	0.9906	54.67
64.5	103,841	932	0.0090	0.9910	54.16
65.5	87,031	1,770	0.0203	0.9797	53.67
66.5	60,897	915	0.0150	0.9850	52.58
67.5	52,450	113	0.0022	0.9978	51.79
68.5	40,440	467	0.0115	0.9885	51.68
69.5	32,458	31	0.0010	0.9990	51.08
70.5	27,440	425	0.0155	0.9845	51.03
71.5	17,000	78	0.0046	0.9954	50.24
72.5	16,556	529	0.0320	0.9680	50.01
73.5	15,477	316	0.0204	0.9796	48.41
74.5	14,381	1,398	0.0972	0.9028	47.43
75.5	12,734	116	0.0091	0.9909	42.82
76.5	10,537	103	0.0098	0.9902	42.43
77.5	10,371	1	0.0001	0.9999	42.01
78.5	8,190	11	0.0014	0.9986	42.01

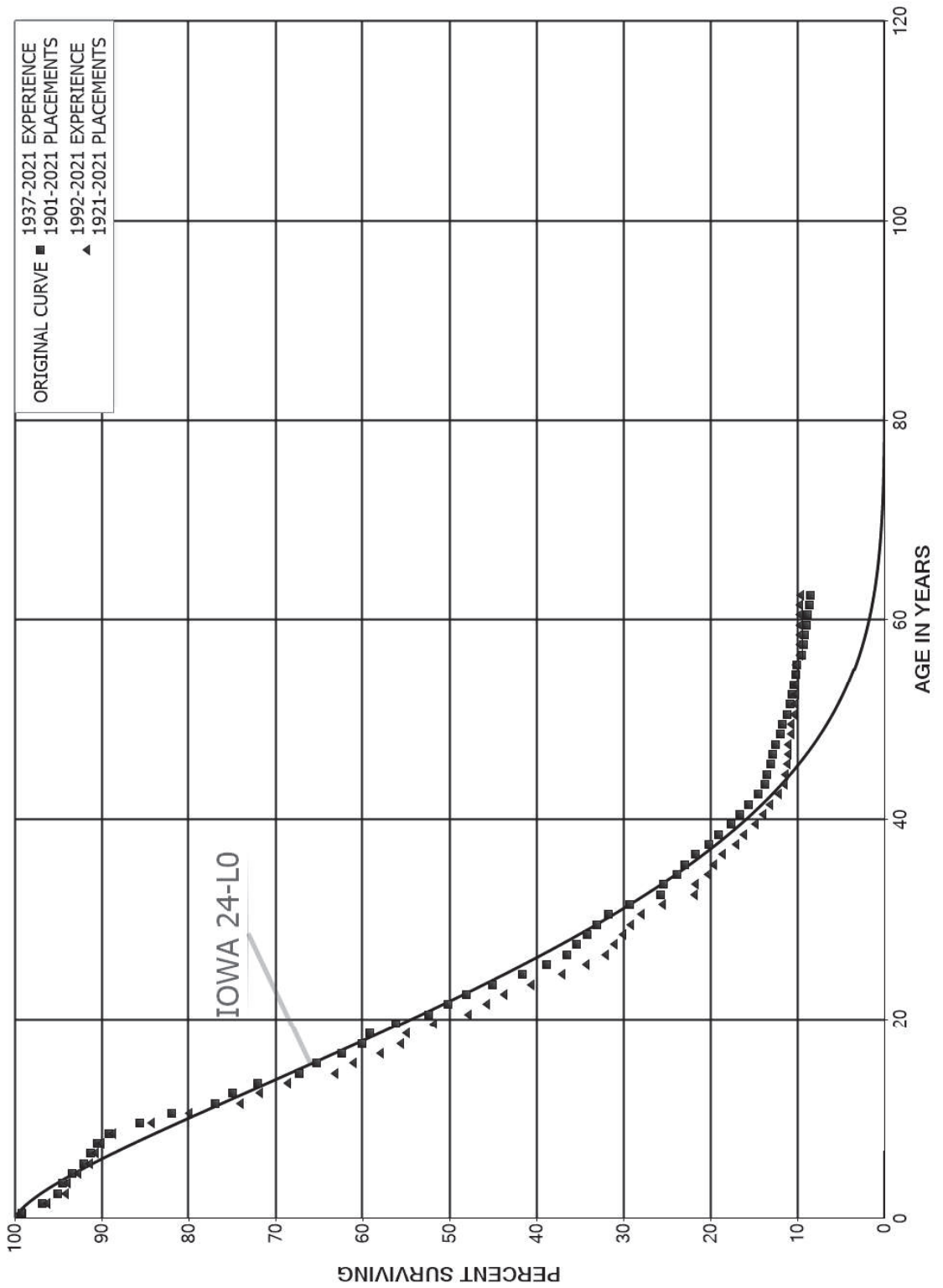
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1992-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	7,300	515	0.0705	0.9295	41.95	
80.5	5,830	432	0.0741	0.9259	38.99	
81.5	4,728		0.0000	1.0000	36.10	
82.5	4,657		0.0000	1.0000	36.10	
83.5	4,657		0.0000	1.0000	36.10	
84.5	4,657		0.0000	1.0000	36.10	
85.5	1,878	7	0.0037	0.9963	36.10	
86.5	1,863	135	0.0724	0.9276	35.97	
87.5	1,728	572	0.3309	0.6691	33.37	
88.5	1,063		0.0000	1.0000	22.33	
89.5	1,063		0.0000	1.0000	22.33	
90.5	1,063		0.0000	1.0000	22.33	
91.5	1,063		0.0000	1.0000	22.33	
92.5	1,048		0.0000	1.0000	22.33	
93.5					22.33	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 370.20 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	134,639,082	1,078,426	0.0080	0.9920	100.00
0.5	131,646,027	3,075,432	0.0234	0.9766	99.20
1.5	127,231,123	2,380,952	0.0187	0.9813	96.88
2.5	123,344,322	669,745	0.0054	0.9946	95.07
3.5	120,948,130	1,529,599	0.0126	0.9874	94.55
4.5	117,750,845	1,626,472	0.0138	0.9862	93.36
5.5	115,509,746	1,005,745	0.0087	0.9913	92.07
6.5	113,660,825	925,993	0.0081	0.9919	91.27
7.5	112,778,477	1,614,449	0.0143	0.9857	90.52
8.5	82,262,724	3,351,317	0.0407	0.9593	89.23
9.5	78,874,666	3,339,946	0.0423	0.9577	85.59
10.5	75,286,879	4,588,543	0.0609	0.9391	81.97
11.5	70,692,281	1,893,714	0.0268	0.9732	76.97
12.5	67,143,428	2,588,790	0.0386	0.9614	74.91
13.5	64,414,787	4,242,630	0.0659	0.9341	72.02
14.5	58,450,310	1,749,802	0.0299	0.9701	67.28
15.5	55,929,550	2,499,555	0.0447	0.9553	65.26
16.5	53,168,358	1,955,347	0.0368	0.9632	62.35
17.5	50,461,058	761,537	0.0151	0.9849	60.05
18.5	49,182,661	2,502,517	0.0509	0.9491	59.15
19.5	46,143,229	3,067,533	0.0665	0.9335	56.14
20.5	42,216,839	1,788,721	0.0424	0.9576	52.41
21.5	39,361,925	1,635,702	0.0416	0.9584	50.19
22.5	37,080,843	2,311,280	0.0623	0.9377	48.10
23.5	34,065,470	2,670,502	0.0784	0.9216	45.10
24.5	30,341,621	1,993,222	0.0657	0.9343	41.57
25.5	27,356,449	1,623,774	0.0594	0.9406	38.84
26.5	24,783,262	770,030	0.0311	0.9689	36.53
27.5	23,023,041	766,320	0.0333	0.9667	35.40
28.5	21,383,511	698,480	0.0327	0.9673	34.22
29.5	19,857,041	850,940	0.0429	0.9571	33.10
30.5	18,522,250	1,432,593	0.0773	0.9227	31.68
31.5	16,575,941	1,967,644	0.1187	0.8813	29.23
32.5	14,043,277	213,552	0.0152	0.9848	25.76
33.5	13,313,464	832,779	0.0626	0.9374	25.37
34.5	11,862,000	429,813	0.0362	0.9638	23.78
35.5	10,926,979	574,176	0.0525	0.9475	22.92
36.5	10,125,591	731,263	0.0722	0.9278	21.72
37.5	9,068,190	464,900	0.0513	0.9487	20.15
38.5	8,330,994	643,976	0.0773	0.9227	19.11

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,495,515	434,976	0.0580	0.9420	17.64
40.5	6,756,372	390,974	0.0579	0.9421	16.61
41.5	6,147,496	446,192	0.0726	0.9274	15.65
42.5	5,446,817	290,572	0.0533	0.9467	14.52
43.5	4,858,174	91,450	0.0188	0.9812	13.74
44.5	4,455,985	147,704	0.0331	0.9669	13.48
45.5	4,069,100	79,499	0.0195	0.9805	13.04
46.5	3,819,136	75,639	0.0198	0.9802	12.78
47.5	3,553,272	159,538	0.0449	0.9551	12.53
48.5	3,173,722	67,685	0.0213	0.9787	11.97
49.5	2,936,372	131,434	0.0448	0.9552	11.71
50.5	2,660,585	72,549	0.0273	0.9727	11.19
51.5	2,444,617	50,733	0.0208	0.9792	10.88
52.5	2,256,257	47,586	0.0211	0.9789	10.66
53.5	2,100,361	43,838	0.0209	0.9791	10.43
54.5	1,955,813	38,284	0.0196	0.9804	10.21
55.5	1,814,108	101,412	0.0559	0.9441	10.01
56.5	1,624,966	29,542	0.0182	0.9818	9.45
57.5	1,518,281	26,032	0.0171	0.9829	9.28
58.5	1,418,105	22,874	0.0161	0.9839	9.12
59.5	1,315,155	22,966	0.0175	0.9825	8.98
60.5	1,199,610	23,979	0.0200	0.9800	8.82
61.5	1,085,713	16,287	0.0150	0.9850	8.64
62.5	973,546	5,310	0.0055	0.9945	8.51
63.5	882,534	1,569	0.0018	0.9982	8.47
64.5	812,096	2,062	0.0025	0.9975	8.45
65.5	782,148	3,636	0.0046	0.9954	8.43
66.5	676,206	1,588	0.0023	0.9977	8.39
67.5	579,764	1,470	0.0025	0.9975	8.37
68.5	507,053	1,005	0.0020	0.9980	8.35
69.5	431,390	546	0.0013	0.9987	8.33
70.5	368,130	398	0.0011	0.9989	8.32
71.5	305,296	219	0.0007	0.9993	8.31
72.5	255,576	418	0.0016	0.9984	8.31
73.5	200,256	368	0.0018	0.9982	8.29
74.5	160,955	784	0.0049	0.9951	8.28
75.5	136,520	414	0.0030	0.9970	8.24
76.5	125,298	311	0.0025	0.9975	8.21
77.5	116,764	1,411	0.0121	0.9879	8.19
78.5	108,591	358	0.0033	0.9967	8.09

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	91,530	638	0.0070	0.9930	8.07	
80.5	72,280	255	0.0035	0.9965	8.01	
81.5	55,841	39	0.0007	0.9993	7.98	
82.5	40,877	179	0.0044	0.9956	7.98	
83.5	29,663	325	0.0109	0.9891	7.94	
84.5	15,615	649	0.0415	0.9585	7.86	
85.5	3,385	580	0.1713	0.8287	7.53	
86.5	2,557	362	0.1415	0.8585	6.24	
87.5	1,881		0.0000	1.0000	5.36	
88.5	1,249		0.0000	1.0000	5.36	
89.5	1,048		0.0000	1.0000	5.36	
90.5	957		0.0000	1.0000	5.36	
91.5	738		0.0000	1.0000	5.36	
92.5	490		0.0000	1.0000	5.36	
93.5	387	15	0.0400	0.9600	5.36	
94.5	314		0.0000	1.0000	5.14	
95.5	274		0.0000	1.0000	5.14	
96.5	235		0.0000	1.0000	5.14	
97.5	218		0.0000	1.0000	5.14	
98.5	7		0.0000	1.0000	5.14	
99.5	7		0.0000	1.0000	5.14	
100.5					5.14	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2021

EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	89,178,025	826,287	0.0093	0.9907	100.00
0.5	88,284,456	2,586,079	0.0293	0.9707	99.07
1.5	86,397,808	1,906,062	0.0221	0.9779	96.17
2.5	85,714,506	223,633	0.0026	0.9974	94.05
3.5	86,409,734	1,111,801	0.0129	0.9871	93.80
4.5	86,121,437	1,232,169	0.0143	0.9857	92.60
5.5	86,073,520	657,458	0.0076	0.9924	91.27
6.5	86,312,266	580,035	0.0067	0.9933	90.58
7.5	88,748,332	1,285,141	0.0145	0.9855	89.97
8.5	60,669,480	3,039,109	0.0501	0.9499	88.66
9.5	58,894,477	3,041,255	0.0516	0.9484	84.22
10.5	57,855,638	4,304,626	0.0744	0.9256	79.87
11.5	53,797,316	1,620,128	0.0301	0.9699	73.93
12.5	51,637,191	2,315,842	0.0448	0.9552	71.70
13.5	50,294,725	3,982,968	0.0792	0.9208	68.49
14.5	45,541,987	1,498,013	0.0329	0.9671	63.06
15.5	44,103,429	2,254,419	0.0511	0.9489	60.99
16.5	42,047,457	1,712,910	0.0407	0.9593	57.87
17.5	40,405,020	526,024	0.0130	0.9870	55.51
18.5	39,888,547	2,271,568	0.0569	0.9431	54.79
19.5	37,650,419	2,842,405	0.0755	0.9245	51.67
20.5	34,356,768	1,566,446	0.0456	0.9544	47.77
21.5	32,054,703	1,418,261	0.0442	0.9558	45.59
22.5	30,199,795	2,095,885	0.0694	0.9306	43.58
23.5	27,483,050	2,457,721	0.0894	0.9106	40.55
24.5	24,041,631	1,780,329	0.0741	0.9259	36.93
25.5	21,415,305	1,414,065	0.0660	0.9340	34.19
26.5	19,172,005	563,977	0.0294	0.9706	31.93
27.5	17,728,299	562,685	0.0317	0.9683	30.99
28.5	16,394,951	501,235	0.0306	0.9694	30.01
29.5	15,174,478	663,140	0.0437	0.9563	29.09
30.5	14,232,237	1,250,512	0.0879	0.9121	27.82
31.5	12,663,102	1,798,611	0.1420	0.8580	25.38
32.5	10,426,039	52,342	0.0050	0.9950	21.77
33.5	9,972,735	681,304	0.0683	0.9317	21.66
34.5	8,844,033	288,678	0.0326	0.9674	20.18
35.5	8,103,962	440,878	0.0544	0.9456	19.52
36.5	7,576,936	608,710	0.0803	0.9197	18.46
37.5	6,767,618	352,148	0.0520	0.9480	16.98
38.5	6,415,422	538,959	0.0840	0.9160	16.10

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2021			EXPERIENCE BAND 1992-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,780,841	347,538	0.0601	0.9399	14.74
40.5	5,214,397	310,387	0.0595	0.9405	13.86
41.5	4,768,020	371,972	0.0780	0.9220	13.03
42.5	4,200,613	222,382	0.0529	0.9471	12.02
43.5	3,743,962	26,759	0.0071	0.9929	11.38
44.5	3,516,913	85,450	0.0243	0.9757	11.30
45.5	3,219,725	13,049	0.0041	0.9959	11.02
46.5	3,050,647	9,833	0.0032	0.9968	10.98
47.5	2,859,896	91,366	0.0319	0.9681	10.94
48.5	2,556,344	5,271	0.0021	0.9979	10.59
49.5	2,400,624	76,097	0.0317	0.9683	10.57
50.5	2,201,217	22,768	0.0103	0.9897	10.24
51.5	2,053,934	4,708	0.0023	0.9977	10.13
52.5	1,928,305	3,211	0.0017	0.9983	10.11
53.5	1,829,373	2,294	0.0013	0.9987	10.09
54.5	1,743,025	2,697	0.0015	0.9985	10.08
55.5	1,649,726	69,741	0.0423	0.9577	10.06
56.5	1,493,163	409	0.0003	0.9997	9.64
57.5	1,416,196	828	0.0006	0.9994	9.63
58.5	1,341,903	358	0.0003	0.9997	9.63
59.5	1,261,858	2,635	0.0021	0.9979	9.63
60.5	1,167,123	4,033	0.0035	0.9965	9.61
61.5	1,074,467	7,771	0.0072	0.9928	9.57
62.5	971,644	4,260	0.0044	0.9956	9.50
63.5	882,147	1,569	0.0018	0.9982	9.46
64.5	811,766	2,062	0.0025	0.9975	9.45
65.5	781,858	3,636	0.0046	0.9954	9.42
66.5	675,955	1,588	0.0023	0.9977	9.38
67.5	579,531	1,470	0.0025	0.9975	9.36
68.5	507,031	1,005	0.0020	0.9980	9.33
69.5	431,367	546	0.0013	0.9987	9.31
70.5	368,130	398	0.0011	0.9989	9.30
71.5	305,296	219	0.0007	0.9993	9.29
72.5	255,576	418	0.0016	0.9984	9.28
73.5	200,256	368	0.0018	0.9982	9.27
74.5	160,955	784	0.0049	0.9951	9.25
75.5	136,520	414	0.0030	0.9970	9.21
76.5	125,298	311	0.0025	0.9975	9.18
77.5	116,764	1,411	0.0121	0.9879	9.16
78.5	108,591	358	0.0033	0.9967	9.05

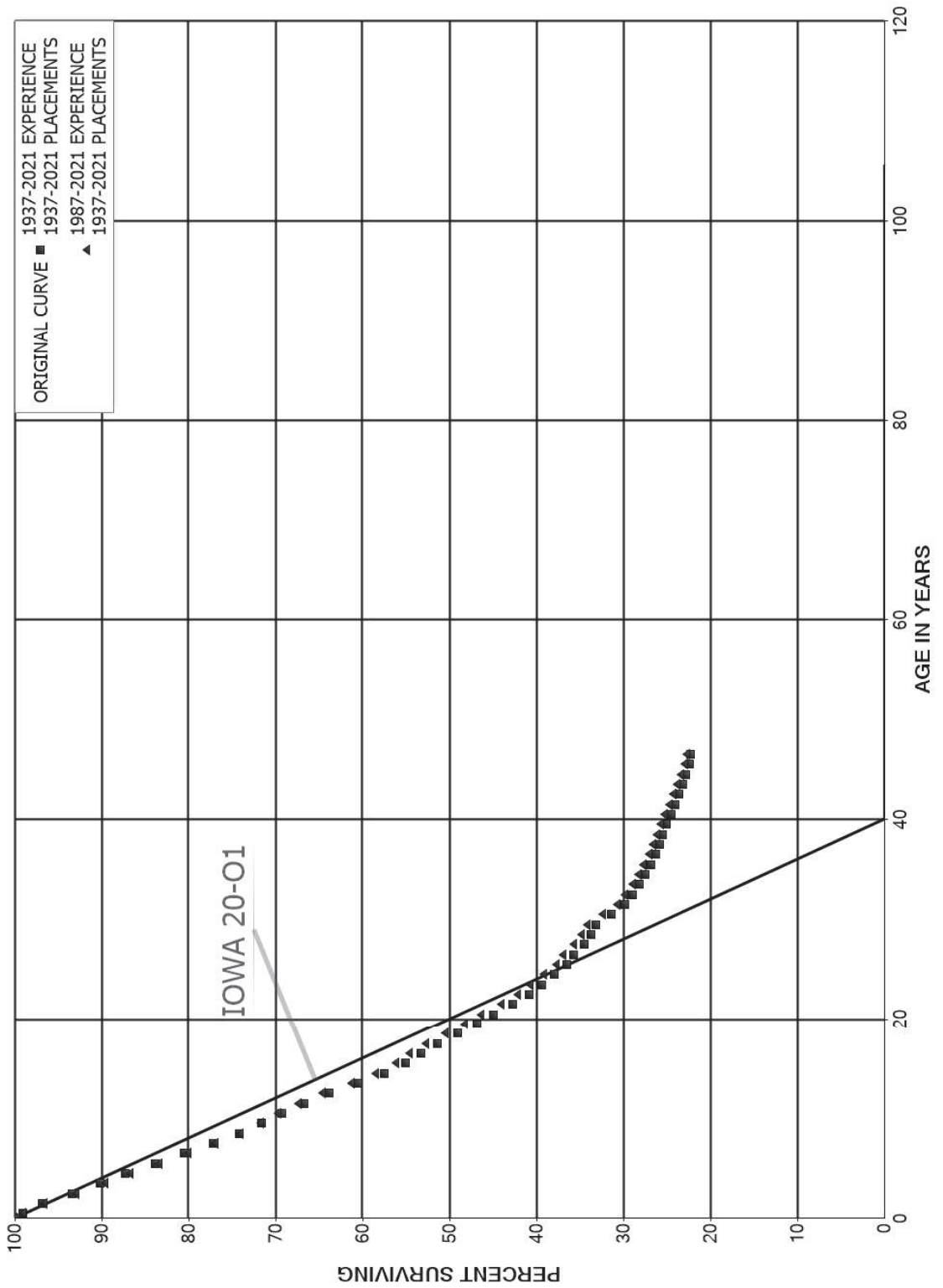
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2021			EXPERIENCE BAND 1992-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	91,530	638	0.0070	0.9930	9.02	
80.5	72,280	255	0.0035	0.9965	8.95	
81.5	55,841	39	0.0007	0.9993	8.92	
82.5	40,877	179	0.0044	0.9956	8.92	
83.5	29,663	325	0.0109	0.9891	8.88	
84.5	15,615	649	0.0415	0.9585	8.78	
85.5	3,385	580	0.1713	0.8287	8.41	
86.5	2,557	362	0.1415	0.8585	6.97	
87.5	1,881		0.0000	1.0000	5.99	
88.5	1,249		0.0000	1.0000	5.99	
89.5	1,048		0.0000	1.0000	5.99	
90.5	957		0.0000	1.0000	5.99	
91.5	738		0.0000	1.0000	5.99	
92.5	490		0.0000	1.0000	5.99	
93.5	387	15	0.0400	0.9600	5.99	
94.5	314		0.0000	1.0000	5.75	
95.5	274		0.0000	1.0000	5.75	
96.5	235		0.0000	1.0000	5.75	
97.5	218		0.0000	1.0000	5.75	
98.5	7		0.0000	1.0000	5.75	
99.5	7		0.0000	1.0000	5.75	
100.5					5.75	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2021 EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,326,030	154,509	0.0089	0.9911	100.00
0.5	16,847,617	382,284	0.0227	0.9773	99.11
1.5	16,048,271	568,370	0.0354	0.9646	96.86
2.5	15,091,769	521,308	0.0345	0.9655	93.43
3.5	14,308,145	462,114	0.0323	0.9677	90.20
4.5	13,462,976	528,776	0.0393	0.9607	87.29
5.5	12,456,972	499,367	0.0401	0.9599	83.86
6.5	11,652,335	473,736	0.0407	0.9593	80.50
7.5	10,934,264	424,616	0.0388	0.9612	77.23
8.5	10,157,880	361,320	0.0356	0.9644	74.23
9.5	9,465,417	297,238	0.0314	0.9686	71.59
10.5	8,868,681	329,218	0.0371	0.9629	69.34
11.5	8,342,554	362,783	0.0435	0.9565	66.76
12.5	7,742,049	413,291	0.0534	0.9466	63.86
13.5	7,164,288	346,133	0.0483	0.9517	60.45
14.5	6,543,137	278,732	0.0426	0.9574	57.53
15.5	5,978,949	194,484	0.0325	0.9675	55.08
16.5	5,513,536	200,505	0.0364	0.9636	53.29
17.5	5,090,064	223,739	0.0440	0.9560	51.35
18.5	4,647,448	218,103	0.0469	0.9531	49.09
19.5	4,172,463	164,055	0.0393	0.9607	46.79
20.5	3,814,643	190,550	0.0500	0.9500	44.95
21.5	3,429,546	147,497	0.0430	0.9570	42.70
22.5	3,061,934	111,067	0.0363	0.9637	40.87
23.5	2,721,884	99,190	0.0364	0.9636	39.39
24.5	2,411,807	89,172	0.0370	0.9630	37.95
25.5	2,107,306	47,552	0.0226	0.9774	36.55
26.5	1,879,571	62,057	0.0330	0.9670	35.72
27.5	1,689,369	38,302	0.0227	0.9773	34.54
28.5	1,208,678	22,891	0.0189	0.9811	33.76
29.5	932,645	49,633	0.0532	0.9468	33.12
30.5	860,561	42,842	0.0498	0.9502	31.36
31.5	795,775	23,087	0.0290	0.9710	29.80
32.5	749,309	21,039	0.0281	0.9719	28.93
33.5	691,010	15,689	0.0227	0.9773	28.12
34.5	622,885	14,101	0.0226	0.9774	27.48
35.5	582,911	12,470	0.0214	0.9786	26.86
36.5	552,544	8,444	0.0153	0.9847	26.28
37.5	498,731	8,085	0.0162	0.9838	25.88
38.5	449,584	7,461	0.0166	0.9834	25.46

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	395,828	7,632	0.0193	0.9807	25.04	
40.5	302,156	6,050	0.0200	0.9800	24.56	
41.5	249,908	4,930	0.0197	0.9803	24.07	
42.5	191,848	3,274	0.0171	0.9829	23.59	
43.5	150,177	2,354	0.0157	0.9843	23.19	
44.5	110,093	1,904	0.0173	0.9827	22.83	
45.5	79,610	563	0.0071	0.9929	22.43	
46.5	55,764	260	0.0047	0.9953	22.27	
47.5	39,553	292	0.0074	0.9926	22.17	
48.5	31,626	281	0.0089	0.9911	22.00	
49.5	20,662	84	0.0041	0.9959	21.81	
50.5	16,481	77	0.0047	0.9953	21.72	
51.5	14,725	238	0.0162	0.9838	21.62	
52.5	14,487	504	0.0348	0.9652	21.27	
53.5	13,387	68	0.0051	0.9949	20.53	
54.5	12,988		0.0000	1.0000	20.43	
55.5	12,141		0.0000	1.0000	20.43	
56.5	11,165		0.0000	1.0000	20.43	
57.5	11,165		0.0000	1.0000	20.43	
58.5	11,165		0.0000	1.0000	20.43	
59.5	11,165		0.0000	1.0000	20.43	
60.5	11,165		0.0000	1.0000	20.43	
61.5	11,165		0.0000	1.0000	20.43	
62.5	11,165		0.0000	1.0000	20.43	
63.5	11,165	11,165	1.0000		20.43	
64.5						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,410,003	147,501	0.0102	0.9898	100.00
0.5	14,055,363	344,683	0.0245	0.9755	98.98
1.5	13,416,774	511,344	0.0381	0.9619	96.55
2.5	12,614,163	452,697	0.0359	0.9641	92.87
3.5	12,053,413	387,968	0.0322	0.9678	89.54
4.5	11,453,433	451,912	0.0395	0.9605	86.65
5.5	10,750,099	423,031	0.0394	0.9606	83.24
6.5	10,145,452	399,887	0.0394	0.9606	79.96
7.5	9,664,589	355,355	0.0368	0.9632	76.81
8.5	9,082,496	296,260	0.0326	0.9674	73.98
9.5	8,587,823	238,436	0.0278	0.9722	71.57
10.5	8,170,119	276,185	0.0338	0.9662	69.58
11.5	7,783,408	316,334	0.0406	0.9594	67.23
12.5	7,328,224	373,668	0.0510	0.9490	64.50
13.5	6,849,539	312,519	0.0456	0.9544	61.21
14.5	6,327,022	251,103	0.0397	0.9603	58.42
15.5	5,838,188	171,369	0.0294	0.9706	56.10
16.5	5,407,523	182,025	0.0337	0.9663	54.45
17.5	5,010,617	209,714	0.0419	0.9581	52.62
18.5	4,589,060	207,807	0.0453	0.9547	50.42
19.5	4,129,916	157,758	0.0382	0.9618	48.13
20.5	3,782,995	187,526	0.0496	0.9504	46.30
21.5	3,405,751	145,943	0.0429	0.9571	44.00
22.5	3,046,129	110,503	0.0363	0.9637	42.12
23.5	2,710,498	98,969	0.0365	0.9635	40.59
24.5	2,400,642	89,172	0.0371	0.9629	39.11
25.5	2,096,141	47,552	0.0227	0.9773	37.65
26.5	1,868,406	62,057	0.0332	0.9668	36.80
27.5	1,678,204	38,302	0.0228	0.9772	35.58
28.5	1,197,513	22,891	0.0191	0.9809	34.76
29.5	921,480	49,633	0.0539	0.9461	34.10
30.5	849,396	42,842	0.0504	0.9496	32.26
31.5	784,610	23,087	0.0294	0.9706	30.64
32.5	738,144	21,039	0.0285	0.9715	29.73
33.5	679,845	15,689	0.0231	0.9769	28.89
34.5	611,720	14,101	0.0231	0.9769	28.22
35.5	571,746	12,470	0.0218	0.9782	27.57
36.5	541,379	8,444	0.0156	0.9844	26.97
37.5	487,566	8,085	0.0166	0.9834	26.55
38.5	438,419	7,461	0.0170	0.9830	26.11

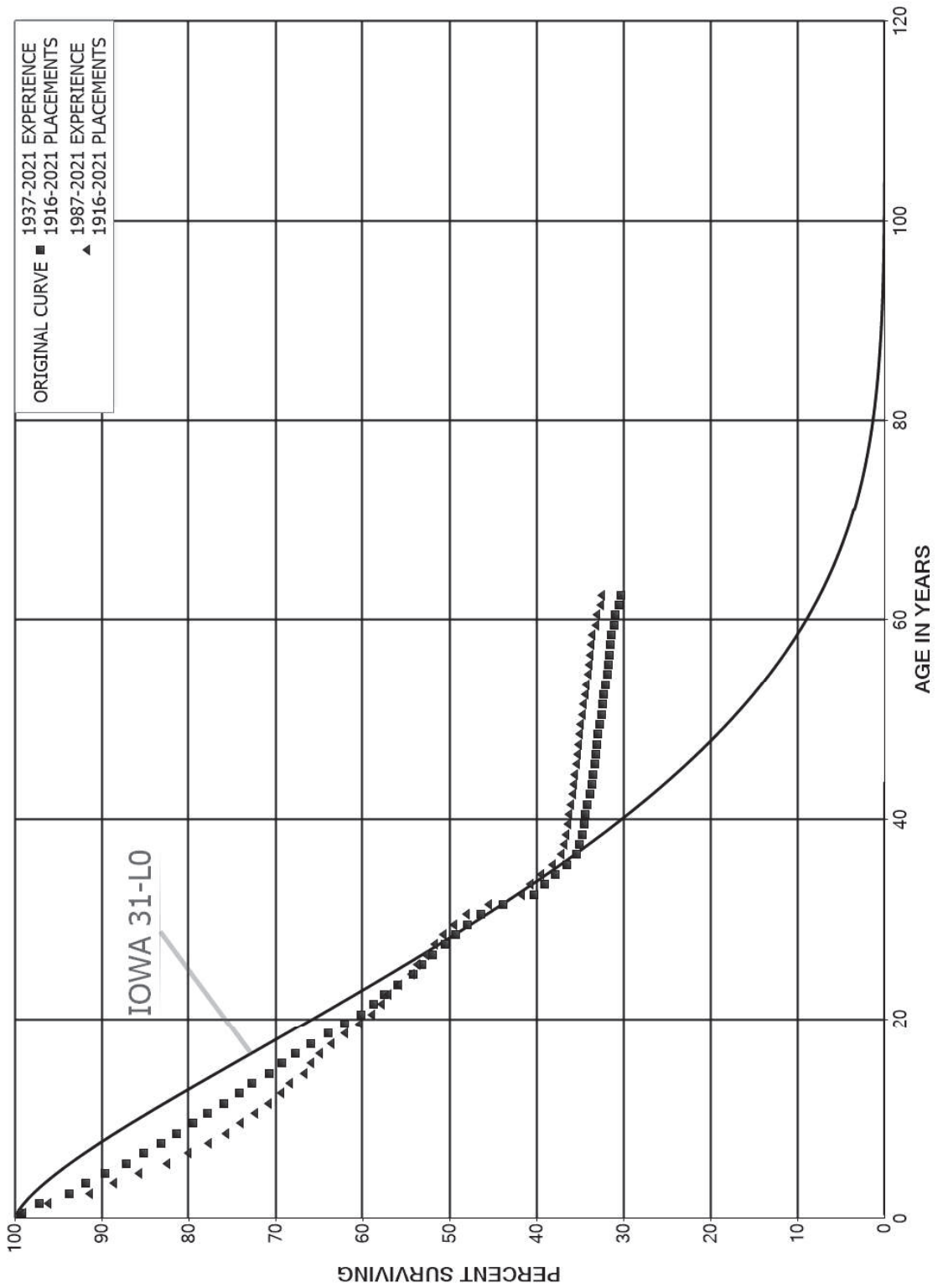
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	384,663	7,632	0.0198	0.9802	25.66	
40.5	290,991	6,050	0.0208	0.9792	25.15	
41.5	238,743	4,930	0.0207	0.9793	24.63	
42.5	180,683	3,274	0.0181	0.9819	24.12	
43.5	139,012	2,354	0.0169	0.9831	23.69	
44.5	98,928	1,904	0.0192	0.9808	23.28	
45.5	68,445	563	0.0082	0.9918	22.84	
46.5	44,599	260	0.0058	0.9942	22.65	
47.5	28,388	292	0.0103	0.9897	22.52	
48.5	20,461	281	0.0137	0.9863	22.28	
49.5	20,662	84	0.0041	0.9959	21.98	
50.5	16,481	77	0.0047	0.9953	21.89	
51.5	14,725	238	0.0162	0.9838	21.79	
52.5	14,487	504	0.0348	0.9652	21.43	
53.5	13,387	68	0.0051	0.9949	20.69	
54.5	12,988		0.0000	1.0000	20.58	
55.5	12,141		0.0000	1.0000	20.58	
56.5	11,165		0.0000	1.0000	20.58	
57.5	11,165		0.0000	1.0000	20.58	
58.5	11,165		0.0000	1.0000	20.58	
59.5	11,165		0.0000	1.0000	20.58	
60.5	11,165		0.0000	1.0000	20.58	
61.5	11,165		0.0000	1.0000	20.58	
62.5	11,165		0.0000	1.0000	20.58	
63.5	11,165	11,165	1.0000		20.58	
64.5						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2021

EXPERIENCE BAND 1937-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,851,151	726,035	0.0079	0.9921	100.00
0.5	88,408,671	1,784,951	0.0202	0.9798	99.21
1.5	82,355,218	2,905,163	0.0353	0.9647	97.21
2.5	68,657,922	1,446,932	0.0211	0.9789	93.78
3.5	65,796,589	1,529,214	0.0232	0.9768	91.80
4.5	60,708,381	1,680,831	0.0277	0.9723	89.67
5.5	57,830,037	1,320,065	0.0228	0.9772	87.18
6.5	55,324,739	1,279,814	0.0231	0.9769	85.19
7.5	53,447,177	1,198,653	0.0224	0.9776	83.22
8.5	51,703,447	1,144,212	0.0221	0.9779	81.36
9.5	50,113,623	1,112,888	0.0222	0.9778	79.56
10.5	48,747,461	1,135,140	0.0233	0.9767	77.79
11.5	47,324,384	1,102,023	0.0233	0.9767	75.98
12.5	45,879,028	950,309	0.0207	0.9793	74.21
13.5	44,134,817	1,209,316	0.0274	0.9726	72.67
14.5	41,977,268	806,179	0.0192	0.9808	70.68
15.5	40,272,662	934,840	0.0232	0.9768	69.32
16.5	37,369,631	995,186	0.0266	0.9734	67.71
17.5	36,072,769	1,043,540	0.0289	0.9711	65.91
18.5	34,489,216	1,067,354	0.0309	0.9691	64.00
19.5	33,110,811	977,121	0.0295	0.9705	62.02
20.5	31,497,956	764,793	0.0243	0.9757	60.19
21.5	30,267,590	649,173	0.0214	0.9786	58.73
22.5	29,370,957	797,727	0.0272	0.9728	57.47
23.5	28,087,601	865,876	0.0308	0.9692	55.91
24.5	26,797,416	511,637	0.0191	0.9809	54.19
25.5	25,922,061	609,083	0.0235	0.9765	53.15
26.5	24,901,841	653,319	0.0262	0.9738	51.90
27.5	23,928,879	591,884	0.0247	0.9753	50.54
28.5	23,081,950	640,821	0.0278	0.9722	49.29
29.5	22,080,025	729,349	0.0330	0.9670	47.92
30.5	21,072,349	1,161,288	0.0551	0.9449	46.34
31.5	19,719,550	1,589,348	0.0806	0.9194	43.79
32.5	17,572,260	511,662	0.0291	0.9709	40.26
33.5	16,457,503	529,506	0.0322	0.9678	39.09
34.5	15,566,596	551,529	0.0354	0.9646	37.83
35.5	14,498,673	420,348	0.0290	0.9710	36.49
36.5	13,002,871	146,315	0.0113	0.9887	35.43
37.5	12,385,432	110,096	0.0089	0.9911	35.03
38.5	11,375,369	62,184	0.0055	0.9945	34.72

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,553,798	57,593	0.0055	0.9945	34.53
40.5	9,943,433	61,678	0.0062	0.9938	34.34
41.5	9,136,475	75,592	0.0083	0.9917	34.13
42.5	8,358,191	48,792	0.0058	0.9942	33.85
43.5	7,656,883	27,046	0.0035	0.9965	33.65
44.5	7,066,172	51,221	0.0072	0.9928	33.53
45.5	6,526,416	20,062	0.0031	0.9969	33.29
46.5	5,945,171	25,245	0.0042	0.9958	33.18
47.5	5,536,760	25,080	0.0045	0.9955	33.04
48.5	5,174,646	21,500	0.0042	0.9958	32.89
49.5	4,900,487	33,378	0.0068	0.9932	32.76
50.5	4,435,603	15,460	0.0035	0.9965	32.53
51.5	4,147,137	22,109	0.0053	0.9947	32.42
52.5	3,720,279	17,484	0.0047	0.9953	32.25
53.5	3,382,471	24,261	0.0072	0.9928	32.10
54.5	3,059,500	15,515	0.0051	0.9949	31.87
55.5	2,841,208	10,811	0.0038	0.9962	31.70
56.5	2,658,362	8,552	0.0032	0.9968	31.58
57.5	2,390,240	6,830	0.0029	0.9971	31.48
58.5	2,183,776	26,434	0.0121	0.9879	31.39
59.5	1,913,610	7,358	0.0038	0.9962	31.01
60.5	1,652,012	22,811	0.0138	0.9862	30.89
61.5	1,213,590	6,003	0.0049	0.9951	30.47
62.5	937,671	9,572	0.0102	0.9898	30.32
63.5	781,793	10,674	0.0137	0.9863	30.01
64.5	655,710	4,213	0.0064	0.9936	29.60
65.5	514,994	7,466	0.0145	0.9855	29.41
66.5	402,713	779	0.0019	0.9981	28.98
67.5	344,387	5,697	0.0165	0.9835	28.92
68.5	302,085	4,887	0.0162	0.9838	28.45
69.5	218,602	518	0.0024	0.9976	27.99
70.5	165,220	610	0.0037	0.9963	27.92
71.5	129,520	37	0.0003	0.9997	27.82
72.5	81,986		0.0000	1.0000	27.81
73.5	75,294	81	0.0011	0.9989	27.81
74.5	66,118	299	0.0045	0.9955	27.78
75.5	62,772	304	0.0048	0.9952	27.65
76.5	59,334	569	0.0096	0.9904	27.52
77.5	58,094	122	0.0021	0.9979	27.25
78.5	57,972	43	0.0007	0.9993	27.20

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	55,633	285	0.0051	0.9949	27.18	
80.5	54,025	1	0.0000	1.0000	27.04	
81.5	49,998	2,594	0.0519	0.9481	27.04	
82.5	46,167	1,713	0.0371	0.9629	25.63	
83.5	38,196	344	0.0090	0.9910	24.68	
84.5	35,076	348	0.0099	0.9901	24.46	
85.5	30,441	27	0.0009	0.9991	24.22	
86.5	25,856	178	0.0069	0.9931	24.20	
87.5	23,495	85	0.0036	0.9964	24.03	
88.5	21,879	332	0.0152	0.9848	23.94	
89.5	17,692	17	0.0009	0.9991	23.58	
90.5	17,272	195	0.0113	0.9887	23.56	
91.5	12,498	16	0.0013	0.9987	23.29	
92.5	10,726	29	0.0027	0.9973	23.26	
93.5	8,695	36	0.0042	0.9958	23.20	
94.5	7,524	1,935	0.2571	0.7429	23.10	
95.5	5,506	606	0.1100	0.8900	17.16	
96.5	3,960	112	0.0284	0.9716	15.27	
97.5	3,410		0.0000	1.0000	14.84	
98.5	2,858		0.0000	1.0000	14.84	
99.5	2,513	9	0.0037	0.9963	14.84	
100.5	2,290		0.0000	1.0000	14.79	
101.5	1,843		0.0000	1.0000	14.79	
102.5	1,477		0.0000	1.0000	14.79	
103.5	1,470		0.0000	1.0000	14.79	
104.5	832		0.0000	1.0000	14.79	
105.5					14.79	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2021

EXPERIENCE BAND 1987-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	61,312,266	662,254	0.0108	0.9892	100.00
0.5	59,074,519	1,717,629	0.0291	0.9709	98.92
1.5	56,128,934	2,795,050	0.0498	0.9502	96.04
2.5	43,296,856	1,299,634	0.0300	0.9700	91.26
3.5	41,722,303	1,360,650	0.0326	0.9674	88.52
4.5	37,555,681	1,427,628	0.0380	0.9620	85.63
5.5	35,509,802	1,065,699	0.0300	0.9700	82.38
6.5	34,029,087	980,645	0.0288	0.9712	79.91
7.5	33,426,779	858,489	0.0257	0.9743	77.60
8.5	32,813,401	736,762	0.0225	0.9775	75.61
9.5	32,205,333	706,259	0.0219	0.9781	73.91
10.5	31,806,815	691,547	0.0217	0.9783	72.29
11.5	31,407,129	619,793	0.0197	0.9803	70.72
12.5	30,836,662	479,537	0.0156	0.9844	69.33
13.5	30,089,735	708,543	0.0235	0.9765	68.25
14.5	28,762,671	324,964	0.0113	0.9887	66.64
15.5	28,245,529	471,730	0.0167	0.9833	65.89
16.5	26,200,980	537,843	0.0205	0.9795	64.79
17.5	25,995,288	621,569	0.0239	0.9761	63.46
18.5	25,317,163	658,190	0.0260	0.9740	61.94
19.5	24,889,126	619,437	0.0249	0.9751	60.33
20.5	23,977,040	435,992	0.0182	0.9818	58.83
21.5	23,345,979	318,166	0.0136	0.9864	57.76
22.5	23,267,711	499,361	0.0215	0.9785	56.97
23.5	22,597,415	582,940	0.0258	0.9742	55.75
24.5	21,914,910	276,870	0.0126	0.9874	54.31
25.5	21,627,261	387,064	0.0179	0.9821	53.62
26.5	21,349,813	426,151	0.0200	0.9800	52.66
27.5	21,094,268	414,012	0.0196	0.9804	51.61
28.5	20,763,863	489,863	0.0236	0.9764	50.60
29.5	20,101,772	594,146	0.0296	0.9704	49.41
30.5	19,489,237	1,051,707	0.0540	0.9460	47.95
31.5	18,414,557	1,509,504	0.0820	0.9180	45.36
32.5	16,444,327	414,772	0.0252	0.9748	41.64
33.5	15,535,379	454,545	0.0293	0.9707	40.59
34.5	14,863,631	496,623	0.0334	0.9666	39.40
35.5	13,973,972	383,287	0.0274	0.9726	38.09
36.5	12,590,547	113,443	0.0090	0.9910	37.04
37.5	12,087,790	84,392	0.0070	0.9930	36.71
38.5	11,132,151	43,722	0.0039	0.9961	36.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	10,349,826	40,351	0.0039	0.9961	36.31	
40.5	9,762,358	43,974	0.0045	0.9955	36.17	
41.5	8,978,584	58,882	0.0066	0.9934	36.00	
42.5	8,219,028	38,538	0.0047	0.9953	35.77	
43.5	7,529,664	18,654	0.0025	0.9975	35.60	
44.5	6,952,210	44,315	0.0064	0.9936	35.51	
45.5	6,423,539	14,584	0.0023	0.9977	35.29	
46.5	5,853,975	20,763	0.0035	0.9965	35.21	
47.5	5,452,801	21,689	0.0040	0.9960	35.08	
48.5	5,102,129	18,348	0.0036	0.9964	34.94	
49.5	4,834,335	30,437	0.0063	0.9937	34.82	
50.5	4,377,267	12,422	0.0028	0.9972	34.60	
51.5	4,097,649	19,780	0.0048	0.9952	34.50	
52.5	3,679,897	15,762	0.0043	0.9957	34.33	
53.5	3,348,702	22,880	0.0068	0.9932	34.18	
54.5	3,032,641	14,382	0.0047	0.9953	33.95	
55.5	2,817,079	9,764	0.0035	0.9965	33.79	
56.5	2,640,834	7,710	0.0029	0.9971	33.67	
57.5	2,376,338	5,468	0.0023	0.9977	33.57	
58.5	2,173,747	25,687	0.0118	0.9882	33.50	
59.5	1,905,813	7,358	0.0039	0.9961	33.10	
60.5	1,644,298	22,811	0.0139	0.9861	32.97	
61.5	1,206,988	6,003	0.0050	0.9950	32.52	
62.5	931,563	9,572	0.0103	0.9897	32.35	
63.5	776,266	10,674	0.0138	0.9862	32.02	
64.5	650,544	4,213	0.0065	0.9935	31.58	
65.5	510,316	7,466	0.0146	0.9854	31.38	
66.5	400,861	779	0.0019	0.9981	30.92	
67.5	342,901	5,697	0.0166	0.9834	30.86	
68.5	300,606	4,887	0.0163	0.9837	30.35	
69.5	217,760	518	0.0024	0.9976	29.85	
70.5	165,220	610	0.0037	0.9963	29.78	
71.5	129,520	37	0.0003	0.9997	29.67	
72.5	81,986		0.0000	1.0000	29.66	
73.5	75,294	81	0.0011	0.9989	29.66	
74.5	66,118	299	0.0045	0.9955	29.63	
75.5	62,772	304	0.0048	0.9952	29.50	
76.5	59,334	569	0.0096	0.9904	29.35	
77.5	58,094	122	0.0021	0.9979	29.07	
78.5	57,972	43	0.0007	0.9993	29.01	

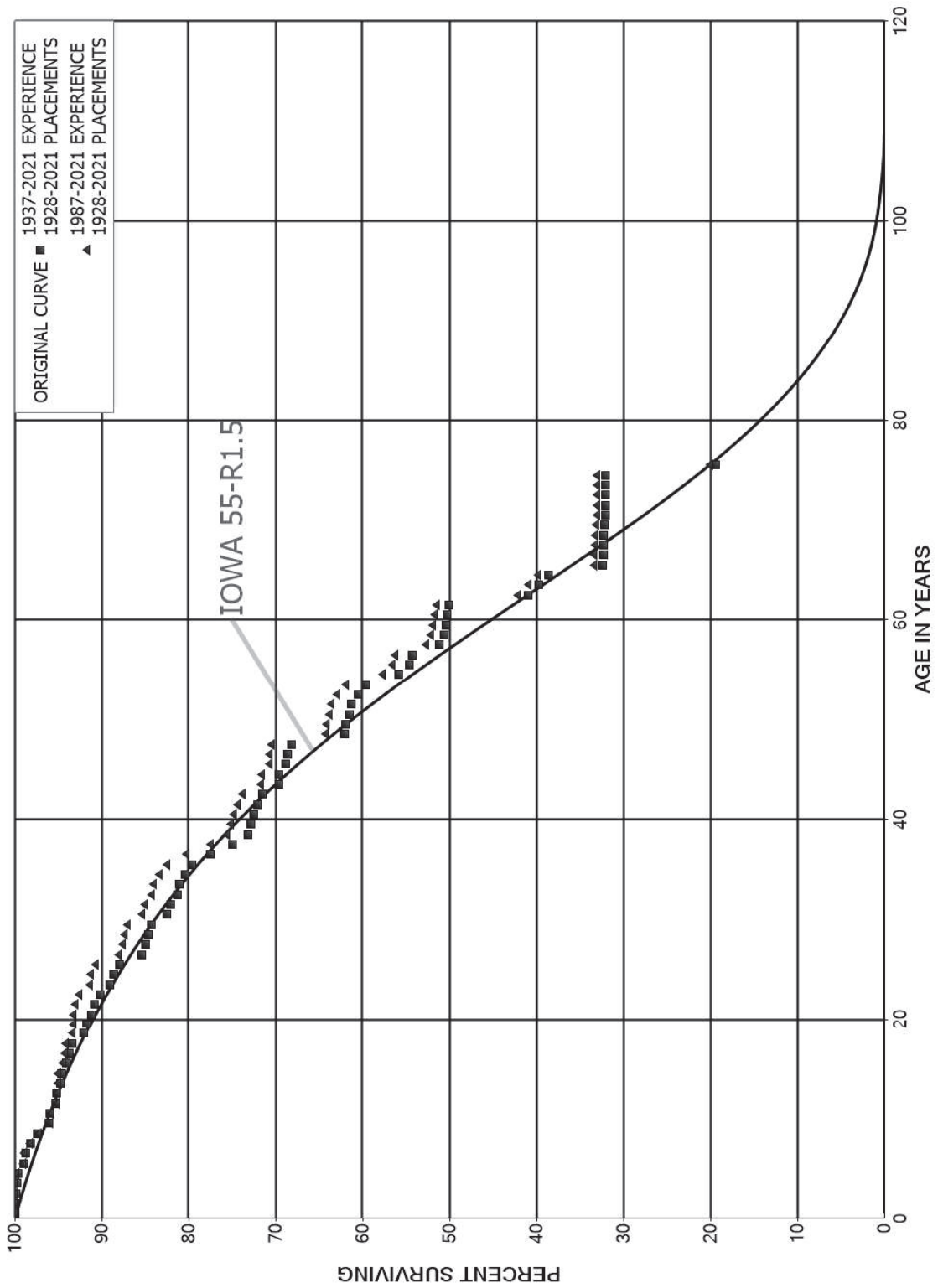
NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	55,633	285	0.0051	0.9949	28.99	
80.5	54,025	1	0.0000	1.0000	28.84	
81.5	49,998	2,594	0.0519	0.9481	28.84	
82.5	46,167	1,713	0.0371	0.9629	27.34	
83.5	38,196	344	0.0090	0.9910	26.33	
84.5	35,076	348	0.0099	0.9901	26.09	
85.5	30,441	27	0.0009	0.9991	25.83	
86.5	25,856	178	0.0069	0.9931	25.81	
87.5	23,495	85	0.0036	0.9964	25.63	
88.5	21,879	332	0.0152	0.9848	25.54	
89.5	17,692	17	0.0009	0.9991	25.15	
90.5	17,272	195	0.0113	0.9887	25.13	
91.5	12,498	16	0.0013	0.9987	24.85	
92.5	10,726	29	0.0027	0.9973	24.81	
93.5	8,695	36	0.0042	0.9958	24.75	
94.5	7,524	1,935	0.2571	0.7429	24.64	
95.5	5,506	606	0.1100	0.8900	18.31	
96.5	3,960	112	0.0284	0.9716	16.29	
97.5	3,410		0.0000	1.0000	15.83	
98.5	2,858		0.0000	1.0000	15.83	
99.5	2,513	9	0.0037	0.9963	15.83	
100.5	2,290		0.0000	1.0000	15.77	
101.5	1,843		0.0000	1.0000	15.77	
102.5	1,477		0.0000	1.0000	15.77	
103.5	1,470		0.0000	1.0000	15.77	
104.5	832		0.0000	1.0000	15.77	
105.5					15.77	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ELECTRIC PLANT
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,321,331	2,752	0.0001	0.9999	100.00
0.5	24,604,017	7,551	0.0003	0.9997	99.99
1.5	24,401,757	17,991	0.0007	0.9993	99.96
2.5	23,572,391	31,480	0.0013	0.9987	99.88
3.5	21,929,486	31,556	0.0014	0.9986	99.75
4.5	21,593,878	132,316	0.0061	0.9939	99.61
5.5	21,255,125	51,599	0.0024	0.9976	99.00
6.5	20,687,097	128,137	0.0062	0.9938	98.76
7.5	20,560,250	158,487	0.0077	0.9923	98.14
8.5	20,409,319	267,074	0.0131	0.9869	97.39
9.5	19,081,291	20,923	0.0011	0.9989	96.11
10.5	18,896,492	132,033	0.0070	0.9930	96.01
11.5	17,956,684	28,824	0.0016	0.9984	95.34
12.5	17,154,191	89,748	0.0052	0.9948	95.18
13.5	16,803,459	21,445	0.0013	0.9987	94.69
14.5	15,817,944	83,445	0.0053	0.9947	94.57
15.5	15,560,732	55,461	0.0036	0.9964	94.07
16.5	15,312,526	58,263	0.0038	0.9962	93.73
17.5	15,099,075	207,772	0.0138	0.9862	93.38
18.5	14,797,384	52,681	0.0036	0.9964	92.09
19.5	14,410,976	86,399	0.0060	0.9940	91.76
20.5	14,253,423	52,707	0.0037	0.9963	91.21
21.5	13,970,368	99,895	0.0072	0.9928	90.87
22.5	12,519,709	167,128	0.0133	0.9867	90.23
23.5	12,141,871	52,949	0.0044	0.9956	89.02
24.5	12,084,213	93,843	0.0078	0.9922	88.63
25.5	11,718,573	341,562	0.0291	0.9709	87.94
26.5	11,313,882	57,413	0.0051	0.9949	85.38
27.5	11,247,827	37,666	0.0033	0.9967	84.95
28.5	11,196,338	54,417	0.0049	0.9951	84.66
29.5	10,876,508	227,908	0.0210	0.9790	84.25
30.5	10,443,758	49,424	0.0047	0.9953	82.49
31.5	10,365,224	96,948	0.0094	0.9906	82.10
32.5	9,826,129	30,556	0.0031	0.9969	81.33
33.5	9,611,449	76,160	0.0079	0.9921	81.08
34.5	9,182,719	93,475	0.0102	0.9898	80.43
35.5	8,573,921	230,389	0.0269	0.9731	79.61
36.5	4,764,175	158,124	0.0332	0.9668	77.47
37.5	4,553,795	106,242	0.0233	0.9767	74.90
38.5	4,341,262	21,682	0.0050	0.9950	73.16

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1937-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,301,021	18,620	0.0043	0.9957	72.79
40.5	2,528,604	16,079	0.0064	0.9936	72.48
41.5	2,515,711	16,948	0.0067	0.9933	72.01
42.5	2,419,259	63,738	0.0263	0.9737	71.53
43.5	1,113,608	1,322	0.0012	0.9988	69.64
44.5	1,110,503	11,743	0.0106	0.9894	69.56
45.5	1,097,975	3,089	0.0028	0.9972	68.83
46.5	1,088,707	7,192	0.0066	0.9934	68.63
47.5	1,047,007	93,846	0.0896	0.9104	68.18
48.5	953,161	2,446	0.0026	0.9974	62.07
49.5	934,727	6,375	0.0068	0.9932	61.91
50.5	927,547	3,599	0.0039	0.9961	61.49
51.5	922,665	10,923	0.0118	0.9882	61.25
52.5	910,574	13,480	0.0148	0.9852	60.52
53.5	874,098	56,354	0.0645	0.9355	59.63
54.5	758,378	15,956	0.0210	0.9790	55.78
55.5	742,422	3,978	0.0054	0.9946	54.61
56.5	545,385	31,951	0.0586	0.9414	54.32
57.5	512,362	4,996	0.0098	0.9902	51.13
58.5	504,634	1,996	0.0040	0.9960	50.64
59.5	446,302	1,787	0.0040	0.9960	50.44
60.5	443,382	1,973	0.0044	0.9956	50.23
61.5	441,410	80,314	0.1819	0.8181	50.01
62.5	357,862	10,797	0.0302	0.9698	40.91
63.5	353,857	9,581	0.0271	0.9729	39.68
64.5	337,813	54,319	0.1608	0.8392	38.60
65.5	268,240	463	0.0017	0.9983	32.40
66.5	191,088	269	0.0014	0.9986	32.34
67.5	144,069	33	0.0002	0.9998	32.29
68.5	144,036	462	0.0032	0.9968	32.29
69.5	133,971	316	0.0024	0.9976	32.18
70.5	132,693		0.0000	1.0000	32.11
71.5	130,128		0.0000	1.0000	32.11
72.5	129,908	5	0.0000	1.0000	32.11
73.5	123,370	28	0.0002	0.9998	32.11
74.5	123,342	48,932	0.3967	0.6033	32.10
75.5	74,409	30	0.0004	0.9996	19.36
76.5	74,380		0.0000	1.0000	19.36
77.5	74,380		0.0000	1.0000	19.36
78.5	74,354		0.0000	1.0000	19.36

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1937-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	74,354	7,996	0.1075	0.8925	19.36	
80.5	66,224		0.0000	1.0000	17.28	
81.5	66,224		0.0000	1.0000	17.28	
82.5	66,224		0.0000	1.0000	17.28	
83.5	40,405	35,159	0.8702	0.1298	17.28	
84.5	5,246		0.0000	1.0000	2.24	
85.5	4,893		0.0000	1.0000	2.24	
86.5	2,073		0.0000	1.0000	2.24	
87.5	2,073		0.0000	1.0000	2.24	
88.5	1,848		0.0000	1.0000	2.24	
89.5	1,848		0.0000	1.0000	2.24	
90.5	1,848		0.0000	1.0000	2.24	
91.5	1,848		0.0000	1.0000	2.24	
92.5					2.24	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	12,883,185	183	0.0000	1.0000	100.00	
0.5	13,450,143	820	0.0001	0.9999	100.00	
1.5	17,136,859	5,434	0.0003	0.9997	99.99	
2.5	16,390,294	6,897	0.0004	0.9996	99.96	
3.5	14,913,120	21,903	0.0015	0.9985	99.92	
4.5	14,676,666	118,165	0.0081	0.9919	99.77	
5.5	16,725,049	19,239	0.0012	0.9988	98.97	
6.5	16,193,632	116,542	0.0072	0.9928	98.85	
7.5	16,101,320	153,349	0.0095	0.9905	98.14	
8.5	17,657,926	252,478	0.0143	0.9857	97.21	
9.5	16,352,885	10,993	0.0007	0.9993	95.82	
10.5	16,223,182	120,355	0.0074	0.9926	95.75	
11.5	15,364,746	489	0.0000	1.0000	95.04	
12.5	14,607,269	9,698	0.0007	0.9993	95.04	
13.5	14,339,165	12,208	0.0009	0.9991	94.98	
14.5	13,382,683	64,487	0.0048	0.9952	94.90	
15.5	13,150,998	34,167	0.0026	0.9974	94.44	
16.5	12,928,445	16,272	0.0013	0.9987	94.19	
17.5	12,763,643	100,393	0.0079	0.9921	94.08	
18.5	12,620,558	19,527	0.0015	0.9985	93.34	
19.5	12,335,478	5,180	0.0004	0.9996	93.19	
20.5	12,260,615	23,432	0.0019	0.9981	93.15	
21.5	12,250,314	60,023	0.0049	0.9951	92.97	
22.5	11,187,465	155,394	0.0139	0.9861	92.52	
23.5	10,826,707	11,239	0.0010	0.9990	91.23	
24.5	10,891,851	58,324	0.0054	0.9946	91.14	
25.5	10,571,414	314,729	0.0298	0.9702	90.65	
26.5	10,216,554	52,096	0.0051	0.9949	87.95	
27.5	10,159,762	29,005	0.0029	0.9971	87.50	
28.5	10,132,015	40,706	0.0040	0.9960	87.25	
29.5	9,853,060	182,611	0.0185	0.9815	86.90	
30.5	9,482,439	39,001	0.0041	0.9959	85.29	
31.5	9,538,941	84,551	0.0089	0.9911	84.94	
32.5	9,219,461	25,462	0.0028	0.9972	84.19	
33.5	9,033,347	71,503	0.0079	0.9921	83.96	
34.5	8,629,024	89,536	0.0104	0.9896	83.29	
35.5	8,039,650	219,286	0.0273	0.9727	82.43	
36.5	4,342,819	150,416	0.0346	0.9654	80.18	
37.5	4,161,243	104,446	0.0251	0.9749	77.40	
38.5	3,995,779	18,618	0.0047	0.9953	75.46	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1987-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,035,101	17,981	0.0045	0.9955	75.11
40.5	2,264,022	15,238	0.0067	0.9933	74.77
41.5	2,262,514	16,286	0.0072	0.9928	74.27
42.5	2,166,785	62,549	0.0289	0.9711	73.74
43.5	863,934	890	0.0010	0.9990	71.61
44.5	863,025	10,937	0.0127	0.9873	71.53
45.5	851,649	438	0.0005	0.9995	70.63
46.5	845,348	1,811	0.0021	0.9979	70.59
47.5	809,163	71,674	0.0886	0.9114	70.44
48.5	770,277	1,633	0.0021	0.9979	64.20
49.5	814,474	4,128	0.0051	0.9949	64.06
50.5	868,840	3,320	0.0038	0.9962	63.74
51.5	868,475	8,658	0.0100	0.9900	63.50
52.5	858,714	13,459	0.0157	0.9843	62.86
53.5	822,612	55,964	0.0680	0.9320	61.88
54.5	719,138	15,158	0.0211	0.9789	57.67
55.5	703,980	3,963	0.0056	0.9944	56.45
56.5	507,315	31,896	0.0629	0.9371	56.13
57.5	477,204	4,996	0.0105	0.9895	52.60
58.5	504,634	1,996	0.0040	0.9960	52.05
59.5	446,302	1,787	0.0040	0.9960	51.85
60.5	443,382	1,973	0.0044	0.9956	51.64
61.5	441,410	80,314	0.1819	0.8181	51.41
62.5	357,862	10,797	0.0302	0.9698	42.06
63.5	353,857	9,581	0.0271	0.9729	40.79
64.5	337,813	54,319	0.1608	0.8392	39.68
65.5	268,240	463	0.0017	0.9983	33.30
66.5	191,088	269	0.0014	0.9986	33.25
67.5	144,069	33	0.0002	0.9998	33.20
68.5	144,036	462	0.0032	0.9968	33.19
69.5	133,971	316	0.0024	0.9976	33.08
70.5	132,693		0.0000	1.0000	33.01
71.5	130,128		0.0000	1.0000	33.01
72.5	129,908	5	0.0000	1.0000	33.01
73.5	123,370	28	0.0002	0.9998	33.00
74.5	123,342	48,932	0.3967	0.6033	33.00
75.5	74,409	30	0.0004	0.9996	19.91
76.5	74,380		0.0000	1.0000	19.90
77.5	74,380		0.0000	1.0000	19.90
78.5	74,354		0.0000	1.0000	19.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

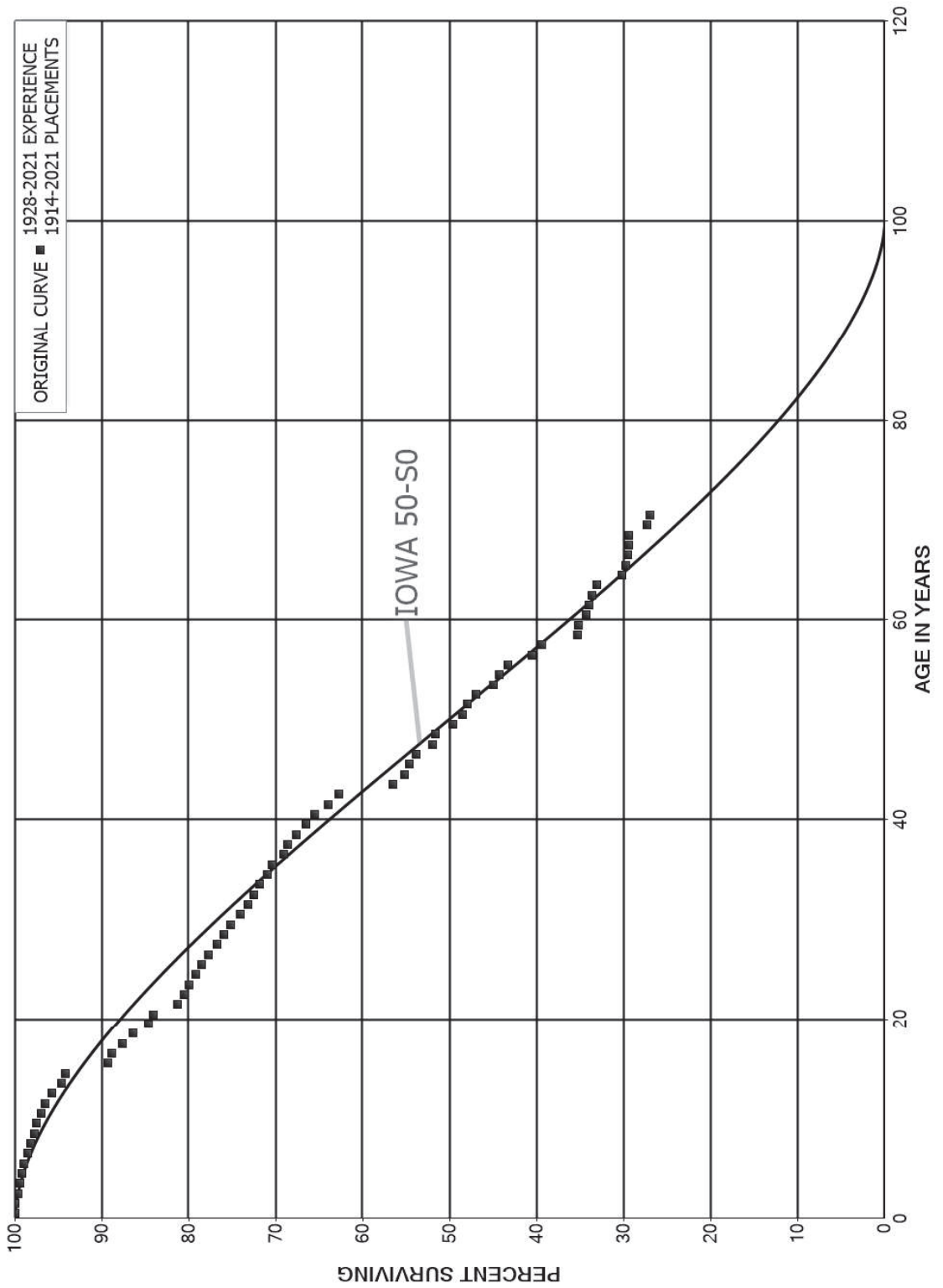
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2021			EXPERIENCE BAND 1987-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	74,354	7,996	0.1075	0.8925	19.90	
80.5	66,224		0.0000	1.0000	17.76	
81.5	66,224		0.0000	1.0000	17.76	
82.5	66,224		0.0000	1.0000	17.76	
83.5	40,405	35,159	0.8702	0.1298	17.76	
84.5	5,246		0.0000	1.0000	2.31	
85.5	4,893		0.0000	1.0000	2.31	
86.5	2,073		0.0000	1.0000	2.31	
87.5	2,073		0.0000	1.0000	2.31	
88.5	1,848		0.0000	1.0000	2.31	
89.5	1,848		0.0000	1.0000	2.31	
90.5	1,848		0.0000	1.0000	2.31	
91.5	1,848		0.0000	1.0000	2.31	
92.5					2.31	

COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 COMMON PLANT
 ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2021

EXPERIENCE BAND 1928-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,644,072	22,462	0.0002	0.9998	100.00
0.5	145,117,370	56,826	0.0004	0.9996	99.98
1.5	141,508,974	395,976	0.0028	0.9972	99.95
2.5	129,533,700	335,424	0.0026	0.9974	99.67
3.5	128,239,922	312,593	0.0024	0.9976	99.41
4.5	122,566,732	321,621	0.0026	0.9974	99.17
5.5	120,396,006	502,289	0.0042	0.9958	98.91
6.5	118,844,914	387,515	0.0033	0.9967	98.49
7.5	116,930,840	571,656	0.0049	0.9951	98.17
8.5	115,183,366	283,299	0.0025	0.9975	97.69
9.5	113,932,135	526,526	0.0046	0.9954	97.45
10.5	110,584,922	580,362	0.0052	0.9948	97.00
11.5	108,464,754	827,349	0.0076	0.9924	96.49
12.5	107,203,427	1,220,133	0.0114	0.9886	95.76
13.5	100,212,372	517,792	0.0052	0.9948	94.67
14.5	98,776,517	5,127,686	0.0519	0.9481	94.18
15.5	93,164,405	429,060	0.0046	0.9954	89.29
16.5	92,109,692	1,333,265	0.0145	0.9855	88.88
17.5	89,877,321	1,196,494	0.0133	0.9867	87.59
18.5	88,288,855	1,809,831	0.0205	0.9795	86.42
19.5	83,506,174	565,426	0.0068	0.9932	84.65
20.5	82,261,007	2,709,017	0.0329	0.9671	84.08
21.5	79,353,439	809,586	0.0102	0.9898	81.31
22.5	77,785,733	511,925	0.0066	0.9934	80.48
23.5	76,569,182	692,603	0.0090	0.9910	79.95
24.5	74,394,814	635,765	0.0085	0.9915	79.23
25.5	73,077,305	798,381	0.0109	0.9891	78.55
26.5	70,843,358	923,442	0.0130	0.9870	77.69
27.5	70,540,680	700,985	0.0099	0.9901	76.68
28.5	68,650,457	699,681	0.0102	0.9898	75.92
29.5	64,380,614	900,364	0.0140	0.9860	75.14
30.5	61,925,886	791,064	0.0128	0.9872	74.09
31.5	58,749,183	481,398	0.0082	0.9918	73.15
32.5	57,977,704	609,650	0.0105	0.9895	72.55
33.5	55,599,216	675,685	0.0122	0.9878	71.78
34.5	54,245,383	379,609	0.0070	0.9930	70.91
35.5	40,392,102	765,810	0.0190	0.9810	70.42
36.5	31,401,219	204,894	0.0065	0.9935	69.08
37.5	29,695,498	422,056	0.0142	0.9858	68.63
38.5	26,244,239	441,648	0.0168	0.9832	67.65

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021			EXPERIENCE BAND 1928-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,372,450	389,076	0.0160	0.9840	66.52
40.5	19,399,042	434,412	0.0224	0.9776	65.45
41.5	16,745,347	343,495	0.0205	0.9795	63.99
42.5	15,801,393	1,565,441	0.0991	0.9009	62.68
43.5	13,703,383	314,357	0.0229	0.9771	56.47
44.5	13,155,064	136,372	0.0104	0.9896	55.17
45.5	12,974,464	172,180	0.0133	0.9867	54.60
46.5	12,546,635	454,982	0.0363	0.9637	53.88
47.5	11,966,821	58,388	0.0049	0.9951	51.92
48.5	10,928,363	444,323	0.0407	0.9593	51.67
49.5	9,986,820	219,234	0.0220	0.9780	49.57
50.5	9,671,445	114,165	0.0118	0.9882	48.48
51.5	9,516,188	196,205	0.0206	0.9794	47.91
52.5	9,174,598	373,709	0.0407	0.9593	46.92
53.5	8,149,676	126,896	0.0156	0.9844	45.01
54.5	7,429,047	175,789	0.0237	0.9763	44.31
55.5	5,659,969	363,171	0.0642	0.9358	43.26
56.5	5,245,717	136,982	0.0261	0.9739	40.48
57.5	4,544,943	475,123	0.1045	0.8955	39.43
58.5	3,950,041	18,512	0.0047	0.9953	35.30
59.5	3,901,728	94,244	0.0242	0.9758	35.14
60.5	3,797,019	35,372	0.0093	0.9907	34.29
61.5	3,704,614	38,880	0.0105	0.9895	33.97
62.5	3,594,486	54,623	0.0152	0.9848	33.61
63.5	3,403,854	304,348	0.0894	0.9106	33.10
64.5	3,076,606	47,910	0.0156	0.9844	30.14
65.5	2,178,936	9,164	0.0042	0.9958	29.67
66.5	1,918,972	10,103	0.0053	0.9947	29.55
67.5	485,395	33	0.0001	0.9999	29.39
68.5	421,210	30,002	0.0712	0.9288	29.39
69.5	389,084	4,978	0.0128	0.9872	27.30
70.5	163,309		0.0000	1.0000	26.95
71.5	140,582		0.0000	1.0000	26.95
72.5	139,089	184	0.0013	0.9987	26.95
73.5	138,146	61	0.0004	0.9996	26.91
74.5	138,085		0.0000	1.0000	26.90
75.5	137,998	55,551	0.4026	0.5974	26.90
76.5	82,446	48	0.0006	0.9994	16.07
77.5	82,399	50	0.0006	0.9994	16.06
78.5	82,008	7,941	0.0968	0.9032	16.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2021			EXPERIENCE BAND 1928-2021			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	81,972	22	0.0003	0.9997	14.50	
80.5	81,777		0.0000	1.0000	14.49	
81.5	81,777	2,288	0.0280	0.9720	14.49	
82.5	79,489		0.0000	1.0000	14.09	
83.5	79,489		0.0000	1.0000	14.09	
84.5	79,441	60	0.0008	0.9992	14.09	
85.5	77,783		0.0000	1.0000	14.08	
86.5	77,783	3	0.0000	1.0000	14.08	
87.5	77,486	180	0.0023	0.9977	14.08	
88.5	77,306		0.0000	1.0000	14.05	
89.5	77,306		0.0000	1.0000	14.05	
90.5	45,928		0.0000	1.0000	14.05	
91.5	45,928	198	0.0043	0.9957	14.05	
92.5	38,274		0.0000	1.0000	13.98	
93.5	132		0.0000	1.0000	13.98	
94.5	132		0.0000	1.0000	13.98	
95.5	132		0.0000	1.0000	13.98	
96.5	132		0.0000	1.0000	13.98	
97.5	132		0.0000	1.0000	13.98	
98.5	132		0.0000	1.0000	13.98	
99.5	132		0.0000	1.0000	13.98	
100.5	132		0.0000	1.0000	13.98	
101.5	132	22	0.1651	0.8349	13.98	
102.5	111		0.0000	1.0000	11.68	
103.5	111		0.0000	1.0000	11.68	
104.5	111		0.0000	1.0000	11.68	
105.5	111		0.0000	1.0000	11.68	
106.5	111		0.0000	1.0000	11.68	
107.5					11.68	

PART VIII. NET SALVAGE STATISTICS

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION (1)	TOTAL PROJECTED RETIREMENTS (2)	TOTAL TERMINAL RETIREMENTS		TOTAL INTERIM RETIREMENTS	
		AMOUNT (3)	(%) (4)=(3)/(2)	AMOUNT (6)	(%) (7)=(6)/(2)
STEAM PRODUCTION					
MICHIGAN CITY	(853,385,085.82)	(830,635,007.14)	97.33	(22,750,078.68)	2.67
R M SCHAHFER	(1,413,511,604.28)	(1,378,210,863.78)	97.50	(35,300,740.50)	2.50
SUGAR CREEK	<u>(162,244,796.64)</u>	<u>(88,873,912.01)</u>	54.78	<u>(73,370,884.63)</u>	45.22
TOTAL STEAM PRODUCTION	(2,429,141,486.74)	(2,297,719,782.93)	94.59	(131,421,703.81)	5.41
HYDRO PRODUCTION					
NORWAY	(40,630,808.32)	(38,842,214.83)	95.60	(1,788,593.49)	4.40
OAKDALE	<u>(32,021,344.89)</u>	<u>(30,789,842.73)</u>	96.15	<u>(1,231,502.16)</u>	3.85
TOTAL HYDRO PRODUCTION	(72,652,153.21)	(69,632,057.56)	95.84	(3,020,095.65)	4.16
OTHER PRODUCTION					
R M SCHAHFER	(70,983,652.55)	(67,089,669.20)	94.51	(3,893,983.35)	5.49
SUGAR CREEK	<u>(166,061,537.11)</u>	<u>(129,100,774.34)</u>	77.74	<u>(36,960,762.77)</u>	22.26
TOTAL OTHER PRODUCTION	(237,045,189.66)	(196,190,443.54)	82.76	(40,854,746.12)	17.24

NORTHERN INDIAN PUBLIC SERVICE COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

ACCOUNT (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		WEIGHTED AVERAGE NET SALVAGE % (6)=(2)*(3)+(4)*(5)
	RETIREMENTS (%) (2)	NET SALVAGE (%) (3)	RETIREMENTS (%) (4)	NET SALVAGE (%) (5)	
STEAM PRODUCTION					
MICHIGAN CITY	97.33	(4)	2.67	(39)	(5)
R M SCHAHFER	97.50	(7)	2.50	(39)	(8)
SUGAR CREEK	54.78	(5)	45.22	(39)	(20)
HYDRO PRODUCTION					
NORWAY	95.60	(7)	4.40	(61)	(9)
OAKDALE	96.15	(8)	3.85	(61)	(10)
OTHER PRODUCTION					
R M SCHAHFER	94.51	(2)	5.49	(23)	(3)
SUGAR CREEK	77.74	(1)	22.26	(23)	(6)

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	143,510	6,234	4		0	6,234-	4-
1985	317,525	55,951	18	1,422	0	54,529-	17-
1986	252,394	86,707	34		0	86,707-	34-
1987	104,909	33,136	32		0	33,136-	32-
1988	272,770	30,933	11		0	30,933-	11-
1989	223,324	170,292	76		0	170,292-	76-
1990	116,293	66,608	57		0	66,608-	57-
1991	79,967	140,133	175		0	140,133-	175-
1992	96,009	146,352	152	1,577	2	144,775-	151-
1993	380,933	72,049	19		0	72,049-	19-
1994	365,595	196,746	54		0	196,746-	54-
1995	124,838	176,124	141		0	176,124-	141-
1996	513,265	112,395	22		0	112,395-	22-
1997	480,432	135,104	28		0	135,104-	28-
1998	297,624	90,326	30		0	90,326-	30-
1999	491,220	109,598	22	1,243	0	108,355-	22-
2000	152,460	148,545	97		0	148,545-	97-
2001	624,099	486,057	78		0	486,057-	78-
2002	512,246	457,000	89		0	457,000-	89-
2003	522,556	99,988	19		0	99,988-	19-
2004	1,994,752	4,817	0		0	4,817-	0
2005	940,345	594,924	63		0	594,924-	63-
2006	1,738,761	127,014	7		0	127,014-	7-
2007	1,204,143	1,677,580	139		0	1,677,580-	139-
2008	1,142,415	422,468	37		0	422,468-	37-
2009	206,634	65,027	31		0	65,027-	31-
2010	163,971		0		0		0
2011	942,579	110,956	12		0	110,956-	12-
2012	12,238	788,349			0	788,349-	
2013	362,613	1,571,353	433		0	1,571,353-	433-
2014	678,091	923,014	136		0	923,014-	136-
2015	618,230	2,914,404	471		0	2,914,404-	471-
2016	365,332	168,375	46		0	168,375-	46-
2017	357,943	1,341,473	375		0	1,341,473-	375-
2018	391,040	1,505,277	385		0	1,505,277-	385-
2019	997,347	4,616,125	463		0	4,616,125-	463-
2020	666,379	2,868,846	431		0	2,868,846-	431-
2021	393,996	601,508	153		0	601,508-	153-
TOTAL	19,248,777	23,121,790	120	4,242	0	23,117,548-	120-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 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							
84-86	237,810	49,631	21	474	0	49,157-	21-
85-87	224,943	58,598	26	474	0	58,124-	26-
86-88	210,024	50,259	24		0	50,259-	24-
87-89	200,334	78,120	39		0	78,120-	39-
88-90	204,129	89,278	44		0	89,278-	44-
89-91	139,861	125,678	90		0	125,678-	90-
90-92	97,423	117,698	121	526	1	117,172-	120-
91-93	185,636	119,511	64	526	0	118,986-	64-
92-94	280,846	138,382	49	526	0	137,857-	49-
93-95	290,455	148,306	51		0	148,306-	51-
94-96	334,566	161,755	48		0	161,755-	48-
95-97	372,845	141,208	38		0	141,208-	38-
96-98	430,440	112,608	26		0	112,608-	26-
97-99	423,092	111,676	26	414	0	111,262-	26-
98-00	313,768	116,156	37	414	0	115,742-	37-
99-01	422,593	248,067	59	414	0	247,653-	59-
00-02	429,602	363,868	85		0	363,868-	85-
01-03	552,967	347,682	63		0	347,682-	63-
02-04	1,009,851	187,269	19		0	187,269-	19-
03-05	1,152,551	233,243	20		0	233,243-	20-
04-06	1,557,953	242,252	16		0	242,252-	16-
05-07	1,294,416	799,840	62		0	799,840-	62-
06-08	1,361,773	742,354	55		0	742,354-	55-
07-09	851,064	721,692	85		0	721,692-	85-
08-10	504,340	162,498	32		0	162,498-	32-
09-11	437,728	58,661	13		0	58,661-	13-
10-12	372,929	299,768	80		0	299,768-	80-
11-13	439,143	823,552	188		0	823,552-	188-
12-14	350,980	1,094,238	312		0	1,094,238-	312-
13-15	552,978	1,802,924	326		0	1,802,924-	326-
14-16	553,884	1,335,264	241		0	1,335,264-	241-
15-17	447,169	1,474,751	330		0	1,474,751-	330-
16-18	371,439	1,005,042	271		0	1,005,042-	271-
17-19	582,110	2,487,625	427		0	2,487,625-	427-
18-20	684,922	2,996,749	438		0	2,996,749-	438-
19-21	685,907	2,695,493	393		0	2,695,493-	393-
FIVE-YEAR AVERAGE							
17-21	561,341	2,186,646	390		0	2,186,646-	390-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, AND 312.40 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,284,403	2,405,704	187		0	2,405,704-	187-
1985	1,625,133	1,049,217	65		0	1,049,217-	65-
1986	4,030,807	1,739,168	43		0	1,739,168-	43-
1987	1,380,475	132,843	10		0	132,843-	10-
1988	1,083,083	244,827	23		0	244,827-	23-
1989	1,573,518	368,473	23		0	368,473-	23-
1990	9,758,883	2,833,251	29		0	2,833,251-	29-
1991	1,667,798	631,788	38		0	631,788-	38-
1992	9,053,893	2,829,296	31		0	2,829,296-	31-
1993	11,351,380	3,269,893	29		0	3,269,893-	29-
1994	23,152,341	4,796,981	21		0	4,796,981-	21-
1995	8,656,251	3,837,148	44	107	0	3,837,041-	44-
1996	4,519,458	1,978,880	44	1,570-	0	1,980,450-	44-
1997	61,814,335	3,944,321	6	38,738-	0	3,983,059-	6-
1998	8,677,179	2,868,363	33	4,121	0	2,864,242-	33-
1999	11,597,049	4,721,815	41	82,770-	1-	4,804,585-	41-
2000	10,450,705	3,681,070	35	27,952	0	3,653,118-	35-
2001	14,484,504	4,391,350	30	32,746	0	4,358,604-	30-
2002	12,571,146	5,749,737	46	46,625	0	5,703,112-	45-
2003	23,398,218	9,397,479	40	256,873	1	9,140,605-	39-
2004	37,468,081	336,571	1		0	336,571-	1-
2005	19,270,814	14,020,860	73		0	14,020,860-	73-
2006	14,836,074	4,620,982	31		0	4,620,982-	31-
2007	24,846,052	15,656,717	63	51,976	0	15,604,740-	63-
2008	28,108,709	6,323,570	22	419	0	6,323,151-	22-
2009	13,640,882	6,307,496	46	5,158	0	6,302,338-	46-
2010	11,877,831	377,560	3		0	377,560-	3-
2011	7,500,711	14,370,946	192	1,867,480	25	12,503,465-	167-
2012	14,445,504	13,643,193	94		0	13,643,193-	94-
2013	15,894,743	10,493,564	66		0	10,493,564-	66-
2014	11,397,329	9,476,660	83		0	9,476,660-	83-
2015	24,584,217	2,281,623	9		0	2,281,623-	9-
2016	5,970,989	3,674,327	62	95,561	2	3,578,766-	60-
2017	10,096,889	30,022,914	297		0	30,022,914-	297-
2018	43,477,576	28,801,730	66		0	28,801,730-	66-
2019	12,353,363	19,753,677	160		0	19,753,677-	160-
2020	10,588,903	9,099,901	86		0	9,099,901-	86-
2021	3,691,563	6,236,195	169	135,000	4	6,101,195-	165-
TOTAL	532,180,788	256,370,087	48	2,400,941	0	253,969,146-	48-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 312.10, 312.20, AND 312.40 BOILER PLANT 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							
84-86	2,313,448	1,731,363	75		0	1,731,363-	75-
85-87	2,345,472	973,743	42		0	973,743-	42-
86-88	2,164,788	705,613	33		0	705,613-	33-
87-89	1,345,692	248,714	18		0	248,714-	18-
88-90	4,138,495	1,148,850	28		0	1,148,850-	28-
89-91	4,333,400	1,277,837	29		0	1,277,837-	29-
90-92	6,826,858	2,098,112	31		0	2,098,112-	31-
91-93	7,357,690	2,243,659	30		0	2,243,659-	30-
92-94	14,519,205	3,632,057	25		0	3,632,057-	25-
93-95	14,386,657	3,968,007	28	36	0	3,967,972-	28-
94-96	12,109,350	3,537,670	29	488-	0	3,538,157-	29-
95-97	24,996,681	3,253,450	13	13,400-	0	3,266,850-	13-
96-98	25,003,657	2,930,521	12	12,062-	0	2,942,584-	12-
97-99	27,362,854	3,844,833	14	39,129-	0	3,883,962-	14-
98-00	10,241,644	3,757,083	37	16,899-	0	3,773,982-	37-
99-01	12,177,419	4,264,745	35	7,357-	0	4,272,102-	35-
00-02	12,502,118	4,607,385	37	35,774	0	4,571,611-	37-
01-03	16,817,956	6,512,855	39	112,081	1	6,400,774-	38-
02-04	24,479,148	5,161,262	21	101,166	0	5,060,096-	21-
03-05	26,712,371	7,918,303	30	85,624	0	7,832,679-	29-
04-06	23,858,323	6,326,138	27		0	6,326,138-	27-
05-07	19,650,980	11,432,853	58	17,325	0	11,415,527-	58-
06-08	22,596,945	8,867,090	39	17,465	0	8,849,625-	39-
07-09	22,198,548	9,429,261	42	19,184	0	9,410,076-	42-
08-10	17,875,807	4,336,209	24	1,859	0	4,334,350-	24-
09-11	11,006,475	7,018,667	64	624,213	6	6,394,454-	58-
10-12	11,274,682	9,463,899	84	622,493	6	8,841,406-	78-
11-13	12,613,652	12,835,901	102	622,493	5	12,213,407-	97-
12-14	13,912,525	11,204,472	81		0	11,204,472-	81-
13-15	17,292,096	7,417,282	43		0	7,417,282-	43-
14-16	13,984,178	5,144,203	37	31,854	0	5,112,350-	37-
15-17	13,550,698	11,992,955	89	31,854	0	11,961,101-	88-
16-18	19,848,485	20,832,990	105	31,854	0	20,801,137-	105-
17-19	21,975,943	26,192,773	119		0	26,192,773-	119-
18-20	22,139,947	19,218,436	87		0	19,218,436-	87-
19-21	8,877,943	11,696,591	132	45,000	1	11,651,591-	131-
FIVE-YEAR AVERAGE							
17-21	16,041,659	18,782,883	117	27,000	0	18,755,883-	117-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	746,129		0		0		0
2002							
2003							
2004	8,653,136		0	1,239,000	14	1,239,000	14
2005				818,000		818,000	
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016		69,027-				69,027	
2017		40,099-				40,099	
2018	48,501		0		0		0
2019				409,000-		409,000-	
2020							
2021							
TOTAL	9,447,766	109,127-	1-	1,648,000	17	1,757,127	19

THREE-YEAR MOVING AVERAGES

01-03	248,710		0		0		0
02-04	2,884,379		0	413,000	14	413,000	14
03-05	2,884,379		0	685,667	24	685,667	24
04-06	2,884,379		0	685,667	24	685,667	24
05-07				272,667		272,667	
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16		23,009-				23,009	
15-17		36,376-				36,376	
16-18	16,167	36,376-	225-		0	36,376	225

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	16,167	13,366-	83-	136,333-	843-	122,967-	761-
18-20	16,167		0	136,333-	843-	136,333-	843-
19-21				136,333-		136,333-	
FIVE-YEAR AVERAGE							
17-21	9,700	8,020-	83-	81,800-	843-	73,780-	761-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	74,380	44,062	59		0	44,062-	59-
1985	362,360	3,076	1		0	3,076-	1-
1986	497,116	230,085	46		0	230,085-	46-
1987	778,300	251,660	32		0	251,660-	32-
1988	945,468	265,700	28		0	265,700-	28-
1989	2,588,106	782,591	30	16,291	1	766,300-	30-
1990	864,182	105,370	12	102,826	12	2,544-	0
1991	1,066,311	333,810	31		0	333,810-	31-
1992	710,000	83,233	12		0	83,233-	12-
1993	528,960	672,382	127		0	672,382-	127-
1994	938,946	444,247	47		0	444,247-	47-
1995	434,647	149,359	34		0	149,359-	34-
1996	421,423	167,030	40		0	167,030-	40-
1997	2,984,944	1,048,040	35		0	1,048,040-	35-
1998	1,338,817	241,295	18		0	241,295-	18-
1999	2,818,084	424,573	15		0	424,573-	15-
2000	4,932,521	433,802	9		0	433,802-	9-
2001	5,763,165	1,509,144	26	1,481-	0	1,510,625-	26-
2002	5,107,058	628,745	12		0	628,745-	12-
2003	608,838	1,250,430	205		0	1,250,430-	205-
2004	7,647,098	97,905	1		0	97,905-	1-
2005	876,817	451,255	51		0	451,255-	51-
2006	2,954,952	611,433	21		0	611,433-	21-
2007	9,776,070	3,990,412	41		0	3,990,412-	41-
2008	7,598,950	916,877	12		0	916,877-	12-
2009	53,790	1,559,818			0	1,559,818-	
2010	2,825,285		0		0		0
2011	3,019,157	6,284,955	208		0	6,284,955-	208-
2012	1,109,806	1,334,413	120		0	1,334,413-	120-
2013	962,132	1,521,528	158		0	1,521,528-	158-
2014	878,316	2,031,453	231		0	2,031,453-	231-
2015	1,816,183	362,028	20		0	362,028-	20-
2016	361,877	780,083	216		0	780,083-	216-
2017	5,030,757	4,409,149	88		0	4,409,149-	88-
2018	2,081,526	2,767,100	133		0	2,767,100-	133-
2019	9,327,119	17,880,657	192		0	17,880,657-	192-
2020	397,135	7,356,560			0	7,356,560-	
2021	1,650,519	385,547	23		0	385,547-	23-
TOTAL	92,131,115	61,809,807	67	117,636	0	61,692,171-	67-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

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	311,285	92,408	30		0	92,408-	30-
85-87	545,925	161,607	30		0	161,607-	30-
86-88	740,295	249,148	34		0	249,148-	34-
87-89	1,437,291	433,317	30	5,430	0	427,887-	30-
88-90	1,465,919	384,554	26	39,706	3	344,848-	24-
89-91	1,506,200	407,257	27	39,706	3	367,551-	24-
90-92	880,164	174,138	20	34,275	4	139,862-	16-
91-93	768,424	363,142	47		0	363,142-	47-
92-94	725,969	399,954	55		0	399,954-	55-
93-95	634,184	421,996	67		0	421,996-	67-
94-96	598,339	253,545	42		0	253,545-	42-
95-97	1,280,338	454,810	36		0	454,810-	36-
96-98	1,581,728	485,455	31		0	485,455-	31-
97-99	2,380,615	571,303	24		0	571,303-	24-
98-00	3,029,807	366,557	12		0	366,557-	12-
99-01	4,504,590	789,173	18	494-	0	789,667-	18-
00-02	5,267,581	857,230	16	494-	0	857,724-	16-
01-03	3,826,354	1,129,440	30	494-	0	1,129,933-	30-
02-04	4,454,331	659,027	15		0	659,027-	15-
03-05	3,044,251	599,863	20		0	599,863-	20-
04-06	3,826,289	386,865	10		0	386,865-	10-
05-07	4,535,947	1,684,367	37		0	1,684,367-	37-
06-08	6,776,657	1,839,574	27		0	1,839,574-	27-
07-09	5,809,603	2,155,702	37		0	2,155,702-	37-
08-10	3,492,675	825,565	24		0	825,565-	24-
09-11	1,966,077	2,614,924	133		0	2,614,924-	133-
10-12	2,318,083	2,539,789	110		0	2,539,789-	110-
11-13	1,697,031	3,046,965	180		0	3,046,965-	180-
12-14	983,418	1,629,132	166		0	1,629,132-	166-
13-15	1,218,877	1,305,003	107		0	1,305,003-	107-
14-16	1,018,792	1,057,855	104		0	1,057,855-	104-
15-17	2,402,939	1,850,420	77		0	1,850,420-	77-
16-18	2,491,387	2,652,111	106		0	2,652,111-	106-
17-19	5,479,801	8,352,302	152		0	8,352,302-	152-
18-20	3,935,260	9,334,772	237		0	9,334,772-	237-
19-21	3,791,591	8,540,922	225		0	8,540,922-	225-
FIVE-YEAR AVERAGE							
17-21	3,697,411	6,559,803	177		0	6,559,803-	177-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	580,469	54,346	9		0	54,346-	9-
1985	263,037	3,184	1	255	0	2,929-	1-
1986	1,371,477	26,733	2	2,590	0	24,143-	2-
1987	774,649	7,785	1		0	7,785-	1-
1988	1,554	7,636	491	485	31	7,151-	460-
1989	58,942	13,199	22	17,950	30	4,751	8
1990	770,806	35,671	5	85,882	11	50,211	7
1991	201,112	21,544	11		0	21,544-	11-
1992	107,507	2,178	2		0	2,178-	2-
1993	1,597,856	276,945	17	198	0	276,747-	17-
1994	446,557	22,467	5		0	22,467-	5-
1995	2,280,925	320,545	14	482	0	320,063-	14-
1996	2,474,432	80,296	3	1,570	0	78,726-	3-
1997	1,336,161	53,832	4		0	53,832-	4-
1998	1,407,232	58,875	4		0	58,875-	4-
1999	1,260,580	27,895	2	377-	0	28,272-	2-
2000	408,586	109,288-	27-		0	109,288	27
2001	3,750,682	276,550	7		0	276,550-	7-
2002	341,419	44,821	13		0	44,821-	13-
2003	333,998-	638,080	191-	3,750	1-	634,330-	190
2004	1,952,929	13,297	1		0	13,297-	1-
2005	268,727	22,729	8		0	22,729-	8-
2006	5,163,485	416,262	8		0	416,262-	8-
2007	3,273,389	272,669	8		0	272,669-	8-
2008	6,614,570	130,136	2		0	130,136-	2-
2009	671,181	248,066	37		0	248,066-	37-
2010	287,244	10,763	4		0	10,763-	4-
2011	367,548	185,391	50	560	0	184,831-	50-
2012	1,915,783	604,423	32		0	604,423-	32-
2013	456,810-	492,634	108-		0	492,634-	108
2014	207,645	20,310	10		0	20,310-	10-
2015	508,747	39,232	8		0	39,232-	8-
2016	703,144	995,307	142		0	995,307-	142-
2017	176,990	772,838	437		0	772,838-	437-
2018	366,931	27,664	8		0	27,664-	8-
2019	415,626	1,558,311	375		0	1,558,311-	375-
2020	686,721	47,592	7		0	47,592-	7-
2021	1,018,347	2,115,887	208		0	2,115,887-	208-
TOTAL	43,242,180	9,836,806	23	113,345	0	9,723,461-	22-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC 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							
84-86	738,328	28,088	4	948	0	27,139-	4-
85-87	803,054	12,567	2	948	0	11,619-	1-
86-88	715,893	14,051	2	1,025	0	13,026-	2-
87-89	278,382	9,540	3	6,145	2	3,395-	1-
88-90	277,101	18,835	7	34,772	13	15,937	6
89-91	343,620	23,471	7	34,611	10	11,139	3
90-92	359,808	19,798	6	28,627	8	8,830	2
91-93	635,492	100,222	16	66	0	100,156-	16-
92-94	717,307	100,530	14	66	0	100,464-	14-
93-95	1,441,779	206,652	14	227	0	206,426-	14-
94-96	1,733,971	141,103	8	684	0	140,419-	8-
95-97	2,030,506	151,558	7	684	0	150,874-	7-
96-98	1,739,275	64,334	4	523	0	63,811-	4-
97-99	1,334,658	46,867	4	126-	0	46,993-	4-
98-00	1,025,466	7,506-	1-	126-	0	7,380	1
99-01	1,806,616	65,053	4	126-	0	65,178-	4-
00-02	1,500,229	70,694	5		0	70,694-	5-
01-03	1,252,701	319,817	26	1,250	0	318,567-	25-
02-04	653,450	232,066	36	1,250	0	230,816-	35-
03-05	629,220	224,702	36	1,250	0	223,452-	36-
04-06	2,461,714	150,763	6		0	150,763-	6-
05-07	2,901,867	237,220	8		0	237,220-	8-
06-08	5,017,148	273,022	5		0	273,022-	5-
07-09	3,519,713	216,957	6		0	216,957-	6-
08-10	2,524,332	129,655	5		0	129,655-	5-
09-11	441,991	148,073	34	187	0	147,887-	33-
10-12	856,858	266,859	31	187	0	266,672-	31-
11-13	608,840	427,483	70	187	0	427,296-	70-
12-14	555,539	372,456	67		0	372,456-	67-
13-15	86,527	184,059	213		0	184,059-	213-
14-16	473,179	351,616	74		0	351,616-	74-
15-17	462,961	602,459	130		0	602,459-	130-
16-18	415,688	598,603	144		0	598,603-	144-
17-19	319,849	786,271	246		0	786,271-	246-
18-20	489,759	544,522	111		0	544,522-	111-
19-21	706,898	1,240,597	175		0	1,240,597-	175-
FIVE-YEAR AVERAGE							
17-21	532,923	904,458	170		0	904,458-	170-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	97,888		0	3,500-	4-	3,500-	4-
1985	29,084		0		0		0
1986	5,129		0		0		0
1987							
1988							
1989	50,762	2,008	4		0	2,008-	4-
1990	128,978		0		0		0
1991	145,102		0	4,188	3	4,188	3
1992							
1993	39,288	4,115	10		0	4,115-	10-
1994	91,853	23,055	25	6,500	7	16,555-	18-
1995	80,195	2,060	3	80	0	1,980-	2-
1996							
1997	48,488-	3,095	6-		0	3,095-	6
1998	12,000	5,575	46		0	5,575-	46-
1999	36,085	1,450	4	2-	0	1,452-	4-
2000	7,000	10,289	147		0	10,289-	147-
2001	139,771	10,784	8		0	10,784-	8-
2002	298,126	1,205	0		0	1,205-	0
2003	30,462	6,570	22		0	6,570-	22-
2004	266,621	2,910	1		0	2,910-	1-
2005	223,053	16,085	7		0	16,085-	7-
2006	159,685	18,407	12		0	18,407-	12-
2007	1,211,104	52,605	4		0	52,605-	4-
2008	332,117	921	0		0	921-	0
2009	283,758	13,110	5		0	13,110-	5-
2010	103,171		0		0		0
2011	51,015	423,621	830	267,352	524	156,269-	306-
2012	332,525	2,617,251	787		0	2,617,251-	787-
2013	12,147	87,799	723		0	87,799-	723-
2014	73,535	17,065	23		0	17,065-	23-
2015	355,740	29,485	8		0	29,485-	8-
2016	284,981	28,982	10		0	28,982-	10-
2017	393,197	266,258	68		0	266,258-	68-
2018	207,734	170,670	82		0	170,670-	82-
2019	392,914	313,745	80		0	313,745-	80-
2020							
2021	412,415	528,049	128		0	528,049-	128-
TOTAL	6,238,947	4,657,169	75	274,618	4	4,382,551-	70-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT 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							
84-86	44,034		0	1,167-	3-	1,167-	3-
85-87	11,404		0		0		0
86-88	1,710		0		0		0
87-89	16,921	669	4		0	669-	4-
88-90	59,913	669	1		0	669-	1-
89-91	108,281	669	1	1,396	1	727	1
90-92	91,360		0	1,396	2	1,396	2
91-93	61,463	1,372	2	1,396	2	24	0
92-94	43,714	9,057	21	2,167	5	6,890-	16-
93-95	70,445	9,743	14	2,193	3	7,550-	11-
94-96	57,349	8,372	15	2,193	4	6,178-	11-
95-97	10,569	1,718	16	27	0	1,692-	16-
96-98	12,163-	2,890	24-		0	2,890-	24
97-99	134-	3,373		1-	0	3,374-	
98-00	18,362	5,771	31	1-	0	5,772-	31-
99-01	60,952	7,508	12	1-	0	7,508-	12-
00-02	148,299	7,426	5		0	7,426-	5-
01-03	156,120	6,187	4		0	6,187-	4-
02-04	198,403	3,562	2		0	3,562-	2-
03-05	173,379	8,522	5		0	8,522-	5-
04-06	216,453	12,468	6		0	12,468-	6-
05-07	531,281	29,033	5		0	29,033-	5-
06-08	567,635	23,978	4		0	23,978-	4-
07-09	608,993	22,212	4		0	22,212-	4-
08-10	239,682	4,677	2		0	4,677-	2-
09-11	145,981	145,577	100	89,117	61	56,459-	39-
10-12	162,237	1,013,624	625	89,117	55	924,507-	570-
11-13	131,896	1,042,890	791	89,117	68	953,773-	723-
12-14	139,403	907,372	651		0	907,372-	651-
13-15	147,141	44,783	30		0	44,783-	30-
14-16	238,085	25,177	11		0	25,177-	11-
15-17	344,639	108,242	31		0	108,242-	31-
16-18	295,304	155,303	53		0	155,303-	53-
17-19	331,282	250,224	76		0	250,224-	76-
18-20	200,216	161,471	81		0	161,471-	81-
19-21	268,443	280,598	105		0	280,598-	105-
FIVE-YEAR AVERAGE							
17-21	281,252	255,744	91		0	255,744-	91-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	500		0		0		0
1986	165	670	406		0	670-	406-
1987							
1988	515	4,934	958		0	4,934-	958-
1989	7,761	11,969	154		0	11,969-	154-
1990							
1991	2,000	5,416	271		0	5,416-	271-
1992							
1993	2,378		0		0		0
1994	1,800	3,272	182		0	3,272-	182-
1995	26,500	131,389	496		0	131,389-	496-
1996	2,000	1,340	67		0	1,340-	67-
1997	8,948	5,656	63		0	5,656-	63-
1998	40,950		0		0		0
1999							
2000	1,250	2,469	198		0	2,469-	198-
2001							
2002							
2003							
2004	41,936		0		0		0
2005							
2006							
2007	24,737	8,184	33		0	8,184-	33-
2008	50,502		0		0		0
2009		71,604				71,604-	
2010							
2011	1,800		0		0		0
2012	1,302		0		0		0
2013	1,023-	25,297			0	25,297-	
2014	394		0		0		0
2015	253		0		0		0
2016	3,000		0		0		0
2017	24,233	98,037	405		0	98,037-	405-
2018	332,345	14,903	4		0	14,903-	4-
2019	7,561		0		0		0
2020	86,894	10,506	12		0	10,506-	12-
2021	29,878	3,936	13		0	3,936-	13-
TOTAL	698,582	399,581	57		0	399,581-	57-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 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							
85-87	222	223	101		0	223-	101-
86-88	227	1,868	824		0	1,868-	824-
87-89	2,759	5,634	204		0	5,634-	204-
88-90	2,759	5,634	204		0	5,634-	204-
89-91	3,254	5,795	178		0	5,795-	178-
90-92	667	1,805	271		0	1,805-	271-
91-93	1,459	1,805	124		0	1,805-	124-
92-94	1,393	1,091	78		0	1,091-	78-
93-95	10,226	44,887	439		0	44,887-	439-
94-96	10,100	45,334	449		0	45,334-	449-
95-97	12,483	46,128	370		0	46,128-	370-
96-98	17,299	2,332	13		0	2,332-	13-
97-99	16,633	1,885	11		0	1,885-	11-
98-00	14,067	823	6		0	823-	6-
99-01	417	823	198		0	823-	198-
00-02	417	823	198		0	823-	198-
01-03							
02-04	13,979		0		0		0
03-05	13,979		0		0		0
04-06	13,979		0		0		0
05-07	8,246	2,728	33		0	2,728-	33-
06-08	25,080	2,728	11		0	2,728-	11-
07-09	25,080	26,596	106		0	26,596-	106-
08-10	16,834	23,868	142		0	23,868-	142-
09-11	600	23,868			0	23,868-	
10-12	1,034		0		0		0
11-13	693	8,432			0	8,432-	
12-14	224	8,432			0	8,432-	
13-15	125-	8,432			0	8,432-	
14-16	1,216		0		0		0
15-17	9,162	32,679	357		0	32,679-	357-
16-18	119,859	37,646	31		0	37,646-	31-
17-19	121,380	37,646	31		0	37,646-	31-
18-20	142,267	8,469	6		0	8,469-	6-
19-21	41,445	4,814	12		0	4,814-	12-
FIVE-YEAR AVERAGE							
17-21	96,182	25,476	26		0	25,476-	26-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	80,800		0		0		0
1985	11,468	308,804			0	308,804-	
1986	71,875	191,868	267		0	191,868-	267-
1987	148,320	354,520	239		0	354,520-	239-
1988							
1989	7,500	7,879	105		0	7,879-	105-
1990	21,130		0		0		0
1991							
1992							
1993	650,600	46,515	7		0	46,515-	7-
1994	50,000	84,843	170		0	84,843-	170-
1995	900	144	16		0	144-	16-
1996	57,913	54,812	95		0	54,812-	95-
1997	7,500	143,131			0	143,131-	
1998							
1999							
2000	27,988	33,203	119		0	33,203-	119-
2001		88,685				88,685-	
2002							
2003							
2004	25,000		0		0		0
2005	17,500	77,930	445		0	77,930-	445-
2006							
2007	29,750	546,778			0	546,778-	
2008		5,678				5,678-	
2009							
2010							
2011							
2012							
2013	206,406		0		0		0
2014	3,754		0		0		0
2015	42,004	1,341,909			0	1,341,909-	
2016							
2017	15,000	282,668			0	282,668-	
2018	18,657		0		0		0
2019	811,284		0		0		0
2020	171,243	2,423,318			0	2,423,318-	
2021	130,308	1,970,086			0	1,970,086-	
TOTAL	2,606,900	7,962,770	305		0	7,962,770-	305-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

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	54,714	166,891	305		0	166,891-	305-
85-87	77,221	285,064	369		0	285,064-	369-
86-88	73,398	182,129	248		0	182,129-	248-
87-89	51,940	120,800	233		0	120,800-	233-
88-90	9,543	2,626	28		0	2,626-	28-
89-91	9,543	2,626	28		0	2,626-	28-
90-92	7,043		0		0		0
91-93	216,867	15,505	7		0	15,505-	7-
92-94	233,533	43,786	19		0	43,786-	19-
93-95	233,833	43,834	19		0	43,834-	19-
94-96	36,271	46,600	128		0	46,600-	128-
95-97	22,104	66,029	299		0	66,029-	299-
96-98	21,804	65,981	303		0	65,981-	303-
97-99	2,500	47,710			0	47,710-	
98-00	9,329	11,068	119		0	11,068-	119-
99-01	9,329	40,629	436		0	40,629-	436-
00-02	9,329	40,629	436		0	40,629-	436-
01-03		29,562				29,562-	
02-04	8,333		0		0		0
03-05	14,167	25,977	183		0	25,977-	183-
04-06	14,167	25,977	183		0	25,977-	183-
05-07	15,750	208,236			0	208,236-	
06-08	9,917	184,152			0	184,152-	
07-09	9,917	184,152			0	184,152-	
08-10		1,893				1,893-	
09-11							
10-12							
11-13	68,802		0		0		0
12-14	70,053		0		0		0
13-15	84,055	447,303	532		0	447,303-	532-
14-16	15,253	447,303			0	447,303-	
15-17	19,001	541,526			0	541,526-	
16-18	11,219	94,223	840		0	94,223-	840-
17-19	281,647	94,223	33		0	94,223-	33-
18-20	333,728	807,773	242		0	807,773-	242-
19-21	370,945	1,464,468	395		0	1,464,468-	395-
FIVE-YEAR AVERAGE							
17-21	229,298	935,214	408		0	935,214-	408-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	12,418		0		0		0
1986	340		0		0		0
1987	19,269	7,315	38		0	7,315-	38-
1988	7-	4,750			0	4,750-	
1989							
1990	1,854	2,689	145		0	2,689-	145-
1991	75,901	4,640	6		0	4,640-	6-
1992							
1993	13,316	1,806	14		0	1,806-	14-
1994	4,000	16,780	420		0	16,780-	420-
1995	2,000	8,064	403		0	8,064-	403-
1996							
1997	10,106	9,252	92	67-	1-	9,319-	92-
1998							
1999							
2000	35,977	58,460	162		0	58,460-	162-
2001	20,536	25,887	126		0	25,887-	126-
2002							
2003							
2004							
2005							
2006	100,000		0		0		0
2007	68,149	61,590	90		0	61,590-	90-
2008	48,204-		0		0		0
2009	122,110		0		0		0
2010							
2011							
2012		10,425				10,425-	
2013							
2014							
2015							
2016							
2017		34,489				34,489-	
2018	182,401		0		0		0
2019	228,059	9,459	4		0	9,459-	4-
2020	45,914	193,671	422		0	193,671-	422-
2021	425,703		0		0		0
TOTAL	1,319,841	449,277	34	67-	0	449,344-	34-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	10,676	2,438	23		0	2,438-	23-
86-88	6,534	4,022	62		0	4,022-	62-
87-89	6,421	4,022	63		0	4,022-	63-
88-90	616	2,480	403		0	2,480-	403-
89-91	25,918	2,443	9		0	2,443-	9-
90-92	25,918	2,443	9		0	2,443-	9-
91-93	29,739	2,149	7		0	2,149-	7-
92-94	5,772	6,195	107		0	6,195-	107-
93-95	6,439	8,883	138		0	8,883-	138-
94-96	2,000	8,281	414		0	8,281-	414-
95-97	4,035	5,772	143	22-	1-	5,794-	144-
96-98	3,369	3,084	92	22-	1-	3,106-	92-
97-99	3,369	3,084	92	22-	1-	3,106-	92-
98-00	11,992	19,487	162		0	19,487-	162-
99-01	18,838	28,116	149		0	28,116-	149-
00-02	18,838	28,116	149		0	28,116-	149-
01-03	6,845	8,629	126		0	8,629-	126-
02-04							
03-05							
04-06	33,333		0		0		0
05-07	56,050	20,530	37		0	20,530-	37-
06-08	39,981	20,530	51		0	20,530-	51-
07-09	47,351	20,530	43		0	20,530-	43-
08-10	24,635		0		0		0
09-11	40,703		0		0		0
10-12		3,475				3,475-	
11-13		3,475				3,475-	
12-14		3,475				3,475-	
13-15							
14-16							
15-17		11,496				11,496-	
16-18	60,800	11,496	19		0	11,496-	19-
17-19	136,820	14,649	11		0	14,649-	11-
18-20	152,125	67,710	45		0	67,710-	45-
19-21	233,225	67,710	29		0	67,710-	29-
FIVE-YEAR AVERAGE							
17-21	176,415	47,524	27		0	47,524-	27-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	5,501	25,045	455	807	15	24,238-	441-
1985	2,132	93	4	1,914	90	1,821	85
1986	6,499		0		0		0
1987							
1988	136-		0		0		0
1989	177	437	247		0	437-	247-
1990	1,314		0		0		0
1991							
1992							
1993							
1994							
1995							
1996	4,846	8,997	186		0	8,997-	186-
1997							
1998							
1999							
2000	151,281	7,017	5		0	7,017-	5-
2001	12,163	11,067	91		0	11,067-	91-
2002							
2003							
2004							
2005							
2006							
2007	75,912	34,614	46		0	34,614-	46-
2008	159,041		0		0		0
2009		8,287				8,287-	
2010	2,213		0		0		0
2011	94,769		0		0		0
2012	94,769-		0		0		0
2013		1,508				1,508-	
2014	3,514		0		0		0
2015							
2016	445,971		0		0		0
2017		12,990				12,990-	
2018	534		0		0		0
2019	2,844	1,567	55		0	1,567-	55-
2020							
2021		5,268				5,268-	
TOTAL	873,805	116,889	13	2,721	0	114,168-	13-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC 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							
84-86	4,711	8,379	178	907	19	7,472-	159-
85-87	2,877	31	1	638	22	607	21
86-88	2,121		0		0		0
87-89	14	146			0	146-	
88-90	452	146	32		0	146-	32-
89-91	497	146	29		0	146-	29-
90-92	438		0		0		0
91-93							
92-94							
93-95							
94-96	1,615	2,999	186		0	2,999-	186-
95-97	1,615	2,999	186		0	2,999-	186-
96-98	1,615	2,999	186		0	2,999-	186-
97-99							
98-00	50,427	2,339	5		0	2,339-	5-
99-01	54,481	6,028	11		0	6,028-	11-
00-02	54,481	6,028	11		0	6,028-	11-
01-03	4,054	3,689	91		0	3,689-	91-
02-04							
03-05							
04-06							
05-07	25,304	11,538	46		0	11,538-	46-
06-08	78,318	11,538	15		0	11,538-	15-
07-09	78,318	14,300	18		0	14,300-	18-
08-10	53,751	2,762	5		0	2,762-	5-
09-11	32,327	2,762	9		0	2,762-	9-
10-12	738		0		0		0
11-13		503				503-	
12-14	30,418-	503	2-		0	503-	2
13-15	1,171	503	43		0	503-	43-
14-16	149,828		0		0		0
15-17	148,657	4,330	3		0	4,330-	3-
16-18	148,835	4,330	3		0	4,330-	3-
17-19	1,126	4,852	431		0	4,852-	431-
18-20	1,126	522	46		0	522-	46-
19-21	948	2,278	240		0	2,278-	240-
FIVE-YEAR AVERAGE							
17-21	676	3,965	587		0	3,965-	587-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	622		0		0		0
1987							
1988							
1989							
1990	1,475		0		0		0
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	9,370		0		0		0
2009							
2010							
2011	2,276		0		0		0
2012							
2013		173				173-	
2014							
2015							
2016							
2017	34,835		0		0		0
2018							
2019							
2020							
2021							
TOTAL	48,578	173	0		0	173-	0
THREE-YEAR MOVING AVERAGES							
86-88	207		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT 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							
87-89							
88-90	492		0		0		0
89-91	492		0		0		0
90-92	492		0		0		0
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							
04-06							
05-07							
06-08	3,123		0		0		0
07-09	3,123		0		0		0
08-10	3,123		0		0		0
09-11	759		0		0		0
10-12	759		0		0		0
11-13	759	58	8		0	58-	8-
12-14		58				58-	
13-15		58				58-	
14-16							
15-17	11,612		0		0		0
16-18	11,612		0		0		0
17-19	11,612		0		0		0
18-20							
19-21							
FIVE-YEAR AVERAGE							
17-21	6,967		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	107,642	400	0		0	400-	0
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998	9,176		0		0		0
1999	9,176	1,225	13		0	1,225-	13-
2000							
2001	195,932	11,421	6		0	11,421-	6-
2002							
2003	8,299	4,096-	49-		0	4,096	49
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	2,475		0		0		0
2013		868				868-	
2014	3,643		0		0		0
2015	1,238		0		0		0
2016	3,643-		0		0		0
2017		2,354				2,354-	
2018	12,320	9,972	81		0	9,972-	81-
2019		16,467				16,467-	
2020	38,585	4,549	12		0	4,549-	12-
2021							
TOTAL	384,843	43,160	11		0	43,160-	11-

THREE-YEAR MOVING AVERAGES

90-92	35,881	133	0		0	133-	0
91-93							
92-94							
93-95							
94-96							

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 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							
95-97							
96-98	3,059		0		0		0
97-99	6,117	408	7		0	408-	7-
98-00	6,117	408	7		0	408-	7-
99-01	68,369	4,215	6		0	4,215-	6-
00-02	65,311	3,807	6		0	3,807-	6-
01-03	68,077	2,442	4		0	2,442-	4-
02-04	2,766	1,365-	49-		0	1,365	49
03-05	2,766	1,365-	49-		0	1,365	49
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	825		0		0		0
11-13	825	289	35		0	289-	35-
12-14	2,039	289	14		0	289-	14-
13-15	1,627	289	18		0	289-	18-
14-16	413		0		0		0
15-17	802-	785	98-		0	785-	98
16-18	2,892	4,109	142		0	4,109-	142-
17-19	4,107	9,598	234		0	9,598-	234-
18-20	16,968	10,329	61		0	10,329-	61-
19-21	12,862	7,005	54		0	7,005-	54-
FIVE-YEAR AVERAGE							
17-21	10,181	6,668	65		0	6,668-	65-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	11,932	20,419	171		0	20,419-	171-
1986		10,209-				10,209	
1987							
1988							
1989							
1990	372,855	1,387	0		0	1,387-	0
1991							
1992							
1993							
1994							
1995	1,000	9,448	945		0	9,448-	945-
1996							
1997	21,000	2,778	13		0	2,778-	13-
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	4,800		0		0		0
2006							
2007	2,736	1,168	43		0	1,168-	43-
2008	873,384		0		0		0
2009							
2010							
2011							
2012							
2013							
2014	5,877		0		0		0
2015	197,861	26,486	13		0	26,486-	13-
2016							
2017							
2018							
2019							
2020							
2021							
TOTAL	1,491,445	51,477	3		0	51,477-	3-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	3,977	3,403	86		0	3,403-	86-
86-88		3,403-				3,403	
87-89							
88-90	124,285	462	0		0	462-	0
89-91	124,285	462	0		0	462-	0
90-92	124,285	462	0		0	462-	0
91-93							
92-94							
93-95	333	3,149	945		0	3,149-	945-
94-96	333	3,149	945		0	3,149-	945-
95-97	7,333	4,075	56		0	4,075-	56-
96-98	7,000	926	13		0	926-	13-
97-99	7,000	926	13		0	926-	13-
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	1,600		0		0		0
04-06	1,600		0		0		0
05-07	2,512	389	16		0	389-	16-
06-08	292,040	389	0		0	389-	0
07-09	292,040	389	0		0	389-	0
08-10	291,128		0		0		0
09-11							
10-12							
11-13							
12-14	1,959		0		0		0
13-15	67,913	8,829	13		0	8,829-	13-
14-16	67,913	8,829	13		0	8,829-	13-
15-17	65,954	8,829	13		0	8,829-	13-
16-18							
17-19							
18-20							
19-21							

FIVE-YEAR AVERAGE

17-21

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	29,753	3,507	12		0	3,507-	12-
1986	80,000		0		0		0
1987	346,900	2,847	1		0	2,847-	1-
1988							
1989	39,122	238	1		0	238-	1-
1990	1,355,534	5,711	0		0	5,711-	0
1991							
1992	29,000	30,585	105		0	30,585-	105-
1993	15,746	2,483	16		0	2,483-	16-
1994							
1995							
1996							
1997	164,500	6,900	4		0	6,900-	4-
1998	407,851	27,312	7		0	27,312-	7-
1999	386,533	27,173	7		0	27,173-	7-
2000	16,300	2,850	17		0	2,850-	17-
2001	293,548	29,013	10		0	29,013-	10-
2002							
2003	332,655	367,602	111		0	367,602-	111-
2004							
2005		26-				26	
2006	193,000	3,419	2		0	3,419-	2-
2007	116,852	6,110-	5-		0	6,110	5
2008	1,151,633	127,877	11		0	127,877-	11-
2009	15,270	79,274	519		0	79,274-	519-
2010							
2011	690,239-		0		0		0
2012	5,833,481	798,489	14		0	798,489-	14-
2013	885,024-	3,180	0		0	3,180-	0
2014	3,832,675	2,347,811	61		0	2,347,811-	61-
2015	191,900		0		0		0
2016	7,344	22,516	307		0	22,516-	307-
2017	1,056,438	3,422,213	324		0	3,422,213-	324-
2018		155,916				155,916-	
2019	7,780		0		0		0
2020	850,533	909,664	107		0	909,664-	107-
2021	59,424		0		0		0
TOTAL	15,238,509	8,370,445	55		0	8,370,445-	55-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	152,218	2,118	1		0	2,118-	1-
86-88	142,300	949	1		0	949-	1-
87-89	128,674	1,028	1		0	1,028-	1-
88-90	464,885	1,983	0		0	1,983-	0
89-91	464,885	1,983	0		0	1,983-	0
90-92	461,511	12,099	3		0	12,099-	3-
91-93	14,915	11,023	74		0	11,023-	74-
92-94	14,915	11,023	74		0	11,023-	74-
93-95	5,249	828	16		0	828-	16-
94-96							
95-97	54,833	2,300	4		0	2,300-	4-
96-98	190,784	11,404	6		0	11,404-	6-
97-99	319,628	20,462	6		0	20,462-	6-
98-00	270,228	19,112	7		0	19,112-	7-
99-01	232,127	19,679	8		0	19,679-	8-
00-02	103,283	10,621	10		0	10,621-	10-
01-03	208,734	132,205	63		0	132,205-	63-
02-04	110,885	122,534	111		0	122,534-	111-
03-05	110,885	122,526	110		0	122,526-	110-
04-06	64,333	1,131	2		0	1,131-	2-
05-07	103,284	906-	1-		0	906	1
06-08	487,162	41,728	9		0	41,728-	9-
07-09	427,918	67,014	16		0	67,014-	16-
08-10	388,968	69,050	18		0	69,050-	18-
09-11	224,990-	26,425	12-		0	26,425-	12
10-12	1,714,414	266,163	16		0	266,163-	16-
11-13	1,419,406	267,223	19		0	267,223-	19-
12-14	2,927,044	1,049,827	36		0	1,049,827-	36-
13-15	1,046,517	783,664	75		0	783,664-	75-
14-16	1,343,973	790,109	59		0	790,109-	59-
15-17	418,561	1,148,243	274		0	1,148,243-	274-
16-18	354,594	1,200,215	338		0	1,200,215-	338-
17-19	354,739	1,192,710	336		0	1,192,710-	336-
18-20	286,104	355,194	124		0	355,194-	124-
19-21	305,912	303,221	99		0	303,221-	99-
FIVE-YEAR AVERAGE							
17-21	394,835	897,559	227		0	897,559-	227-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1990	651,655	2,424	0		0	2,424-	0
1991							
1992							
1993							
1994	1,600		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	13,000		0		0		0
2004							
2005							
2006							
2007	76,199		0		0		0
2008	13,000-		0		0		0
2009		31,304				31,304-	
2010	4,758		0		0		0
2011							
2012							
2013		1,319				1,319-	
2014	4,701	2,635	56		0	2,635-	56-
2015							
2016							
2017	8,270		0		0		0
2018							
2019	47,021	4,675	10		0	4,675-	10-
2020							
2021	47,929		0		0		0
TOTAL	842,132	42,357	5		0	42,357-	5-

THREE-YEAR MOVING AVERAGES

90-92	217,218	808	0		0	808-	0
91-93							
92-94	533		0		0		0
93-95	533		0		0		0
94-96	533		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	4,333		0		0		0
02-04	4,333		0		0		0
03-05	4,333		0		0		0
04-06							
05-07	25,400		0		0		0
06-08	21,066		0		0		0
07-09	21,066	10,435	50		0	10,435-	50-
08-10	2,747-	10,435	380-		0	10,435-	380
09-11	1,586	10,435	658		0	10,435-	658-
10-12	1,586		0		0		0
11-13		440				440-	
12-14	1,567	1,318	84		0	1,318-	84-
13-15	1,567	1,318	84		0	1,318-	84-
14-16	1,567	878	56		0	878-	56-
15-17	2,757		0		0		0
16-18	2,757		0		0		0
17-19	18,430	1,558	8		0	1,558-	8-
18-20	15,674	1,558	10		0	1,558-	10-
19-21	31,650	1,558	5		0	1,558-	5-
FIVE-YEAR AVERAGE							
17-21	20,644	935	5		0	935-	5-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	7,000	17,710	253		0	17,710-	253-
1985	11,888	120	1		0	120-	1-
1986							
1987							
1988							
1989							
1990	237,449	833	0		0	833-	0
1991							
1992	75,246	13,639	18		0	13,639-	18-
1993							
1994	3,790		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	4,300		0		0		0
2005							
2006							
2007							
2008							
2009	4,568		0		0		0
2010							
2011	104,382		0		0		0
2012	15,637	65,473	419		0	65,473-	419-
2013	43,170-	6,098	14-		0	6,098-	14
2014	32,077	5,938	19		0	5,938-	19-
2015							
2016	393		0		0		0
2017	315,781		0		0		0
2018	114,000		0		0		0
2019	559,348	3,132,273	560		0	3,132,273-	560-
2020		128,685				128,685-	
2021		11,617				11,617-	
TOTAL	1,442,689	3,382,387	234		0	3,382,387-	234-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC 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							
84-86	6,296	5,943	94		0	5,943-	94-
85-87	3,963	40	1		0	40-	1-
86-88							
87-89							
88-90	79,150	278	0		0	278-	0
89-91	79,150	278	0		0	278-	0
90-92	104,232	4,824	5		0	4,824-	5-
91-93	25,082	4,546	18		0	4,546-	18-
92-94	26,345	4,546	17		0	4,546-	17-
93-95	1,263		0		0		0
94-96	1,263		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	1,433		0		0		0
03-05	1,433		0		0		0
04-06	1,433		0		0		0
05-07							
06-08							
07-09	1,523		0		0		0
08-10	1,523		0		0		0
09-11	36,317		0		0		0
10-12	40,006	21,824	55		0	21,824-	55-
11-13	25,616	23,857	93		0	23,857-	93-
12-14	1,515	25,836			0	25,836-	
13-15	3,698-	4,012	108-		0	4,012-	108
14-16	10,824	1,979	18		0	1,979-	18-
15-17	105,392		0		0		0
16-18	143,392		0		0		0
17-19	329,710	1,044,091	317		0	1,044,091-	317-
18-20	224,449	1,086,986	484		0	1,086,986-	484-
19-21	186,449	1,090,858	585		0	1,090,858-	585-
FIVE-YEAR AVERAGE							
17-21	197,826	654,515	331		0	654,515-	331-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	3,700	828	22		0	828-	22-
2002							
2003							
2004	3,700		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012	29,490		0		0		0
2013		181				181-	
2014							
2015							
2016							
2017		29,500				29,500-	
2018							
2019	348,443		0		0		0
2020	28,035	18,803	67		0	18,803-	67-
2021							
TOTAL	413,368	49,312	12		0	49,312-	12-

THREE-YEAR MOVING AVERAGES

01-03	1,233	276	22		0	276-	22-
02-04	1,233		0		0		0
03-05	1,233		0		0		0
04-06	1,233		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12	9,830		0		0		0
11-13	9,830	60	1		0	60-	1-
12-14	9,830	60	1		0	60-	1-
13-15		60				60-	
14-16							
15-17		9,833				9,833-	
16-18		9,833				9,833-	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT 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							
17-19	116,148	9,833	8		0	9,833-	8-
18-20	125,493	6,268	5		0	6,268-	5-
19-21	125,493	6,268	5		0	6,268-	5-
FIVE-YEAR AVERAGE							
17-21	75,296	9,661	13		0	9,661-	13-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	434	63	15		0	63-	15-
1985	601,299	134,565	22	25,894	4	108,671-	18-
1986	5,401	17,949	332		0	17,949-	332-
1987	29,049	39,979	138	107	0	39,872-	137-
1988	992	717	72	150	15	567-	57-
1989	4,494	570	13	329	7	241-	5-
1990	88	30	34	87	99	57	65
1991	3,348	5,169	154		0	5,169-	154-
1992	60,872	947	2		0	947-	2-
1993	5,668	15,061	266		0	15,061-	266-
1994							
1995	24,895	3,045	12		0	3,045-	12-
1996	70,633	11,979	17		0	11,979-	17-
1997	1,318	39	3	2,365-	179-	2,404-	182-
1998	4,969-	4,106	83-	2,365	48-	1,741-	35
1999	15,507	6,371	41		0	6,371-	41-
2000	2,371	14,416	608		0	14,416-	608-
2001							
2002	137,952	177,560	129		0	177,560-	129-
2003							
2004	23,463	8,444	36		0	8,444-	36-
2005	122,531	12,068	10		0	12,068-	10-
2006	5,381	4,216	78		0	4,216-	78-
2007	2,596,899	122,138	5	74	0	122,064-	5-
2008	263,145		0		0		0
2009	16,000	27,144-	170-		0	27,144	170
2010							
2011	15,558	784	5		0	784-	5-
2012							
2013	3,552-	1	0		0	1-	0
2014	16,169		0		0		0
2015	191,407	22,564	12		0	22,564-	12-
2016	156,301-	3,059	2-		0	3,059-	2
2017	16,160	143,110	886		0	143,110-	886-
2018	200,709	32,152	16		0	32,152-	16-
2019	7,453	3,193	43		0	3,193-	43-
2020	224,960	2,007	1		0	2,007-	1-
2021	31,125	113,666	365		0	113,666-	365-
TOTAL	4,530,458	872,824	19	26,641	1	846,183-	19-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 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							
84-86	202,378	50,859	25	8,631	4	42,228-	21-
85-87	211,916	64,164	30	8,667	4	55,497-	26-
86-88	11,814	19,548	165	86	1	19,463-	165-
87-89	11,512	13,755	119	195	2	13,560-	118-
88-90	1,858	439	24	189	10	250-	13-
89-91	2,643	1,923	73	139	5	1,784-	68-
90-92	21,436	2,049	10	29	0	2,020-	9-
91-93	23,296	7,059	30		0	7,059-	30-
92-94	22,180	5,336	24		0	5,336-	24-
93-95	10,188	6,035	59		0	6,035-	59-
94-96	31,843	5,008	16		0	5,008-	16-
95-97	32,282	5,021	16	788-	2-	5,809-	18-
96-98	22,327	5,375	24		0	5,375-	24-
97-99	3,952	3,505	89		0	3,505-	89-
98-00	4,303	8,298	193	788	18	7,509-	175-
99-01	5,959	6,929	116		0	6,929-	116-
00-02	46,774	63,992	137		0	63,992-	137-
01-03	45,984	59,187	129		0	59,187-	129-
02-04	53,805	62,001	115		0	62,001-	115-
03-05	48,665	6,837	14		0	6,837-	14-
04-06	50,459	8,243	16		0	8,243-	16-
05-07	908,270	46,141	5	25	0	46,116-	5-
06-08	955,142	42,118	4	25	0	42,093-	4-
07-09	958,681	31,665	3	25	0	31,640-	3-
08-10	93,048	9,048-	10-		0	9,048	10
09-11	10,519	8,787-	84-		0	8,787	84
10-12	5,186	261	5		0	261-	5-
11-13	4,002	262	7		0	262-	7-
12-14	4,206		0		0		0
13-15	68,008	7,522	11		0	7,522-	11-
14-16	17,091	8,541	50		0	8,541-	50-
15-17	17,088	56,245	329		0	56,245-	329-
16-18	20,189	59,441	294		0	59,441-	294-
17-19	74,774	59,485	80		0	59,485-	80-
18-20	144,374	12,451	9		0	12,451-	9-
19-21	87,846	39,622	45		0	39,622-	45-
FIVE-YEAR AVERAGE							
17-21	96,081	58,826	61		0	58,826-	61-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,855,305	604,725	33	746,233	40	141,508	8
1985	2,246,787	210,172	9	1,556,313	69	1,346,141	60
1986	2,180,513	454,752	21		0	454,752-	21-
1987	5,084,242	929,933	18	589,664	12	340,269-	7-
1988	3,349,443	240,881	7	316,848	9	75,967	2
1989	738,053	369,855	50	548,796	74	178,941	24
1990	337,048	648,250	192	3,688,766		3,040,516	902
1991	1,741,983	362,462	21	168,403	10	194,059-	11-
1992	2,530,759	185,566	7	63-	0	185,629-	7-
1993	2,386,027	538,191	23	142,872	6	395,319-	17-
1994	2,549,808	308,248	12	1,167,969	46	859,721	34
1995	1,384,756	503,674	36	781,515	56	277,841	20
1996	728,597	676,857	93	1,365,313-	187-	2,042,170-	280-
1997	7,084,354	581,916	8	446,373	6	135,543-	2-
1998	1,263,354	449,292	36	199,867-	16-	649,159-	51-
1999	3,325,797	532,901	16	250,350	8	282,551-	8-
2000	3,887,891	522,562	13	8,129-	0	530,691-	14-
2001	1,734,826	565,605	33		0	565,605-	33-
2002	2,580,002	373,411	14	671,741	26	298,331	12
2003	6,313,830	436,577-	7-	1,072-	0	435,505	7
2004	8,765,811	136,624	2	677	0	135,947-	2-
2005	2,809,768	1,326,975	47	11,072	0	1,315,903-	47-
2006	7,042,957	222,362	3	7,881	0	214,480-	3-
2007	11,908,476	1,577,899	13	52,878	0	1,525,021-	13-
2008	2,623,968	358,927	14		0	358,927-	14-
2009	1,351,891	205,861	15	453	0	205,408-	15-
2010	4,241,306	226,301	5	24,329	1	201,971-	5-
2011	5,338,328	408,945	8	820	0	408,125-	8-
2012	3,023,244	281,215	9	2,115,845	70	1,834,630	61
2013	2,208,798	278,626-	13-		0	278,626	13
2014	2,529,541	580,018-	23-		0	580,018	23
2015	3,932,897	146,859	4		0	146,859-	4-
2016	1,618,287	158,844	10	11,483	1	147,361-	9-
2017	4,094,388	1,259,207	31		0	1,259,207-	31-
2018	7,539,788	1,180,120	16	60,883	1	1,119,237-	15-
2019	8,716,279	2,754,108	32		0	2,754,108-	32-
2020	4,502,302	32,176	1		0	32,176-	1-
2021	5,629,164	2,809,634	50		0	2,809,634-	50-
TOTAL	141,180,567	20,850,089	15	11,787,721	8	9,062,368-	6-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 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							
84-86	2,094,202	423,216	20	767,515	37	344,299	16
85-87	3,170,514	531,619	17	715,326	23	183,707	6
86-88	3,538,066	541,855	15	302,171	9	239,685-	7-
87-89	3,057,246	513,556	17	485,103	16	28,454-	1-
88-90	1,474,848	419,662	28	1,518,137	103	1,098,475	74
89-91	939,028	460,189	49	1,468,655	156	1,008,466	107
90-92	1,536,597	398,759	26	1,285,702	84	886,943	58
91-93	2,219,590	362,073	16	103,737	5	258,336-	12-
92-94	2,488,865	344,002	14	436,926	18	92,924	4
93-95	2,106,864	450,038	21	697,452	33	247,414	12
94-96	1,554,387	496,260	32	194,724	13	301,536-	19-
95-97	3,065,902	587,482	19	45,808-	1-	633,291-	21-
96-98	3,025,435	569,355	19	372,936-	12-	942,291-	31-
97-99	3,891,168	521,370	13	165,619	4	355,751-	9-
98-00	2,825,681	501,585	18	14,118	0	487,467-	17-
99-01	2,982,838	540,356	18	80,740	3	459,616-	15-
00-02	2,734,240	487,193	18	221,204	8	265,989-	10-
01-03	3,542,886	167,480	5	223,556	6	56,077	2
02-04	5,886,548	24,486	0	223,782	4	199,296	3
03-05	5,963,136	342,341	6	3,559	0	338,782-	6-
04-06	6,206,179	561,987	9	6,544	0	555,444-	9-
05-07	7,253,734	1,042,412	14	23,944	0	1,018,468-	14-
06-08	7,191,800	719,729	10	20,253	0	699,476-	10-
07-09	5,294,778	714,229	13	17,777	0	696,452-	13-
08-10	2,739,055	263,696	10	8,261	0	255,435-	9-
09-11	3,643,842	280,369	8	8,534	0	271,835-	7-
10-12	4,200,959	305,487	7	713,665	17	408,178	10
11-13	3,523,457	137,178	4	705,555	20	568,377	16
12-14	2,587,194	192,476-	7-	705,282	27	897,758	35
13-15	2,890,412	237,262-	8-		0	237,262	8
14-16	2,693,575	91,439-	3-	3,828	0	95,266	4
15-17	3,215,190	521,636	16	3,828	0	517,809-	16-
16-18	4,417,487	866,057	20	24,122	1	841,935-	19-
17-19	6,783,485	1,731,145	26	20,294	0	1,710,851-	25-
18-20	6,919,456	1,322,135	19	20,294	0	1,301,840-	19-
19-21	6,282,582	1,865,306	30		0	1,865,306-	30-
FIVE-YEAR AVERAGE							
17-21	6,096,384	1,607,049	26	12,177	0	1,594,872-	26-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	8,833	1,079	12	23,864	270	22,785	258
1985	18,860	20,963	111	280,640		259,677	
1986							
1987	61,222	45,693	75	4,243	7	41,450-	68-
1988				4,125		4,125	
1989							
1990		3,135				3,135-	
1991							
1992							
1993							
1994							
1995	13,708	27,491	201	42-	0	27,533-	201-
1996							
1997	57,655		0		0		0
1998	139-	38,824			0	38,824-	
1999	14,416	59,336	412		0	59,336-	412-
2000							
2001							
2002	5,836	51,173	877		0	51,173-	877-
2003	111,500	22,822	20		0	22,822-	20-
2004							
2005	25,496	904-	4-		0	904	4
2006	13,693	2,899	21		0	2,899-	21-
2007							
2008	296,903		0		0		0
2009							
2010							
2011	34,263		0		0		0
2012							
2013							
2014	650,497		0		0		0
2015	454,352		0		0		0
2016	4,089		0		0		0
2017	761,298	847,670	111		0	847,670-	111-
2018	144,131	2,865	2		0	2,865-	2-
2019	1,402	245,334			0	245,334-	
2020	85,262		0		0		0
2021							
TOTAL	2,763,278	1,368,381	50	312,830	11	1,055,551-	38-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

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	9,231	7,347	80	101,501		94,154	
85-87	26,694	22,219	83	94,961	356	72,742	273
86-88	20,407	15,231	75	2,789	14	12,442-	61-
87-89	20,407	15,231	75	2,789	14	12,442-	61-
88-90		1,045		1,375		330	
89-91		1,045				1,045-	
90-92		1,045				1,045-	
91-93							
92-94							
93-95	4,569	9,164	201	14-	0	9,178-	201-
94-96	4,569	9,164	201	14-	0	9,178-	201-
95-97	23,788	9,164	39	14-	0	9,178-	39-
96-98	19,172	12,941	68		0	12,941-	68-
97-99	23,977	32,720	136		0	32,720-	136-
98-00	4,759	32,720	688		0	32,720-	688-
99-01	4,805	19,779	412		0	19,779-	412-
00-02	1,945	17,058	877		0	17,058-	877-
01-03	39,112	24,665	63		0	24,665-	63-
02-04	39,112	24,665	63		0	24,665-	63-
03-05	45,666	7,306	16		0	7,306-	16-
04-06	13,063	665	5		0	665-	5-
05-07	13,063	665	5		0	665-	5-
06-08	103,532	966	1		0	966-	1-
07-09	98,968		0		0		0
08-10	98,968		0		0		0
09-11	11,421		0		0		0
10-12	11,421		0		0		0
11-13	11,421		0		0		0
12-14	216,832		0		0		0
13-15	368,283		0		0		0
14-16	369,646		0		0		0
15-17	406,580	282,557	69		0	282,557-	69-
16-18	303,173	283,512	94		0	283,512-	94-
17-19	302,277	365,290	121		0	365,290-	121-
18-20	76,932	82,733	108		0	82,733-	108-
19-21	28,888	81,778	283		0	81,778-	283-
FIVE-YEAR AVERAGE							
17-21	198,419	219,174	110		0	219,174-	110-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	159,666	141,221	88	8,162	5	133,059-	83-
1985	207,640	223,891	108	148,004	71	75,887-	37-
1986	288,781	219,062	76	244,143	85	25,081	9
1987	93,503	86,013	92	22,555	24	63,458-	68-
1988	12,447-	68,309	549-	54,175	435-	14,134-	114
1989	152,584	205,696	135	245,723	161	40,027	26
1990	65,077	155,384	239	22,196	34	133,188-	205-
1991	84,548	136,724	162	29,460	35	107,264-	127-
1992	122,320	118,044	97	20,533	17	97,511-	80-
1993	78,033	199,269	255	6,661	9	192,608-	247-
1994	330,070	238,305	72	138,476	42	99,829-	30-
1995	4,907,322	253,870	5	18,401	0	235,469-	5-
1996	387,577	163,108	42	13,933	4	149,175-	38-
1997	118,518	75,051	63	84,879	72	9,828	8
1998	145,263	588,958	405	4,114	3	584,844-	403-
1999	477,813	210,089	44	393-	0	210,482-	44-
2000	378,686	377,328	100	119,110	31	258,218-	68-
2001	646,671	1,386,308	214	443,038	69	943,270-	146-
2002	624,227	171,948	28	241,045-	39-	412,993-	66-
2003	483,691	10,757	2	16,884	3	6,127	1
2004	1,374,026	140,044	10	153	0	139,891-	10-
2005	1,532,195	1,066,899	70	1,132,293	74	65,394	4
2006	371,534	257,895	69	9,256	2	248,639-	67-
2007	1,498,743	737,038	49	151,379	10	585,659-	39-
2008	795,916	433,423	54	68,526	9	364,897-	46-
2009	668,929	668,865	100	5,585	1	663,280-	99-
2010	135,082	66,908	50	1,061	1	65,847-	49-
2011	286,912	263,144	92	88,383	31	174,761-	61-
2012	562,057	171,185	30		0	171,185-	30-
2013	474,365	131,856	28		0	131,856-	28-
2014	454,654	292,469	64		0	292,469-	64-
2015	994,358	726,028	73	16,354	2	709,673-	71-
2016	1,674,345	618,194	37	15,476	1	602,718-	36-
2017	2,718,304	930,128	34	60,274	2	869,854-	32-
2018	1,290,532	639,158	50		0	639,158-	50-
2019	662,219	152,158-	23-	392	0	152,550	23
2020	2,299,488	637,699	28		0	637,699-	28-
2021	2,092,712	736,593	35		0	736,593-	35-
TOTAL	29,625,915	13,394,703	45	2,948,142	10	10,446,561-	35-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

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	218,696	194,725	89	133,436	61	61,288-	28-
85-87	196,641	176,322	90	138,234	70	38,088-	19-
86-88	123,279	124,461	101	106,958	87	17,504-	14-
87-89	77,880	120,006	154	107,484	138	12,522-	16-
88-90	68,405	143,130	209	107,365	157	35,765-	52-
89-91	100,736	165,935	165	99,126	98	66,808-	66-
90-92	90,648	136,717	151	24,063	27	112,654-	124-
91-93	94,967	151,346	159	18,885	20	132,461-	139-
92-94	176,808	185,206	105	55,223	31	129,983-	74-
93-95	1,771,808	230,481	13	54,513	3	175,969-	10-
94-96	1,874,990	218,428	12	56,937	3	161,491-	9-
95-97	1,804,472	164,010	9	39,071	2	124,939-	7-
96-98	217,119	275,706	127	34,309	16	241,397-	111-
97-99	247,198	291,366	118	29,533	12	261,833-	106-
98-00	333,921	392,125	117	40,944	12	351,181-	105-
99-01	501,057	657,908	131	187,252	37	470,656-	94-
00-02	549,862	645,194	117	107,034	19	538,160-	98-
01-03	584,863	523,004	89	72,959	12	450,045-	77-
02-04	827,315	107,583	13	74,669-	9-	182,252-	22-
03-05	1,129,970	405,900	36	383,110	34	22,790-	2-
04-06	1,092,585	488,279	45	380,567	35	107,712-	10-
05-07	1,134,157	687,277	61	430,976	38	256,301-	23-
06-08	888,731	476,119	54	76,387	9	399,732-	45-
07-09	987,863	613,109	62	75,164	8	537,945-	54-
08-10	533,309	389,732	73	25,058	5	364,674-	68-
09-11	363,641	332,972	92	31,676	9	301,296-	83-
10-12	328,017	167,079	51	29,815	9	137,264-	42-
11-13	441,111	188,728	43	29,461	7	159,267-	36-
12-14	497,026	198,503	40		0	198,503-	40-
13-15	641,126	383,451	60	5,451	1	377,999-	59-
14-16	1,041,119	545,564	52	10,610	1	534,954-	51-
15-17	1,795,669	758,117	42	30,701	2	727,415-	41-
16-18	1,894,393	729,160	38	25,250	1	703,910-	37-
17-19	1,557,018	472,376	30	20,222	1	452,154-	29-
18-20	1,417,413	374,900	26	131	0	374,769-	26-
19-21	1,684,806	407,378	24	131	0	407,247-	24-
FIVE-YEAR AVERAGE							
17-21	1,812,651	558,284	31	12,133	1	546,151-	30-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	302,141	94,447	31	46,358	15	48,089-	16-
1985	117,638	60,437	51	38,204	32	22,233-	19-
1986	282,843	167,985	59	50,004	18	117,981-	42-
1987	227,358	226,223	100	67,843	30	158,380-	70-
1988	70,809	24,812	35	26,490	37	1,678	2
1989	19,013	43,875	231	36,206	190	7,669-	40-
1990	15,515	27,574	178	16,140	104	11,434-	74-
1991	72,193	92,492	128	10,423	14	82,069-	114-
1992	547,570	96,274	18	2,649	0	93,625-	17-
1993	99,179	115,216	116	27,300	28	87,916-	89-
1994	128,055	145,132	113	10,587	8	134,545-	105-
1995	307,357	212,492	69	21,812	7	190,680-	62-
1996	101,622	37,339	37	2,927	3	34,412-	34-
1997	209,956	43,743	21	785	0	42,958-	20-
1998	27,287	152,461	559	6,220	23	146,241-	536-
1999	264,456	133,231	50	434-	0	133,665-	51-
2000	165,731	651,504	393	7,360	4	644,144-	389-
2001	336,065	548,833	163	105,977	32	442,857-	132-
2002	152,517	22,672	15	26,584	17	3,912	3
2003	281,751	110,737	39	13,882	5	96,855-	34-
2004	1,080,281	626-	0		0	626	0
2005	1,275,468	767,429	60	674,500	53	92,929-	7-
2006	167,584	152,167	91		0	152,167-	91-
2007	534,020	206,080-	39-	96,649	18	302,729	57
2008	1,027,267	632,474	62	51,418	5	581,056-	57-
2009	157,569	64,212	41	1,468	1	62,744-	40-
2010	419,223	21,056	5	3,057	1	17,999-	4-
2011	137,234-	165,935	121-	5,879	4-	160,056-	117
2012	268,303	18,520	7		0	18,520-	7-
2013	193,560	52,208	27		0	52,208-	27-
2014	1,450,387	238,411	16		0	238,411-	16-
2015	916,423	184,266	20	15,262	2	169,004-	18-
2016	351,070	323,197	92	31,304	9	291,893-	83-
2017	1,468,139	367,245	25	10,338	1	356,908-	24-
2018	611,947	236,814	39	518	0	236,296-	39-
2019	67,241	341,963	509	336	0	341,627-	508-
2020	536,766	680,701	127		0	680,701-	127-
2021	823,155	211,579	26		0	211,579-	26-
TOTAL	14,940,225	7,258,950	49	1,408,046	9	5,850,904-	39-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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	234,207	107,623	46	44,855	19	62,768-	27-
85-87	209,280	151,548	72	52,017	25	99,531-	48-
86-88	193,670	139,673	72	48,112	25	91,561-	47-
87-89	105,727	98,303	93	43,513	41	54,790-	52-
88-90	35,112	32,087	91	26,279	75	5,808-	17-
89-91	35,574	54,647	154	20,923	59	33,724-	95-
90-92	211,759	72,113	34	9,737	5	62,376-	29-
91-93	239,647	101,327	42	13,457	6	87,870-	37-
92-94	258,268	118,874	46	13,512	5	105,362-	41-
93-95	178,197	157,613	88	19,900	11	137,714-	77-
94-96	179,011	131,654	74	11,775	7	119,879-	67-
95-97	206,312	97,858	47	8,508	4	89,350-	43-
96-98	112,955	77,848	69	3,311	3	74,537-	66-
97-99	167,233	109,812	66	2,190	1	107,621-	64-
98-00	152,491	312,399	205	4,382	3	308,017-	202-
99-01	255,417	444,523	174	37,634	15	406,888-	159-
00-02	218,104	407,670	187	46,640	21	361,029-	166-
01-03	256,778	227,414	89	48,814	19	178,600-	70-
02-04	504,850	44,261	9	13,489	3	30,772-	6-
03-05	879,167	292,513	33	229,461	26	63,053-	7-
04-06	841,111	306,323	36	224,833	27	81,490-	10-
05-07	659,024	237,839	36	257,050	39	19,211	3
06-08	576,290	192,854	33	49,356	9	143,498-	25-
07-09	572,952	163,535	29	49,845	9	113,690-	20-
08-10	534,686	239,247	45	18,648	3	220,600-	41-
09-11	146,519	83,734	57	3,468	2	80,266-	55-
10-12	183,431	68,503	37	2,979	2	65,525-	36-
11-13	108,210	78,887	73	1,960	2	76,928-	71-
12-14	637,417	103,046	16		0	103,046-	16-
13-15	853,457	158,295	19	5,087	1	153,208-	18-
14-16	905,960	248,625	27	15,522	2	233,103-	26-
15-17	911,877	291,570	32	18,968	2	272,602-	30-
16-18	810,385	309,086	38	14,053	2	295,032-	36-
17-19	715,776	315,341	44	3,730	1	311,610-	44-
18-20	405,318	419,826	104	285	0	419,541-	104-
19-21	475,720	411,414	86	112	0	411,302-	86-
FIVE-YEAR AVERAGE							
17-21	701,450	367,660	52	2,238	0	365,422-	52-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	23,803	1,403	6	7,638	32	6,235	26
1987							
1988	60,840	2,026	3	719	1	1,307-	2-
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	1,956		0		0		0
2017	123,278	11,440	9		0	11,440-	9-
2018							
2019							
2020							
2021							
TOTAL	209,877	14,869	7	8,357	4	6,512-	3-
THREE-YEAR MOVING AVERAGES							
86-88	28,214	1,143	4	2,786	10	1,643	6

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	20,280	675	3	240	1	436-	2-
88-90	20,280	675	3	240	1	436-	2-
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							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	652		0		0		0
15-17	41,745	3,813	9		0	3,813-	9-
16-18	41,745	3,813	9		0	3,813-	9-
17-19	41,093	3,813	9		0	3,813-	9-
18-20							
19-21							
FIVE-YEAR AVERAGE							
17-21	24,656	2,288	9		0	2,288-	9-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	53,672-		0	229,183	427-	229,183	427-
1987		38,519				38,519-	
1988	297,329		0	3,514	1	3,514	1
1989		9,899				9,899-	
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007		2,959-				2,959	
2008	31,397		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	165		0		0		0
2017							
2018							
2019	17,229	6,586	38		0	6,586-	38-
2020							
2021							
TOTAL	292,449	52,044	18	232,697	80	180,653	62
THREE-YEAR MOVING AVERAGES							
86-88	81,219	12,840	16	77,566	96	64,726	80

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	99,110	16,139	16	1,171	1	14,968-	15-
88-90	99,110	3,300	3	1,171	1	2,128-	2-
89-91		3,300				3,300-	
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							
04-06							
05-07		986-				986	
06-08	10,466	986-	9-		0	986	9
07-09	10,466	986-	9-		0	986	9
08-10	10,466		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	55		0		0		0
15-17	55		0		0		0
16-18	55		0		0		0
17-19	5,743	2,195	38		0	2,195-	38-
18-20	5,743	2,195	38		0	2,195-	38-
19-21	5,743	2,195	38		0	2,195-	38-
FIVE-YEAR AVERAGE							
17-21	3,446	1,317	38		0	1,317-	38-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	24,682	539	2	30,189	122	29,650	120
1985	35,326	15,974	45	13,196	37	2,778-	8-
1986	50,133	10,917	22	14,191	28	3,274	7
1987	75,776	7,444	10	423	1	7,021-	9-
1988	12,381	3,230	26	1,794	14	1,436-	12-
1989	6,824	21,323	312	484-	7-	21,807-	320-
1990		1,567				1,567-	
1991							
1992							
1993	26,181	5,234	20	5,173	20	61-	0
1994	7,565	1,266	17	3,820	50	2,554	34
1995	6,517	1,611	25	115-	2-	1,726-	26-
1996	2,566	48	2		0	48-	2-
1997	80,099	11,443	14		0	11,443-	14-
1998	500		0		0		0
1999							
2000	1,480	8,523	576		0	8,523-	576-
2001	17,209	2,914	17		0	2,914-	17-
2002							
2003							
2004	28,412		0		0		0
2005	15,839	4,052	26		0	4,052-	26-
2006	879		0		0		0
2007	69,901	107,152	153	6,375	9	100,777-	144-
2008	445,627		0		0		0
2009	366,464	2,348-	1-	2,809	1	5,157	1
2010	113,291-		0		0		0
2011	13,416	17,491	130		0	17,491-	130-
2012	20,710	3,462	17		0	3,462-	17-
2013	2,400	16,067	669		0	16,067-	669-
2014	4,313	2,628	61		0	2,628-	61-
2015	5,383	3,259	61		0	3,259-	61-
2016	29,038	264-	1-		0	264	1
2017	12,532	4,765-	38-		0	4,765	38
2018	100,162	30,212	30		0	30,212-	30-
2019	81,559	7,615	9		0	7,615-	9-
2020	6,088		0		0		0
2021	28,418	35,493	125		0	35,493-	125-
TOTAL	1,465,089	312,088	21	77,371	5	234,717-	16-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 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							
84-86	36,714	9,143	25	19,192	52	10,049	27
85-87	53,745	11,445	21	9,270	17	2,175-	4-
86-88	46,097	7,197	16	5,469	12	1,728-	4-
87-89	31,660	10,666	34	578	2	10,088-	32-
88-90	6,402	8,707	136	437	7	8,270-	129-
89-91	2,275	7,630	335	161-	7-	7,791-	343-
90-92		522				522-	
91-93	8,727	1,745	20	1,724	20	20-	0
92-94	11,249	2,167	19	2,998	27	831	7
93-95	13,421	2,704	20	2,959	22	256	2
94-96	5,549	975	18	1,235	22	260	5
95-97	29,727	4,367	15	38-	0	4,406-	15-
96-98	27,722	3,830	14		0	3,830-	14-
97-99	26,866	3,814	14		0	3,814-	14-
98-00	660	2,841	430		0	2,841-	430-
99-01	6,230	3,812	61		0	3,812-	61-
00-02	6,230	3,812	61		0	3,812-	61-
01-03	5,736	971	17		0	971-	17-
02-04	9,471		0		0		0
03-05	14,751	1,351	9		0	1,351-	9-
04-06	15,044	1,351	9		0	1,351-	9-
05-07	28,873	37,068	128	2,125	7	34,943-	121-
06-08	172,136	35,717	21	2,125	1	33,592-	20-
07-09	293,998	34,935	12	3,061	1	31,873-	11-
08-10	232,933	783-	0	936	0	1,719	1
09-11	88,863	5,048	6	936	1	4,111-	5-
10-12	26,388-	6,984	26-		0	6,984-	26
11-13	12,175	12,340	101		0	12,340-	101-
12-14	9,141	7,386	81		0	7,386-	81-
13-15	4,032	7,318	182		0	7,318-	182-
14-16	12,911	1,874	15		0	1,874-	15-
15-17	15,651	590-	4-		0	590	4
16-18	47,244	8,394	18		0	8,394-	18-
17-19	64,751	11,021	17		0	11,021-	17-
18-20	62,603	12,609	20		0	12,609-	20-
19-21	38,688	14,369	37		0	14,369-	37-
FIVE-YEAR AVERAGE							
17-21	45,752	13,711	30		0	13,711-	30-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,474,972	470,433	32	762,496	52	292,063	20
1985	1,473,595	191,742	13	524,475	36	332,733	23
1986	922,434	338,914	37	392,612	43	53,698	6
1987	2,956,810	427,076	14	198,702	7	228,374-	8-
1988	57,286-	70,995	124-	259,044	452-	188,049	328-
1989	574,930	167,524	29	91,723	16	75,801-	13-
1990	930,209	102,421	11	24,535	3	77,886-	8-
1991	586,287	198,154	34	68,578	12	129,576-	22-
1992	624,015	104,815	17	1,130	0	103,685-	17-
1993	933,255	416,715	45	264,589	28	152,126-	16-
1994	749,469	179,558	24	321,790	43	142,232	19
1995	1,367,589	308,691	23	74,403	5	234,288-	17-
1996	595,083	128,020	22	272,748	46	144,728	24
1997	864,954	197,956	23	87,955	10	110,001-	13-
1998	130,843	61,870	47	106,037-	81-	167,907-	128-
1999	1,615,075	161,451	10	26,070	2	135,381-	8-
2000	219,397	70,277	32	12,466	6	57,812-	26-
2001	1,593,397	246,252	15	81,890	5	164,363-	10-
2002	594,447	128,571	22		0	128,571-	22-
2003	444,052	58,881	13	28,134	6	30,747-	7-
2004	2,612,423	13,340	1	1,456	0	11,883-	0
2005	1,062,457	27,072-	3-		0	27,072	3
2006	820,368	82,455	10		0	82,455-	10-
2007	1,655,010	758,279	46	16,398	1	741,881-	45-
2008	3,474,202	87,154	3	18,405	1	68,749-	2-
2009	815,373	291,523	36	26,825	3	264,698-	32-
2010	873,821-	63,119	7-		0	63,119-	7
2011	1,304,913	143,883	11		0	143,883-	11-
2012	989,705	904,972	91		0	904,972-	91-
2013	798,133	150,084	19		0	150,084-	19-
2014	3,234,931	141,904	4		0	141,904-	4-
2015	1,781,000	701,525-	39-	1,939	0	703,464	39
2016	1,889,491	266,670	14		0	266,670-	14-
2017	4,215,915	749,124	18		0	749,124-	18-
2018	5,374,913	2,054,125	38		0	2,054,125-	38-
2019	5,337,687	591,674	11		0	591,674-	11-
2020	3,494,040	527,283	15		0	527,283-	15-
2021	2,675,404	608,822	23		0	608,822-	23-
TOTAL	59,255,670	10,736,129	18	3,452,326	6	7,283,803-	12-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 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							
84-86	1,290,334	333,696	26	559,861	43	226,165	18
85-87	1,784,280	319,244	18	371,930	21	52,686	3
86-88	1,273,986	278,995	22	283,453	22	4,458	0
87-89	1,158,151	221,865	19	183,156	16	38,709-	3-
88-90	482,618	113,647	24	125,101	26	11,454	2
89-91	697,142	156,033	22	61,612	9	94,421-	14-
90-92	713,504	135,130	19	31,414	4	103,716-	15-
91-93	714,519	239,895	34	111,432	16	128,462-	18-
92-94	768,913	233,696	30	195,836	25	37,860-	5-
93-95	1,016,771	301,655	30	220,261	22	81,394-	8-
94-96	904,047	205,423	23	222,980	25	17,557	2
95-97	942,542	211,556	22	145,035	15	66,520-	7-
96-98	530,293	129,282	24	84,889	16	44,393-	8-
97-99	870,291	140,426	16	2,663	0	137,763-	16-
98-00	655,105	97,866	15	22,500-	3-	120,367-	18-
99-01	1,142,623	159,327	14	40,142	4	119,185-	10-
00-02	802,414	148,367	18	31,452	4	116,915-	15-
01-03	877,299	144,568	16	36,674	4	107,894-	12-
02-04	1,216,974	66,930	5	9,863	1	57,067-	5-
03-05	1,372,977	15,049	1	9,863	1	5,186-	0
04-06	1,498,416	22,907	2	485	0	22,422-	1-
05-07	1,179,278	271,221	23	5,466	0	265,755-	23-
06-08	1,983,193	309,296	16	11,601	1	297,695-	15-
07-09	1,981,528	378,985	19	20,543	1	358,443-	18-
08-10	1,138,585	147,265	13	15,077	1	132,189-	12-
09-11	415,489	166,175	40	8,942	2	157,233-	38-
10-12	473,599	370,658	78		0	370,658-	78-
11-13	1,030,917	399,646	39		0	399,646-	39-
12-14	1,674,256	398,986	24		0	398,986-	24-
13-15	1,938,021	136,512-	7-	646	0	137,159	7
14-16	2,301,807	97,650-	4-	646	0	98,297	4
15-17	2,628,802	104,756	4	646	0	104,110-	4-
16-18	3,826,773	1,023,306	27		0	1,023,306-	27-
17-19	4,976,171	1,131,641	23		0	1,131,641-	23-
18-20	4,735,547	1,057,694	22		0	1,057,694-	22-
19-21	3,835,710	575,926	15		0	575,926-	15-
FIVE-YEAR AVERAGE							
17-21	4,219,592	906,205	21		0	906,205-	21-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 364.10 AND 364.20 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	925,829	888,195	96	672,971	73	215,224-	23-
1985	977,809	484,855	50	288,713	30	196,142-	20-
1986	1,952,942	515,700	26	421,153	22	94,547-	5-
1987	11,717-	106,940	913-	88,277	753-	18,663-	159
1988	718,522	450,279	63	297,827	41	152,452-	21-
1989	807,286	592,634	73	418,928	52	173,706-	22-
1990	424,796	788,468	186	191,754	45	596,714-	140-
1991	924,026	997,841	108	148,256	16	849,585-	92-
1992	1,298,931	642,169	49	78,372	6	563,797-	43-
1993	197,459	921,923	467	204,495	104	717,428-	363-
1994	1,257,279	673,214	54	312,229	25	360,985-	29-
1995	1,178,852	866,511	74	99,804	8	766,707-	65-
1996	946,046	1,244,617	132	57,097	6	1,187,520-	126-
1997	1,233,733	1,223,109	99	17,935	1	1,205,174-	98-
1998	1,106,360	725,280	66	418,599	38	306,681-	28-
1999	1,247,368	1,421,435	114	77,950	6	1,343,485-	108-
2000	934,993	1,575,162	168	92,566	10	1,482,596-	159-
2001	1,502,260	1,577,363	105	74,134	5	1,503,229-	100-
2002	1,234,138	1,812,915	147	25,712	2	1,787,203-	145-
2003	1,903,018	1,370,773	72	23,995	1	1,346,778-	71-
2004	3,724,157	806,966	22	60,568	2	746,398-	20-
2005	2,753,416	1,732,296	63	8,498	0	1,723,798-	63-
2006	2,064,264	1,223,983	59	147,168	7	1,076,815-	52-
2007	2,518,927	929,862	37	128,401	5	801,461-	32-
2008	3,345,084	1,284,066	38	202,012	6	1,082,055-	32-
2009	8,532,319	1,255,124	15	1,414,838	17	159,714	2
2010	1,572,725	516,005	33	25,203	2	490,801-	31-
2011	1,769,950	1,237,372	70	55,110	3	1,182,262-	67-
2012	1,359,625	1,340,380	99	136,207	10	1,204,173-	89-
2013	1,858,673	634,899	34		0	634,899-	34-
2014	3,224,758	1,073,878	33		0	1,073,878-	33-
2015	2,402,897	1,771,997	74	8,061	0	1,763,936-	73-
2016	1,808,123	1,965,114	109	16,558	1	1,948,556-	108-
2017	2,825,301	2,052,260	73	195	0	2,052,065-	73-
2018	4,120,218	3,411,427	83	1,441,479	35	1,969,948-	48-
2019	4,159,405	2,077,222	50	2,461	0	2,074,761-	50-
2020	3,819,570	2,885,766	76		0	2,885,766-	76-
2021	4,594,077	3,354,980	73		0	3,354,980-	73-
TOTAL	77,213,419	48,432,982	63	7,657,526	10	40,775,456-	53-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 364.10 AND 364.20 POLES, TOWERS AND FIXTURES

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	1,285,527	629,583	49	460,946	36	168,638-	13-
85-87	973,011	369,165	38	266,048	27	103,117-	11-
86-88	886,582	357,640	40	269,086	30	88,554-	10-
87-89	504,697	383,284	76	268,344	53	114,940-	23-
88-90	650,201	610,460	94	302,836	47	307,624-	47-
89-91	718,703	792,981	110	252,979	35	540,002-	75-
90-92	882,584	809,493	92	139,461	16	670,032-	76-
91-93	806,805	853,978	106	143,708	18	710,270-	88-
92-94	917,890	745,769	81	198,365	22	547,403-	60-
93-95	877,863	820,549	93	205,509	23	615,040-	70-
94-96	1,127,392	928,114	82	156,377	14	771,737-	68-
95-97	1,119,544	1,111,412	99	58,279	5	1,053,134-	94-
96-98	1,095,380	1,064,335	97	164,544	15	899,792-	82-
97-99	1,195,820	1,123,275	94	171,495	14	951,780-	80-
98-00	1,096,240	1,240,626	113	196,372	18	1,044,254-	95-
99-01	1,228,207	1,524,654	124	81,550	7	1,443,103-	117-
00-02	1,223,797	1,655,147	135	64,138	5	1,591,009-	130-
01-03	1,546,472	1,587,017	103	41,280	3	1,545,737-	100-
02-04	2,287,104	1,330,218	58	36,758	2	1,293,460-	57-
03-05	2,793,530	1,303,345	47	31,020	1	1,272,325-	46-
04-06	2,847,279	1,254,415	44	72,078	3	1,182,337-	42-
05-07	2,445,536	1,295,380	53	94,689	4	1,200,691-	49-
06-08	2,642,759	1,145,970	43	159,193	6	986,777-	37-
07-09	4,798,777	1,156,351	24	581,750	12	574,600-	12-
08-10	4,483,376	1,018,398	23	547,351	12	471,047-	11-
09-11	3,958,331	1,002,834	25	498,384	13	504,450-	13-
10-12	1,567,434	1,031,252	66	72,173	5	959,079-	61-
11-13	1,662,750	1,070,884	64	63,772	4	1,007,112-	61-
12-14	2,147,685	1,016,386	47	45,402	2	970,983-	45-
13-15	2,495,442	1,160,258	46	2,687	0	1,157,571-	46-
14-16	2,478,592	1,603,663	65	8,206	0	1,595,457-	64-
15-17	2,345,440	1,929,790	82	8,271	0	1,921,519-	82-
16-18	2,917,881	2,476,267	85	486,077	17	1,990,190-	68-
17-19	3,701,642	2,513,637	68	481,378	13	2,032,258-	55-
18-20	4,033,064	2,791,472	69	481,313	12	2,310,159-	57-
19-21	4,191,018	2,772,656	66	820	0	2,771,836-	66-
FIVE-YEAR AVERAGE							
17-21	3,903,714	2,756,331	71	288,827	7	2,467,504-	63-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	463,490	452,143	98	199,690	43	252,453-	54-
1985	313,977	231,356	74	203,288	65	28,068-	9-
1986	238,325	337,110	141	59,888	25	277,222-	116-
1987	457,250	502,485	110	107,210	23	395,275-	86-
1988	349,614	331,037	95	119,814	34	211,223-	60-
1989	68,593	267,511	390	46,460	68	221,051-	322-
1990	192,560	408,384	212	66,952	35	341,432-	177-
1991	118,729	198,642	167	51,918	44	146,724-	124-
1992	174,074	182,630	105	15,803	9	166,827-	96-
1993	816,060	987,243	121	100,736	12	886,507-	109-
1994	387,303	409,387	106	42,854	11	366,533-	95-
1995	998,931	808,587	81	90,714	9	717,873-	72-
1996	494,487	466,044	94	126,189	26	339,855-	69-
1997	360,226	498,009	138	40,441	11	457,568-	127-
1998	593,685	361,117	61	50,106	8	311,011-	52-
1999	619,970	628,786	101	100,313	16	528,473-	85-
2000	619,380	546,142	88	19,743	3	526,399-	85-
2001	525,097	355,705	68	3,303	1	352,402-	67-
2002	625,196	659,476	105	47,559	8	611,917-	98-
2003	1,153,037	516,209	45	597-	0	516,805-	45-
2004	1,629,051	278,040	17	29,487	2	248,553-	15-
2005	2,030,788	832,951	41	20,881	1	812,070-	40-
2006	954,723	1,060,509	111	164,256	17	896,253-	94-
2007	1,009,878	1,136,377	113	53,695	5	1,082,682-	107-
2008	1,187,416	664,028	56	67,622	6	596,406-	50-
2009	1,206,525	927,248	77	29,956	2	897,292-	74-
2010	1,276,982	481,658	38	20,473	2	461,185-	36-
2011	823,208	839,938	102	259,800	32	580,139-	70-
2012	553,128	705,721	128	11,366	2	694,356-	126-
2013	1,070,462	538,765	50		0	538,765-	50-
2014	894,131	430,173	48		0	430,173-	48-
2015	959,164	522,611	54	4,725	0	517,887-	54-
2016	625,637	616,749	99	4,505	1	612,243-	98-
2017	1,227,370	573,288	47	3,506	0	569,782-	46-
2018	924,559	975,446	106		0	975,446-	106-
2019	1,535,050	249,750	16	1,557	0	248,193-	16-
2020	1,151,111	865,445	75		0	865,445-	75-
2021	1,444,055	1,370,296	95		0	1,370,296-	95-
TOTAL	30,073,224	22,216,995	74	2,164,212	7	20,052,783-	67-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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	338,597	340,203	100	154,289	46	185,914-	55-
85-87	336,517	356,984	106	123,462	37	233,522-	69-
86-88	348,396	390,211	112	95,637	27	294,573-	85-
87-89	291,819	367,011	126	91,161	31	275,850-	95-
88-90	203,589	335,644	165	77,742	38	257,902-	127-
89-91	126,627	291,512	230	55,110	44	236,402-	187-
90-92	161,788	263,219	163	44,891	28	218,328-	135-
91-93	369,621	456,172	123	56,152	15	400,019-	108-
92-94	459,146	526,420	115	53,131	12	473,289-	103-
93-95	734,098	735,072	100	78,101	11	656,971-	89-
94-96	626,907	561,339	90	86,586	14	474,754-	76-
95-97	617,881	590,880	96	85,781	14	505,099-	82-
96-98	482,799	441,723	91	72,245	15	369,478-	77-
97-99	524,627	495,971	95	63,620	12	432,351-	82-
98-00	611,012	512,015	84	56,721	9	455,294-	75-
99-01	588,149	510,211	87	41,120	7	469,091-	80-
00-02	589,891	520,441	88	23,535	4	496,906-	84-
01-03	767,777	510,463	66	16,755	2	493,708-	64-
02-04	1,135,761	484,575	43	25,483	2	459,092-	40-
03-05	1,604,292	542,400	34	16,590	1	525,810-	33-
04-06	1,538,187	723,833	47	71,541	5	652,292-	42-
05-07	1,331,796	1,009,946	76	79,611	6	930,335-	70-
06-08	1,050,672	953,638	91	95,191	9	858,447-	82-
07-09	1,134,607	909,217	80	50,424	4	858,793-	76-
08-10	1,223,641	690,978	56	39,350	3	651,628-	53-
09-11	1,102,239	749,614	68	103,409	9	646,205-	59-
10-12	884,439	675,772	76	97,213	11	578,560-	65-
11-13	815,599	694,808	85	90,388	11	604,420-	74-
12-14	839,240	558,220	67	3,789	0	554,431-	66-
13-15	974,586	497,183	51	1,575	0	495,608-	51-
14-16	826,311	523,178	63	3,077	0	520,101-	63-
15-17	937,390	570,883	61	4,245	0	566,637-	60-
16-18	925,855	721,827	78	2,670	0	719,157-	78-
17-19	1,228,993	599,495	49	1,688	0	597,807-	49-
18-20	1,203,573	696,880	58	519	0	696,361-	58-
19-21	1,376,739	828,497	60	519	0	827,978-	60-
FIVE-YEAR AVERAGE							
17-21	1,256,429	806,845	64	1,012	0	805,832-	64-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	10,938	2,685	25	136,523		133,838	
1985	36,269-	2,697	7-	1,697	5-	1,000-	3
1986	19,802-	3,658	18-	56,797	287-	53,139	268-
1987	13,459-		0		0		0
1988	5,545-		0		0		0
1989	8,204	461-	6-	925-	11-	464-	6-
1990							
1991							
1992							
1993	1,522	16	1		0	16-	1-
1994	1,522-	16-	1		0	16	1-
1995							
1996	1,018		0		0		0
1997	7		0		0		0
1998							
1999							
2000	7,701	1,901	25		0	1,901-	25-
2001		51				51-	
2002							
2003	1,018-		0		0		0
2004	4,163	29	1		0	29-	1-
2005							
2006							
2007		1,196-				1,196	
2008							
2009							
2010							
2011	15,274	107,776	706		0	107,776-	706-
2012							
2013	540	16,312			0	16,312-	
2014							
2015		2,130				2,130-	
2016	130,226		0		0		0
2017	395,583	31,565	8		0	31,565-	8-
2018							
2019							
2020	5,768		0		0		0
2021	76,371		0		0		0
TOTAL	579,700	167,146	29	194,092	33	26,946	5

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

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	15,044-	3,013	20-	65,006	432-	61,992	412-
85-87	23,177-	2,118	9-	19,498	84-	17,380	75-
86-88	12,935-	1,219	9-	18,932	146-	17,713	137-
87-89	3,600-	154-	4	308-	9	155-	4
88-90	886	154-	17-	308-	35-	155-	17-
89-91	2,735	154-	6-	308-	11-	155-	6-
90-92							
91-93	507	5	1		0	5-	1-
92-94							
93-95							
94-96	168-	5-	3		0	5	3-
95-97	342		0		0		0
96-98	342		0		0		0
97-99	2		0		0		0
98-00	2,567	634	25		0	634-	25-
99-01	2,567	651	25		0	651-	25-
00-02	2,567	651	25		0	651-	25-
01-03	339-	17	5-		0	17-	5
02-04	1,048	10	1		0	10-	1-
03-05	1,048	10	1		0	10-	1-
04-06	1,388	10	1		0	10-	1-
05-07		399-				399	
06-08		399-				399	
07-09		399-				399	
08-10							
09-11	5,091	35,925	706		0	35,925-	706-
10-12	5,091	35,925	706		0	35,925-	706-
11-13	5,271	41,362	785		0	41,362-	785-
12-14	180	5,437			0	5,437-	
13-15	180	6,147			0	6,147-	
14-16	43,409	710	2		0	710-	2-
15-17	175,270	11,232	6		0	11,232-	6-
16-18	175,270	10,522	6		0	10,522-	6-
17-19	131,861	10,522	8		0	10,522-	8-
18-20	1,923		0		0		0
19-21	27,380		0		0		0
FIVE-YEAR AVERAGE							
17-21	95,545	6,313	7		0	6,313-	7-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	13,304	9,253	70	10,537	79	1,284	10
1985	67,826-	5,269	8-	5,776	9-	507	1-
1986	35,203-	19,850	56-	43,433	123-	23,583	67-
1987	15,600-	8,433	54-	2,906	19-	5,527-	35
1988	86,089	31,117	36	2,932	3	28,185-	33-
1989	24,904	20,381	82	6,755	27	13,626-	55-
1990	20,524	28,578	139	1,857	9	26,721-	130-
1991	37,346	63,935	171	1,651	4	62,284-	167-
1992	50,888	6,624	13	1,547	3	5,077-	10-
1993	52,340	27,699	53	1,897	4	25,802-	49-
1994	19,616	19,810	101		0	19,810-	101-
1995	139,498	60,387	43	3,482	2	56,905-	41-
1996	127,184	58,136	46	1,800	1	56,336-	44-
1997	102,945	47,953	47	4,705	5	43,248-	42-
1998	67,661	20,595	30	997	1	19,598-	29-
1999	123,798	72,891	59	1,345	1	71,546-	58-
2000	236,995	66,491	28	2,354-	1-	68,845-	29-
2001	532,999	107,162	20	26,614-	5-	133,776-	25-
2002	97,621	37,437	38	3,432	4	34,005-	35-
2003	633,352	157,394	25	6,101	1	151,293-	24-
2004	1,133,190	24,164-	2-	144	0	24,308	2
2005	482,227	197,111	41	1,981	0	195,131-	40-
2006	1,191,319	139,262	12	50,752	4	88,511-	7-
2007	749,160	283,437	38	374	0	283,063-	38-
2008	331,037	161,121	49	4,840	1	156,281-	47-
2009	977,043	352,737	36	1,981	0	350,756-	36-
2010	1,104,883	310,238	28		0	310,238-	28-
2011	863,905	436,911	51		0	436,911-	51-
2012	817,350	461,127	56		0	461,127-	56-
2013	822,305	344,806	42		0	344,806-	42-
2014	814,332	443,947	55		0	443,947-	55-
2015	1,349,791	306,654	23		0	306,654-	23-
2016	2,208,762	449,611	20	426	0	449,185-	20-
2017	1,826,168	530,265	29		0	530,265-	29-
2018	1,522,921	296,918	19		0	296,918-	19-
2019	893,426	517,109	58	10,192	1	506,917-	57-
2020	991,943	941,706	95		0	941,706-	95-
2021	1,963,265	652,497	33	151,785	8	500,712-	26-
TOTAL	22,291,462	7,670,689	34	294,660	1	7,376,029-	33-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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	29,908-	11,457	38-	19,915	67-	8,458	28-
85-87	39,543-	11,184	28-	17,372	44-	6,188	16-
86-88	11,762	19,800	168	16,424	140	3,376-	29-
87-89	31,798	19,977	63	4,198	13	15,779-	50-
88-90	43,839	26,692	61	3,848	9	22,844-	52-
89-91	27,591	37,631	136	3,421	12	34,210-	124-
90-92	36,253	33,046	91	1,685	5	31,361-	87-
91-93	46,858	32,753	70	1,698	4	31,054-	66-
92-94	40,948	18,044	44	1,148	3	16,896-	41-
93-95	70,485	35,965	51	1,793	3	34,172-	48-
94-96	95,433	46,111	48	1,761	2	44,350-	46-
95-97	123,209	55,492	45	3,329	3	52,163-	42-
96-98	99,263	42,228	43	2,501	3	39,727-	40-
97-99	98,135	47,146	48	2,349	2	44,797-	46-
98-00	142,818	53,326	37	4-	0	53,330-	37-
99-01	297,931	82,181	28	9,207-	3-	91,389-	31-
00-02	289,205	70,363	24	8,512-	3-	78,875-	27-
01-03	421,324	100,664	24	5,694-	1-	106,358-	25-
02-04	621,388	56,889	9	3,226	1	53,663-	9-
03-05	749,590	110,114	15	2,742	0	107,372-	14-
04-06	935,579	104,070	11	17,625	2	86,445-	9-
05-07	807,569	206,603	26	17,702	2	188,901-	23-
06-08	757,172	194,607	26	18,655	2	175,951-	23-
07-09	685,747	265,765	39	2,398	0	263,367-	38-
08-10	804,321	274,699	34	2,274	0	272,425-	34-
09-11	981,944	366,629	37	660	0	365,968-	37-
10-12	928,713	402,759	43		0	402,759-	43-
11-13	834,520	414,281	50		0	414,281-	50-
12-14	817,996	416,627	51		0	416,627-	51-
13-15	995,476	365,136	37		0	365,136-	37-
14-16	1,457,628	400,071	27	142	0	399,929-	27-
15-17	1,794,907	428,843	24	142	0	428,701-	24-
16-18	1,852,617	425,598	23	142	0	425,456-	23-
17-19	1,414,172	448,097	32	3,397	0	444,700-	31-
18-20	1,136,097	585,245	52	3,397	0	581,847-	51-
19-21	1,282,878	703,771	55	53,992	4	649,778-	51-
FIVE-YEAR AVERAGE							
17-21	1,439,544	587,699	41	32,395	2	555,304-	39-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,168,656	154,641	13	94,565	8	60,076-	5-
1985	1,204,408	223,934	19	132,551	11	91,383-	8-
1986	747,219	130,761	17	98,289	13	32,472-	4-
1987	608,246	175,092	29	68,357	11	106,735-	18-
1988	1,736,067	148,553	9	144,848	8	3,705-	0
1989	451,015	263,969	59	55,965	12	208,004-	46-
1990	1,078,605	295,105	27	63,205	6	231,900-	21-
1991	542,669	191,304	35	82,595	15	108,709-	20-
1992	1,149,585	95,232	8	1,663-	0	96,895-	8-
1993	336,517	314,755	94	117,762	35	196,993-	59-
1994	2,179,597	261,379	12	99,550	5	161,829-	7-
1995	4,750,800	13,754	0	13,626	0	128-	0
1996	829,151	8,494	1	28,004	3	19,510	2
1997	1,783,903	26,832	2	87,124	5	60,292	3
1998	1,503,343	81	0	115,096	8	115,015	8
1999	2,538,596	5,355-	0	106,279	4	111,634	4
2000	1,236,865	827-	0	81,911	7	82,738	7
2001	1,754,702	3,102-	0	66,270	4	69,372	4
2002	1,346,286	23,020	2	80,609	6	57,589	4
2003	1,165,281	4,200-	0	55,449	5	59,649	5
2004	1,477,993	11,403-	1-	84,672	6	96,074	7
2005	1,420,436	444,869	31	35,755	3	409,115-	29-
2006	1,861,363	28,819	2	575,982	31	547,163	29
2007	1,294,681	81,990-	6-	633,302	49	715,292	55
2008	596,481	10,464	2	411,018	69	400,554	67
2009	4,050,226	54,841	1	851,483	21	796,643	20
2010	1,412,187	354,661-	25-	103,511	7	458,172	32
2011	1,762,719	631,479-	36-		0	631,479	36
2012	74,182	67,532-	91-		0	67,532	91
2013	1,390,566	60,085	4		0	60,085-	4-
2014	704,590	70,263	10		0	70,263-	10-
2015	3,058,659	103,075-	3-	963	0	104,038	3
2016	4,994,253	205,139	4		0	205,139-	4-
2017	3,846,511	1,430,549	37		0	1,430,549-	37-
2018	3,917,497	379,580	10		0	379,580-	10-
2019	3,384,035	193,817	6		0	193,817-	6-
2020	3,519,145	297,977	8		0	297,977-	8-
2021	2,374,062	369,165	16	48,518	2	320,646-	14-
TOTAL	69,251,097	4,608,850	7	4,335,597	6	273,253-	0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

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	1,040,094	169,779	16	108,468	10	61,310-	6-
85-87	853,291	176,596	21	99,732	12	76,863-	9-
86-88	1,030,511	151,469	15	103,831	10	47,637-	5-
87-89	931,776	195,871	21	89,723	10	106,148-	11-
88-90	1,088,562	235,876	22	88,006	8	147,870-	14-
89-91	690,763	250,126	36	67,255	10	182,871-	26-
90-92	923,620	193,880	21	48,046	5	145,835-	16-
91-93	676,257	200,430	30	66,231	10	134,199-	20-
92-94	1,221,900	223,789	18	71,883	6	151,906-	12-
93-95	2,422,305	196,629	8	76,979	3	119,650-	5-
94-96	2,586,516	94,542	4	47,060	2	47,482-	2-
95-97	2,454,618	16,360	1	42,918	2	26,558	1
96-98	1,372,132	11,802	1	76,741	6	64,939	5
97-99	1,941,947	7,186	0	102,833	5	95,647	5
98-00	1,759,601	2,034-	0	101,095	6	103,129	6
99-01	1,843,388	3,095-	0	84,820	5	87,915	5
00-02	1,445,951	6,364	0	76,264	5	69,900	5
01-03	1,422,090	5,239	0	67,443	5	62,203	4
02-04	1,329,853	2,472	0	73,576	6	71,104	5
03-05	1,354,570	143,089	11	58,625	4	84,464-	6-
04-06	1,586,597	154,095	10	232,136	15	78,041	5
05-07	1,525,493	130,566	9	415,013	27	284,447	19
06-08	1,250,841	14,235-	1-	540,101	43	554,336	44
07-09	1,980,463	5,562-	0	631,935	32	637,496	32
08-10	2,019,631	96,452-	5-	455,338	23	551,790	27
09-11	2,408,377	310,433-	13-	318,331	13	628,765	26
10-12	1,083,029	351,224-	32-	34,504	3	385,728	36
11-13	1,075,822	212,975-	20-		0	212,975	20
12-14	723,113	20,939	3		0	20,939-	3-
13-15	1,717,938	9,091	1	321	0	8,770-	1-
14-16	2,919,167	57,442	2	321	0	57,121-	2-
15-17	3,966,474	510,871	13	321	0	510,550-	13-
16-18	4,252,754	671,756	16		0	671,756-	16-
17-19	3,716,015	667,982	18		0	667,982-	18-
18-20	3,606,893	290,458	8		0	290,458-	8-
19-21	3,092,414	286,986	9	16,173	1	270,813-	9-
FIVE-YEAR AVERAGE							
17-21	3,408,250	534,217	16	9,704	0	524,514-	15-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 369.10 AND 369.20 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	126,576	147,088	116	35,603	28	111,485-	88-
1985	167,847	149,586	89	49,105	29	100,481-	60-
1986	119,467	158,303	133	73,008	61	85,295-	71-
1987	124,307	177,100	142	64,510	52	112,590-	91-
1988	106,019	166,801	157	110,238	104	56,563-	53-
1989	113,354	161,003	142	124,134	110	36,869-	33-
1990	112,046	147,756	132	113,919	102	33,837-	30-
1991	114,074	227,709	200	258,672	227	30,963	27
1992	112,933	236,995	210	113,064	100	123,931-	110-
1993	351,138	433,339	123	239,631	68	193,708-	55-
1994	206,035	154,968	75	341,149	166	186,181	90
1995	215,234	252,891	117	484,702	225	231,811	108
1996	207,793	255,660	123	120,461	58	135,199-	65-
1997	184,816	196,271	106	127,115	69	69,156-	37-
1998	229,396	175,192	76	82,442	36	92,750-	40-
1999	295,092	212,816	72	195,325	66	17,491-	6-
2000	286,632	383,731	134	203,979	71	179,753-	63-
2001	263,807	294,088	111	217,544	82	76,544-	29-
2002	297,902	223,741	75	127,583	43	96,158-	32-
2003	402,699	227,588	57	141,710	35	85,878-	21-
2004	777,873	98,761	13	175,037	23	76,275	10
2005	945,464	189,457	20	130,394	14	59,063-	6-
2006	688,547	123,075	18	198,724	29	75,649	11
2007	557,355	165,386	30	253,956	46	88,570	16
2008	506,650	198,147	39	292,362	58	94,215	19
2009	500,606	120,341	24	58,970	12	61,371-	12-
2010	442,776	98,386	22		0	98,386-	22-
2011	409,171	21,344	5		0	21,344-	5-
2012	403,843	35,490-	9-		0	35,490	9
2013	536,706	173,992	32		0	173,992-	32-
2014	429,644	218,187	51		0	218,187-	51-
2015	683,105	431,588	63		0	431,588-	63-
2016	737,144	567,709	77		0	567,709-	77-
2017	529,553	536,421	101		0	536,421-	101-
2018	601,363	588,538	98		0	588,538-	98-
2019	535,508	726,675	136	8	0	726,666-	136-
2020	522,052	857,032	164		0	857,032-	164-
2021	408,218	738,645	181		0	738,645-	181-
TOTAL	14,252,747	10,200,821	72	4,333,345	30	5,867,475-	41-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 369.10 AND 369.20 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							
84-86	137,963	151,659	110	52,572	38	99,087-	72-
85-87	137,207	161,663	118	62,208	45	99,455-	72-
86-88	116,598	167,401	144	82,585	71	84,816-	73-
87-89	114,560	168,301	147	99,627	87	68,674-	60-
88-90	110,473	158,520	143	116,097	105	42,423-	38-
89-91	113,158	178,823	158	165,575	146	13,248-	12-
90-92	113,018	204,153	181	161,885	143	42,268-	37-
91-93	192,715	299,348	155	203,789	106	95,559-	50-
92-94	223,369	275,101	123	231,281	104	43,819-	20-
93-95	257,469	280,399	109	355,161	138	74,761	29
94-96	209,687	221,173	105	315,437	150	94,264	45
95-97	202,614	234,941	116	244,093	120	9,152	5
96-98	207,335	209,041	101	110,006	53	99,035-	48-
97-99	236,435	194,760	82	134,961	57	59,799-	25-
98-00	270,373	257,246	95	160,582	59	96,665-	36-
99-01	281,844	296,879	105	205,616	73	91,263-	32-
00-02	282,780	300,520	106	183,035	65	117,485-	42-
01-03	321,470	248,472	77	162,279	50	86,193-	27-
02-04	492,825	183,364	37	148,110	30	35,253-	7-
03-05	708,679	171,935	24	149,047	21	22,889-	3-
04-06	803,962	137,098	17	168,052	21	30,954	4
05-07	730,455	159,306	22	194,358	27	35,052	5
06-08	584,184	162,203	28	248,347	43	86,145	15
07-09	521,537	161,291	31	201,763	39	40,471	8
08-10	483,344	138,958	29	117,111	24	21,847-	5-
09-11	450,851	80,024	18	19,657	4	60,367-	13-
10-12	418,597	28,080	7		0	28,080-	7-
11-13	449,907	53,282	12		0	53,282-	12-
12-14	456,731	118,897	26		0	118,897-	26-
13-15	549,819	274,589	50		0	274,589-	50-
14-16	616,631	405,828	66		0	405,828-	66-
15-17	649,934	511,906	79		0	511,906-	79-
16-18	622,687	564,223	91		0	564,223-	91-
17-19	555,475	617,211	111	3	0	617,208-	111-
18-20	552,974	724,082	131	3	0	724,079-	131-
19-21	488,593	774,117	158	3	0	774,114-	158-
FIVE-YEAR AVERAGE							
17-21	519,339	689,462	133	2	0	689,460-	133-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 370.10 AND 370.20 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	533,980	58,474	11	105,336	20	46,862	9
1985	483,156	43,934	9	82,977	17	39,043	8
1986	542,597	19,825	4	82,164	15	62,339	11
1987	556,762	153,499	28	73,403	13	80,096-	14-
1988	404,105	21,192	5	109,468	27	88,276	22
1989	496,744	21,292	4	137,425	28	116,133	23
1990	458,613	19,678	4	104,504	23	84,826	18
1991	341,298	15,019	4	82,356	24	67,337	20
1992	608,260	42,281	7	70,586	12	28,305	5
1993	306,962	43,929	14	80,853	26	36,924	12
1994	668,331	36,896	6	84,235	13	47,339	7
1995	894,648	45,124	5	122,521	14	77,397	9
1996	225,208	35,734	16	52,400	23	16,666	7
1997	858,612	37,478	4	73,417	9	35,939	4
1998	3,365,925	12,732	0	14,313-	0	27,045-	1-
1999	1,292,282	20,917	2	27,446	2	6,529	1
2000	947,467	41,923	4	119,065	13	77,142	8
2001	876,435	29,241	3	97,376	11	68,135	8
2002	731,136	12,948	2	51,376	7	38,427	5
2003	828,966	8,489	1	38,232	5	29,743	4
2004	1,358,823	37,921	3	32,037	2	5,884-	0
2005	1,373,705	75,222	5	26,406	2	48,816-	4-
2006	1,598,535	22,625-	1-	20,268	1	42,893	3
2007	1,540,066	139,267	9	31,654	2	107,612-	7-
2008	512,432	81,206	16	62,791	12	18,415-	4-
2009	1,521,724	103,165	7	25,749	2	77,416-	5-
2010	1,218,367	5,635	0	385	0	5,250-	0
2011	1,181,131	36,171	3		0	36,171-	3-
2012	2,248,269	12,412-	1-	255	0	12,667	1
2013	11,602,063	68,725	1		0	68,725-	1-
2014	11,173,625	323-	0		0	323	0
2015	10,343,975	590-	0	325	0	915	0
2016	3,063,309	1,610,456	53	2,473	0	1,607,983-	52-
2017	516,733	284,891	55		0	284,891-	55-
2018	805,604	87,485	11		0	87,485-	11-
2019	819,688	38,274	5		0	38,274-	5-
2020	456,804	664-	0		0	664	0
2021	265,634	31,979	12		0	31,979-	12-
TOTAL	67,021,974	3,284,388	5	1,783,170	3	1,501,218-	2-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNTS 370.10 AND 370.20 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
84-86	519,911	40,744	8	90,159	17	49,415	10
85-87	527,505	72,419	14	79,515	15	7,095	1
86-88	501,155	64,839	13	88,345	18	23,506	5
87-89	485,870	65,328	13	106,765	22	41,438	9
88-90	453,154	20,721	5	117,132	26	96,412	21
89-91	432,218	18,663	4	108,095	25	89,432	21
90-92	469,390	25,659	5	85,815	18	60,156	13
91-93	418,840	33,743	8	77,932	19	44,189	11
92-94	527,851	41,035	8	78,558	15	37,523	7
93-95	623,314	41,983	7	95,870	15	53,887	9
94-96	596,062	39,251	7	86,385	14	47,134	8
95-97	659,489	39,445	6	82,779	13	43,334	7
96-98	1,483,248	28,648	2	37,168	3	8,520	1
97-99	1,838,940	23,709	1	28,850	2	5,141	0
98-00	1,868,558	25,191	1	44,066	2	18,875	1
99-01	1,038,728	30,694	3	81,296	8	50,602	5
00-02	851,679	28,038	3	89,272	10	61,235	7
01-03	812,179	16,893	2	62,328	8	45,435	6
02-04	972,975	19,786	2	40,548	4	20,762	2
03-05	1,187,164	40,544	3	32,225	3	8,319-	1-
04-06	1,443,687	30,173	2	26,237	2	3,936-	0
05-07	1,504,102	63,955	4	26,110	2	37,845-	3-
06-08	1,217,011	65,949	5	38,238	3	27,712-	2-
07-09	1,191,407	107,879	9	40,065	3	67,814-	6-
08-10	1,084,174	63,335	6	29,642	3	33,694-	3-
09-11	1,307,074	48,324	4	8,711	1	39,612-	3-
10-12	1,549,256	9,798	1	213	0	9,585-	1-
11-13	5,010,488	30,828	1	85	0	30,743-	1-
12-14	8,341,319	18,663	0	85	0	18,578-	0
13-15	11,039,888	22,604	0	108	0	22,496-	0
14-16	8,193,637	536,514	7	933	0	535,582-	7-
15-17	4,641,339	631,586	14	933	0	630,653-	14-
16-18	1,461,882	660,944	45	824	0	660,119-	45-
17-19	714,008	136,883	19		0	136,883-	19-
18-20	694,032	41,698	6		0	41,698-	6-
19-21	514,042	23,196	5		0	23,196-	5-
FIVE-YEAR AVERAGE							
17-21	572,893	88,393	15		0	88,393-	15-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	65,162	48,998	75	23,562	36	25,436-	39-
1985	65,693	47,479	72	16,880	26	30,599-	47-
1986	48,238	37,862	78	19,699	41	18,163-	38-
1987	72,392	43,272	60	18,797	26	24,475-	34-
1988	42,728	30,839	72	12,565	29	18,274-	43-
1989	44,583	33,239	75	11,951	27	21,288-	48-
1990	44,989	38,323	85	9,517	21	28,806-	64-
1991	37,181	41,766	112	6,493	17	35,273-	95-
1992	36,634	40,264	110	6,327	17	33,937-	93-
1993	249,429	134,462	54	20,370	8	114,092-	46-
1994	165,567	50,509	31	4,058	2	46,451-	28-
1995							
1996	154,717	42,707	28	2,687	2	40,020-	26-
1997	159,110	34,185	21	1,110	1	33,075-	21-
1998	165,844	48,790	29	613	0	48,177-	29-
1999	234,620	51,918	22	1,924	1	49,994-	21-
2000	361,253	94,037	26	8,020	2	86,017-	24-
2001	223,706	60,709	27	353	0	60,356-	27-
2002	241,907	60,312	25	1,475-	1-	61,787-	26-
2003	249,747	74,644	30	317	0	74,326-	30-
2004	272,898	67,348	25	158	0	67,190-	25-
2005	242,630	60,334	25	4,727	2	55,607-	23-
2006	209,452	48,863	23	2,453	1	46,410-	22-
2007	293,795	53,811	18	111	0	53,699-	18-
2008	249,475	71,089	28	84	0	71,005-	28-
2009	387,455	62,981	16	1,027	0	61,954-	16-
2010	335,169	42,564	13		0	42,564-	13-
2011	252,753	62,904	25		0	62,904-	25-
2012	329,757	73,642	22		0	73,642-	22-
2013	340,903	83,685	25		0	83,685-	25-
2014	235,796	76,355	32		0	76,355-	32-
2015	275,148	110,343	40		0	110,343-	40-
2016	272,927	124,343	46		0	124,343-	46-
2017	269,456	93,064	35		0	93,064-	35-
2018	243,935	97,681	40		0	97,681-	40-
2019	227,989	100,885	44		0	100,885-	44-
2020	227,110	90,385	40		0	90,385-	40-
2021	191,953	75,267	39		0	75,267-	39-
TOTAL	7,522,101	2,409,859	32	172,328	2	2,237,531-	30-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

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	59,698	44,780	75	20,047	34	24,733-	41-
85-87	62,108	42,871	69	18,459	30	24,412-	39-
86-88	54,453	37,324	69	17,020	31	20,304-	37-
87-89	53,234	35,783	67	14,438	27	21,346-	40-
88-90	44,100	34,134	77	11,344	26	22,789-	52-
89-91	42,251	37,776	89	9,320	22	28,456-	67-
90-92	39,601	40,118	101	7,446	19	32,672-	83-
91-93	107,748	72,164	67	11,063	10	61,101-	57-
92-94	150,543	75,078	50	10,252	7	64,827-	43-
93-95	138,332	61,657	45	8,143	6	53,514-	39-
94-96	106,761	31,072	29	2,248	2	28,824-	27-
95-97	104,609	25,631	25	1,266	1	24,365-	23-
96-98	159,890	41,894	26	1,470	1	40,424-	25-
97-99	186,525	44,964	24	1,216	1	43,749-	23-
98-00	253,906	64,915	26	3,519	1	61,396-	24-
99-01	273,193	68,888	25	3,432	1	65,456-	24-
00-02	275,622	71,686	26	2,299	1	69,387-	25-
01-03	238,453	65,221	27	268-	0	65,490-	27-
02-04	254,850	67,435	26	333-	0	67,768-	27-
03-05	255,092	67,442	26	1,734	1	65,708-	26-
04-06	241,660	58,849	24	2,446	1	56,402-	23-
05-07	248,626	54,336	22	2,430	1	51,906-	21-
06-08	250,907	57,921	23	883	0	57,038-	23-
07-09	310,242	62,627	20	407	0	62,220-	20-
08-10	324,033	58,878	18	370	0	58,508-	18-
09-11	325,126	56,150	17	342	0	55,807-	17-
10-12	305,893	59,703	20		0	59,703-	20-
11-13	307,804	73,410	24		0	73,410-	24-
12-14	302,152	77,894	26		0	77,894-	26-
13-15	283,949	90,128	32		0	90,128-	32-
14-16	261,291	103,681	40		0	103,681-	40-
15-17	272,511	109,250	40		0	109,250-	40-
16-18	262,106	105,029	40		0	105,029-	40-
17-19	247,126	97,210	39		0	97,210-	39-
18-20	233,011	96,317	41		0	96,317-	41-
19-21	215,684	88,846	41		0	88,846-	41-
FIVE-YEAR AVERAGE							
17-21	232,089	91,456	39		0	91,456-	39-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	278,437	155,049	56	58,881	21	96,168-	35-
1985	947,287	242,245	26	96,868	10	145,377-	15-
1986	338,981	122,837	36	81,226	24	41,611-	12-
1987	2,081,788	222,959	11	155,070	7	67,889-	3-
1988	446,332	191,346	43	21,910	5	169,436-	38-
1989	93,612	211,028	225	25,074	27	185,954-	199-
1990	363,557	366,320	101	29,205	8	337,115-	93-
1991	112,868	136,903	121	12,428	11	124,475-	110-
1992	244,943	94,904	39	8,615	4	86,289-	35-
1993	406,809	255,916	63	37,651	9	218,265-	54-
1994	246,208	74,323	30	44,634	18	29,689-	12-
1995	83,847	72,046	86	4,298	5	67,748-	81-
1996	73,140	80,112	110	8,415	12	71,697-	98-
1997	52,426	81,847	156	1,362-	3-	83,209-	159-
1998	49,883	95,733	192	819	2	94,914-	190-
1999	113,258	223,193	197	14	0	223,179-	197-
2000	161,647	153,330	95	25,467-	16-	178,797-	111-
2001	101,708	114,918	113	759	1	114,159-	112-
2002	268,025	230,954	86	701-	0	231,656-	86-
2003	1,241,188	227,913	18	3,791-	0	231,704-	19-
2004	408,191	82,344	20	27,602	7	54,742-	13-
2005	162,341	144,702	89	405	0	144,297-	89-
2006	434,540	290,928	67	20,554	5	270,374-	62-
2007	388,032	382,896	99	9,148	2	373,748-	96-
2008	149,976	266,774	178	1,424	1	265,350-	177-
2009	314,150	367,004	117	2,597	1	364,407-	116-
2010	294,901	204,886	69	1,754	1	203,132-	69-
2011	258,352	310,498	120	2,094	1	308,404-	119-
2012	295,098	278,788	94	701	0	278,086-	94-
2013	269,385	296,608	110		0	296,608-	110-
2014	211,809	498,409	235		0	498,409-	235-
2015	628,985	588,396	94	628	0	587,768-	93-
2016	687,226	452,989	66		0	452,989-	66-
2017	1,097,649	260,189	24		0	260,189-	24-
2018	4,883,453	525,823	11		0	525,823-	11-
2019	3,985,589	659,036	17		0	659,036-	17-
2020	5,943,609	670,919	11		0	670,919-	11-
2021	2,790,917	945,222	34		0	945,222-	34-
TOTAL	30,910,145	10,580,288	34	621,454	2	9,958,835-	32-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

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	521,568	173,377	33	78,992	15	94,385-	18-
85-87	1,122,685	196,014	17	111,055	10	84,959-	8-
86-88	955,700	179,047	19	86,069	9	92,979-	10-
87-89	873,911	208,444	24	67,351	8	141,093-	16-
88-90	301,167	256,231	85	25,396	8	230,835-	77-
89-91	190,012	238,084	125	22,236	12	215,848-	114-
90-92	240,456	199,376	83	16,749	7	182,626-	76-
91-93	254,873	162,574	64	19,565	8	143,010-	56-
92-94	299,320	141,714	47	30,300	10	111,414-	37-
93-95	245,621	134,095	55	28,861	12	105,234-	43-
94-96	134,398	75,494	56	19,116	14	56,378-	42-
95-97	69,804	78,002	112	3,784	5	74,218-	106-
96-98	58,483	85,897	147	2,624	4	83,273-	142-
97-99	71,856	133,591	186	176-	0	133,767-	186-
98-00	108,263	157,419	145	8,211-	8-	165,630-	153-
99-01	125,538	163,814	130	8,231-	7-	172,045-	137-
00-02	177,127	166,401	94	8,470-	5-	174,871-	99-
01-03	536,974	191,262	36	1,245-	0	192,506-	36-
02-04	639,135	180,404	28	7,703	1	172,701-	27-
03-05	603,907	151,653	25	8,072	1	143,581-	24-
04-06	335,024	172,658	52	16,187	5	156,471-	47-
05-07	328,304	272,842	83	10,036	3	262,806-	80-
06-08	324,182	313,533	97	10,375	3	303,157-	94-
07-09	284,052	338,891	119	4,390	2	334,502-	118-
08-10	253,009	279,555	110	1,925	1	277,630-	110-
09-11	289,134	294,129	102	2,148	1	291,981-	101-
10-12	282,784	264,724	94	1,516	1	263,207-	93-
11-13	274,278	295,298	108	932	0	294,366-	107-
12-14	258,764	357,935	138	234	0	357,701-	138-
13-15	370,060	461,138	125	209	0	460,928-	125-
14-16	509,340	513,265	101	209	0	513,056-	101-
15-17	804,620	433,858	54	209	0	433,649-	54-
16-18	2,222,776	413,001	19		0	413,001-	19-
17-19	3,322,230	481,683	14		0	481,683-	14-
18-20	4,937,550	618,593	13		0	618,593-	13-
19-21	4,240,038	758,392	18		0	758,392-	18-
FIVE-YEAR AVERAGE							
17-21	3,740,243	612,238	16		0	612,238-	16-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	248,217	255	0	5,000	2	4,745	2
1985	1,281	10,481	818		0	10,481-	818-
1986	45,481	24,176	53		0	24,176-	53-
1987	25,592	6,881	27		0	6,881-	27-
1988	31,637	2,348	7	6,000	19	3,652	12
1989	26,739	1,300	5		0	1,300-	5-
1990	1,194,532	73,595	6	788,286	66	714,691	60
1991	45,686	4,684	10		0	4,684-	10-
1992	10,073	14,242	141		0	14,242-	141-
1993	27,467	16,115	59		0	16,115-	59-
1994	113,465	2,944	3	5,100	4	2,156	2
1995	3,670	14,210-	387-		0	14,210	387
1996	105,588	5,945	6	93	0	5,852-	6-
1997	81,750	11,766	14		0	11,766-	14-
1998	5,700	1,951	34		0	1,951-	34-
1999	2,496	10,212	409		0	10,212-	409-
2000	25,276	4,747	19		0	4,747-	19-
2001							
2002	90,000	12,332	14		0	12,332-	14-
2003	9,979	2,862-	29-		0	2,862	29
2004	186,741		0		0		0
2005	1,200	5,821	485		0	5,821-	485-
2006	2,242		0		0		0
2007	42,712	11,199	26		0	11,199-	26-
2008	49,542	22,075	45		0	22,075-	45-
2009	3,500	8,337	238		0	8,337-	238-
2010		14,553				14,553-	
2011	160,150		0		0		0
2012	709,169		0		0		0
2013	819	80,661			0	80,661-	
2014	63,620	1,437	2		0	1,437-	2-
2015	75,437	20,094	27		0	20,094-	27-
2016	16,853	1,860	11		0	1,860-	11-
2017	53,924	15,946	30	3,910	7	12,036-	22-
2018	20,823	85,306	410		0	85,306-	410-
2019	39,622	25,370	64		0	25,370-	64-
2020	147,092	13,169	9		0	13,169-	9-
2021	43,472	27,282	63		0	27,282-	63-
TOTAL	3,711,547	520,009	14	808,389	22	288,380	8

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 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							
84-86	98,326	11,637	12	1,667	2	9,971-	10-
85-87	24,118	13,846	57		0	13,846-	57-
86-88	34,237	11,135	33	2,000	6	9,135-	27-
87-89	27,989	3,510	13	2,000	7	1,510-	5-
88-90	417,636	25,748	6	264,762	63	239,014	57
89-91	422,319	26,526	6	262,762	62	236,236	56
90-92	416,764	30,840	7	262,762	63	231,922	56
91-93	27,742	11,680	42		0	11,680-	42-
92-94	50,335	11,100	22	1,700	3	9,400-	19-
93-95	48,201	1,616	3	1,700	4	84	0
94-96	74,241	1,774-	2-	1,731	2	3,505	5
95-97	63,669	1,167	2	31	0	1,136-	2-
96-98	64,346	6,554	10	31	0	6,523-	10-
97-99	29,982	7,976	27		0	7,976-	27-
98-00	11,157	5,637	51		0	5,637-	51-
99-01	9,257	4,986	54		0	4,986-	54-
00-02	38,425	5,693	15		0	5,693-	15-
01-03	33,326	3,156	9		0	3,156-	9-
02-04	95,573	3,156	3		0	3,156-	3-
03-05	65,973	986	1		0	986-	1-
04-06	63,394	1,940	3		0	1,940-	3-
05-07	15,385	5,673	37		0	5,673-	37-
06-08	31,499	11,091	35		0	11,091-	35-
07-09	31,918	13,870	43		0	13,870-	43-
08-10	17,681	14,988	85		0	14,988-	85-
09-11	54,550	7,630	14		0	7,630-	14-
10-12	289,773	4,851	2		0	4,851-	2-
11-13	290,046	26,887	9		0	26,887-	9-
12-14	257,869	27,366	11		0	27,366-	11-
13-15	46,625	34,064	73		0	34,064-	73-
14-16	51,970	7,797	15		0	7,797-	15-
15-17	48,738	12,633	26	1,303	3	11,330-	23-
16-18	30,533	34,371	113	1,303	4	33,067-	108-
17-19	38,123	42,207	111	1,303	3	40,904-	107-
18-20	69,179	41,282	60		0	41,282-	60-
19-21	76,729	21,940	29		0	21,940-	29-
FIVE-YEAR AVERAGE							
17-21	60,987	33,415	55	782	1	32,633-	54-

COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	769,166	33,449	4		0	33,449-	4-
1985	227,127	119,787	53		0	119,787-	53-
1986	300,909	276,782	92		0	276,782-	92-
1987	206,341	123,726	60	450	0	123,276-	60-
1988	125,121	129,262	103	722	1	128,540-	103-
1989	532,196	314,486	59	1,254	0	313,232-	59-
1990	714,599	121,191	17	461,652	65	340,461	48
1991	123,609	180,233	146	23	0	180,210-	146-
1992	230,578	308,758	134		0	308,758-	134-
1993	112,356	186,997	166	1,606	1	185,391-	165-
1994	2,328,905	611,590	26	837,447	36	225,857	10
1995	1,231,766	218,186	18	387,803	31	169,617	14
1996	617,701	175,210	28	236,042	38	60,832	10
1997	1,457,979	277,868	19	574,258	39	296,390	20
1998	331,756	13,161	4		0	13,161-	4-
1999	230,215	139,839	61		0	139,839-	61-
2000	11,892,006	150,708	1		0	150,708-	1-
2001	177,333	105,069	59		0	105,069-	59-
2002	222,072	124,114	56		0	124,114-	56-
2003	317,459	61,156	19		0	61,156-	19-
2004	649,183	136,008	21		0	136,008-	21-
2005	1,877,657	124,714	7	978,673	52	853,959	45
2006	317,374	124,678	39		0	124,678-	39-
2007	3,196,427	432,246	14	701,853	22	269,607	8
2008	2,383,623	84,062	4	378,046	16	293,984	12
2009	49,076	159,968	326	490	1	159,478-	325-
2010	572,489-	156,327	27-		0	156,327-	27
2011	159,268	48,164	30		0	48,164-	30-
2012	4,019,147	52,253	1		0	52,253-	1-
2013	93,806	209,369	223		0	209,369-	223-
2014	603,247	148,282-	25-	2,477	0	150,759	25
2015	84,395	127,443	151		0	127,443-	151-
2016	375,105	172,675	46		0	172,675-	46-
2017	800,196	1,647,072	206		0	1,647,072-	206-
2018	1,449,753	1,412,795	97	851,190	59	561,605-	39-
2019	442,906	173,559	39		0	173,559-	39-
2020	252,052	287,563	114		0	287,563-	114-
2021	702,949	730,126	104		0	730,126-	104-
TOTAL	39,032,869	9,602,311	25	5,413,986	14	4,188,324-	11-

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 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							
84-86	432,401	143,339	33		0	143,339-	33-
85-87	244,792	173,432	71	150	0	173,282-	71-
86-88	210,790	176,590	84	391	0	176,199-	84-
87-89	287,886	189,158	66	809	0	188,349-	65-
88-90	457,305	188,313	41	154,543	34	33,770-	7-
89-91	456,801	205,303	45	154,310	34	50,994-	11-
90-92	356,262	203,394	57	153,892	43	49,502-	14-
91-93	155,514	225,329	145	543	0	224,786-	145-
92-94	890,613	369,115	41	279,684	31	89,431-	10-
93-95	1,224,342	338,924	28	408,952	33	70,028	6
94-96	1,392,791	334,995	24	487,097	35	152,102	11
95-97	1,102,482	223,755	20	399,368	36	175,613	16
96-98	802,479	155,413	19	270,100	34	114,687	14
97-99	673,317	143,623	21	191,419	28	47,797	7
98-00	4,151,326	101,236	2		0	101,236-	2-
99-01	4,099,851	131,872	3		0	131,872-	3-
00-02	4,097,137	126,630	3		0	126,630-	3-
01-03	238,955	96,779	41		0	96,779-	41-
02-04	396,238	107,093	27		0	107,093-	27-
03-05	948,100	107,293	11	326,224	34	218,932	23
04-06	948,071	128,467	14	326,224	34	197,758	21
05-07	1,797,153	227,213	13	560,175	31	332,963	19
06-08	1,965,808	213,662	11	359,966	18	146,304	7
07-09	1,876,375	225,425	12	360,129	19	134,704	7
08-10	620,070	133,452	22	126,179	20	7,274-	1-
09-11	121,382-	121,486	100-	163	0	121,323-	100
10-12	1,201,975	85,581	7		0	85,581-	7-
11-13	1,424,074	103,262	7		0	103,262-	7-
12-14	1,572,067	37,780	2	826	0	36,954-	2-
13-15	260,482	62,843	24	826	0	62,017-	24-
14-16	354,249	50,612	14	826	0	49,786-	14-
15-17	419,899	649,063	155		0	649,063-	155-
16-18	875,018	1,077,514	123	283,730	32	793,784-	91-
17-19	897,619	1,077,808	120	283,730	32	794,078-	88-
18-20	714,904	624,639	87	283,730	40	340,909-	48-
19-21	465,969	397,083	85		0	397,083-	85-
FIVE-YEAR AVERAGE							
17-21	729,571	850,223	117	170,238	23	679,985-	93-

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1931	3,070,585.22	3,043,435	2,590,440	633,675	4.86	130,386
1932	458.31	454	386	95	4.86	20
1933	300.00	297	253	62	4.87	13
1934	143.02	142	121	29	4.87	6
1936	4,427.92	4,376	3,725	925	4.88	190
1937	196.74	194	165	41	4.88	8
1938	59,930.00	59,160	50,354	12,572	4.89	2,571
1939	922.38	910	775	194	4.89	40
1940	4,202.66	4,143	3,526	886	4.90	181
1941	276.95	273	232	58	4.90	12
1942	2,905.40	2,861	2,435	616	4.90	126
1943	39.17	39	33	8	4.91	2
1949	5,428.47	5,316	4,525	1,175	4.92	239
1950	2,811,293.06	2,750,777	2,341,342	610,516	4.92	124,089
1952	224,847.90	219,597	186,911	49,179	4.93	9,975
1953	695,996.42	679,129	578,045	152,751	4.93	30,984
1954	460,247.12	448,677	381,894	101,365	4.93	20,561
1955	47,916.70	46,660	39,715	10,598	4.94	2,145
1956	18,974.26	18,458	15,711	4,212	4.94	853
1957	48,001.17	46,647	39,704	10,697	4.94	2,165
1958	2,181.13	2,117	1,802	488	4.94	99
1959	2,379.15	2,307	1,964	534	4.94	108
1960	1,872.84	1,814	1,544	422	4.94	85
1961	5,647.37	5,463	4,650	1,280	4.95	259
1962	1,189.32	1,149	978	271	4.95	55
1963	26,388.21	25,462	21,672	6,035	4.95	1,219
1964	4,351.76	4,194	3,570	1,000	4.95	202
1965	2,606.31	2,508	2,135	602	4.95	122
1966	78,716.47	75,647	64,387	18,265	4.95	3,690
1967	43,709.64	41,936	35,694	10,201	4.96	2,057
1968	204,856.72	196,246	167,036	48,063	4.96	9,690
1969	177,701.95	169,966	144,668	41,919	4.96	8,451
1970	31,235.05	29,827	25,387	7,409	4.96	1,494
1972	15,011.75	14,286	12,160	3,603	4.96	726
1974	3,426,407.37	3,248,460	2,764,948	832,780	4.96	167,899
1975	51,941.25	49,136	41,822	12,716	4.97	2,559
1976	14,375.67	13,571	11,551	3,543	4.97	713
1977	7,793.41	7,341	6,248	1,935	4.97	389
1978	82,422.89	77,464	65,934	20,610	4.97	4,147

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1979	31,914.98	29,924	25,470	8,041	4.97	1,618
1980	486,940.39	455,429	387,641	123,646	4.97	24,878
1981	1,097,723.05	1,024,024	871,605	281,004	4.97	56,540
1982	1,201,800.83	1,118,048	951,634	310,257	4.97	62,426
1983	383,027.84	355,325	302,437	99,742	4.97	20,069
1984	190,859.50	176,523	150,249	50,154	4.97	10,091
1985	105,513.78	97,250	82,775	28,014	4.98	5,625
1986	596,849.25	548,274	466,667	160,025	4.98	32,134
1987	1,072,756.98	981,968	835,809	290,586	4.98	58,351
1988	156,478.77	142,702	121,462	42,841	4.98	8,603
1989	11,840.58	10,756	9,155	3,278	4.98	658
1990	286,466.78	259,134	220,564	80,226	4.98	16,110
1991	376,541.00	339,111	288,637	106,731	4.98	21,432
1992	30,517.40	27,354	23,283	8,761	4.98	1,759
1993	230,082.72	205,206	174,662	66,924	4.98	13,439
1994	131,964.07	117,066	99,642	38,921	4.98	7,815
1995	13,012.72	11,478	9,770	3,894	4.98	782
1997	175,865.04	153,145	130,350	54,308	4.98	10,905
1998	2,414.55	2,088	1,777	758	4.98	152
1999	80,995.39	69,491	59,148	25,897	4.98	5,200
2000	205,612.52	174,852	148,826	67,067	4.99	13,440
2001	706,555.01	595,443	506,815	235,068	4.99	47,108
2002	69,743.18	58,192	49,531	23,700	4.99	4,749
2003	12,401,659.09	10,234,178	8,710,888	4,310,854	4.99	863,899
2004	271,958.94	221,743	188,738	96,819	4.99	19,403
2005	58,303.90	46,911	39,929	21,290	4.99	4,267
2006	281,795.56	223,367	190,120	105,765	4.99	21,195
2007	384,225.70	299,560	254,972	148,465	4.99	29,753
2008	91,644.47	70,117	59,681	36,546	4.99	7,324
2010	28,298.16	20,683	17,604	12,109	4.99	2,427
2011	152,595.28	108,408	92,272	67,953	4.99	13,618
2012	15,409.73	10,589	9,013	7,167	4.99	1,436
2013	94,652.59	62,513	53,208	46,177	4.99	9,254
2014	113,438.15	71,371	60,748	58,362	4.99	11,696
2015	103,315.70	61,245	52,129	56,352	4.99	11,293
2016	49,599.76	27,259	23,202	28,878	4.99	5,787
2017	1,622,666.68	806,017	686,047	1,017,753	4.99	203,959
2018	2,234,351.53	965,548	821,833	1,524,237	4.99	305,458

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2019	11,241,101.09	3,929,153	3,344,325	8,458,832	4.99	1,695,157
2020	1,398,493.49	339,381	288,866	1,179,552	4.99	236,383
2021	33,787.56	3,231	2,750	32,727	4.99	6,559
	49,860,654.84	35,754,496	30,432,676	21,921,012		4,401,282

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1974	21,176,309.11	20,076,539	17,077,239	5,157,885	4.96	1,039,896
1976	37,316.33	35,227	29,964	9,218	4.97	1,855
1978	10,393.57	9,768	8,309	2,605	4.97	524
1980	1,237,391.40	1,157,317	984,422	314,839	4.97	63,348
1982	154,757.60	143,973	122,464	40,031	4.97	8,055
1985	258,325.89	238,094	202,524	68,718	4.98	13,799
1986	459,702.55	422,289	359,202	123,486	4.98	24,796
1987	56,087.84	51,341	43,671	15,221	4.98	3,056
1990	159,981.87	144,717	123,097	44,884	4.98	9,013
1991	60,843.28	54,795	46,609	17,276	4.98	3,469
1992	109,163.17	97,848	83,230	31,391	4.98	6,303
1993	115,607.67	103,108	87,704	33,684	4.98	6,764
1994	64,794.91	57,480	48,893	19,142	4.98	3,844
1995	6,842.41	6,035	5,133	2,051	4.98	412
1997	2,740.45	2,386	2,030	848	4.98	170
2000	18,688.26	15,892	13,518	6,105	4.99	1,223
2001	178,774.50	150,661	128,153	59,560	4.99	11,936
2002	316,704.08	264,252	224,775	107,765	4.99	21,596
2003	40,437.04	33,370	28,385	14,074	4.99	2,820
2004	3,864.37	3,151	2,680	1,377	4.99	276
2005	67,002.74	53,910	45,856	24,497	4.99	4,909
2006	117,519.26	93,152	79,236	44,160	4.99	8,850
2007	1,096,546.67	854,918	727,199	424,175	4.99	85,005
2009	112,710.95	84,426	71,813	46,533	4.99	9,325
2010	686,688.85	501,904	426,923	294,100	4.99	58,938
2011	44,595.06	31,682	26,949	19,876	4.99	3,983
2012	31,746.75	21,815	18,556	14,778	4.99	2,962
2013	1,280,697.86	845,837	719,475	625,258	4.99	125,302

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2014	163,316.16	102,752	87,402	84,080	4.99	16,850
2015	45,159,459.77	26,770,460	22,771,134	24,646,299	4.99	4,939,138
2016	13,489.98	7,414	6,306	7,858	4.99	1,575
2017	236,824.47	117,636	100,062	148,604	4.99	29,780
2018	25,735,469.28	11,121,274	9,459,831	17,562,412	4.99	3,519,521
2019	1,568,936.22	548,397	466,470	1,180,913	4.99	236,656
2021	222,657.12	21,291	18,110	215,680	4.99	43,222
	101,006,387.44	64,245,111	54,647,324	51,409,383		10,309,171

R M SCHAFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1931	23,602.80	24,332	5,834	19,658	3.91	5,028
1973	570.00	568	136	479	3.98	120
1976	20,196,201.67	20,014,597	4,798,434	17,013,464	3.98	4,274,740
1978	37,181.88	36,714	8,802	31,354	3.98	7,878
1979	83,385.01	82,177	19,702	70,354	3.98	17,677
1980	1,306,452.57	1,284,913	308,054	1,102,915	3.98	277,114
1981	2,378,828.31	2,334,624	559,718	2,009,416	3.98	504,878
1982	233,481.03	228,633	54,814	197,346	3.98	49,584
1983	24,104,104.45	23,548,418	5,645,656	20,386,777	3.98	5,122,306
1984	469,193.87	457,237	109,621	397,108	3.98	99,776
1985	3,022,927.77	2,938,286	704,444	2,560,318	3.98	643,296
1986	549,246.22	532,402	127,642	465,544	3.98	116,971
1987	69,944.34	67,583	16,203	59,337	3.99	14,871
1988	18,878.14	18,185	4,360	16,029	3.99	4,017
1989	671,053.36	644,321	154,474	570,264	3.99	142,923
1990	61,392.38	58,745	14,084	52,220	3.99	13,088
1992	65,121.32	61,846	14,827	55,504	3.99	13,911
1993	149,681.75	141,562	33,939	127,717	3.99	32,009
1994	587,878.64	553,533	132,708	502,201	3.99	125,865
1995	373,184.87	349,722	83,845	319,195	3.99	79,999
1996	3,651,739.97	3,404,593	816,240	3,127,639	3.99	783,869
1997	122,306.49	113,408	27,189	104,902	3.99	26,291
1998	1,981,739.62	1,826,664	437,937	1,702,342	3.99	426,652
1999	6,162,369.20	5,643,744	1,353,069	5,302,290	3.99	1,328,895

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2000	146,137.77	132,919	31,867	125,962	3.99	31,569
2001	391,432.36	353,332	84,710	338,037	3.99	84,721
2002	346,606.16	310,260	74,384	299,951	3.99	75,176
2003	33,044.31	29,311	7,027	28,661	3.99	7,183
2004	868,664.92	762,826	182,885	755,273	3.99	189,291
2005	3,005,256.20	2,609,621	625,648	2,620,029	3.99	656,649
2006	36,497.73	31,302	7,505	31,913	3.99	7,998
2007	453,801.38	383,767	92,007	398,099	3.99	99,774
2008	1,619,851.94	1,348,503	323,299	1,426,141	3.99	357,429
2009	45,138.40	36,903	8,847	39,902	3.99	10,001
2010	912,173.81	730,398	175,111	810,037	3.99	203,017
2011	5,163,950.72	4,036,012	967,621	4,609,446	3.99	1,155,250
2012	1,382,252.52	1,049,984	251,730	1,241,103	3.99	311,053
2013	211,230.10	155,018	37,165	190,963	3.99	47,860
2014	100,754.71	70,929	17,005	91,810	3.99	23,010
2015	6,721,812.29	4,493,013	1,077,185	6,182,372	3.99	1,549,467
2016	2,006,626.16	1,254,068	300,659	1,866,498	3.99	467,794
2017	1,712,385.00	977,025	234,239	1,615,137	4.00	403,784
2018	14,680,561.17	7,376,383	1,768,464	14,086,543	4.00	3,521,636
2019	1,940,225.80	803,959	192,747	1,902,697	4.00	475,674
2020	1,429,435.41	418,985	100,450	1,443,340	4.00	360,835
2021	137,508.73	16,207	3,886	144,624	4.00	36,156
	109,665,813.25	91,747,532	21,996,169	96,442,909		24,187,085

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1980	41,633.52	44,964	44,964
1981	37,082.83	40,049	40,049
1982	388,216.70	419,274	419,274
1983	2,598,404.03	2,806,276	2,806,276
1984	146,073.76	157,760	157,760
1985	54,852.93	59,241	59,241
1986	288,290.10	311,353	311,353
1987	4,825.04	5,211	5,211
1989	167,356.90	180,745	180,745

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
1990	14,760.17	15,941	15,941			
1991	41,416.90	44,730	44,730			
1992	221,385.66	239,097	239,097			
1993	82,403.58	88,996	88,996			
1996	83,047.50	89,691	89,691			
1997	27,824.55	30,051	30,051			
1998	11,531.43	12,454	12,454			
2000	40,474.64	43,713	43,713			
2001	6,415.57	6,929	6,929			
2003	23,937.50	25,852	25,853			
2004	67,364.26	72,753	72,753			
2005	486,717.94	525,655	525,655			
2006	41,489.58	44,809	44,809			
2007	95,111.02	102,720	102,720			
2008	21,187.37	22,882	22,882			
2009	18,670.46	20,164	20,164			
2010	228,912.22	247,225	247,225			
2011	36,210.72	39,108	39,108			
2012	29,055.85	31,380	31,380			
2013	569,032.67	614,555	614,555			
2014	43,332.49	46,799	46,799			
2015	123,888.81	133,800	133,800			
2017	397,240.39	429,020	429,020			
2018	251,206.32	271,303	271,303			
2020	59,958.77	64,755	64,755			
2021	505,628.73	546,079	473,530	72,549		
	7,254,940.91	7,835,334	7,762,787	72,549		

R M SCHAHFER - UNIT 15
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1979	149,560.75	161,526	161,526			
1983	2,106,371.80	2,274,882	2,274,882			
1984	12,930.23	13,965	13,965			
1985	104,875.92	113,266	113,266			
1986	20,381.69	22,012	22,012			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
1987	99,539.99	107,503	107,503			
1990	34,014.34	36,735	36,735			
1996	27,599.88	29,808	29,808			
1997	8,105.16	8,754	8,754			
1998	5,227.26	5,645	5,645			
1999	3,658.26	3,951	3,951			
2000	3,541.72	3,825	3,825			
2001	28,676.97	30,971	30,971			
2003	55,455.59	59,892	59,892			
2004	37,635.68	40,647	40,647			
2005	162,071.69	175,037	175,037			
2006	12,743.86	13,763	13,763			
2007	32,494.79	35,094	35,094			
2008	20,968.32	22,646	22,646			
2009	10,582.78	11,429	11,429			
2010	151,217.89	163,315	163,315			
2011	19,705.42	21,282	21,282			
2012	10,102.43	10,911	10,911			
2013	333,672.41	360,366	360,366			
2014	4,629,086.35	4,999,413	4,999,413			
2015	31,153.00	33,645	33,645			
2017	394,156.44	425,689	425,689			
2018	446,563.03	482,288	482,288			
2019	7,681.70	8,296	8,296			
2020	13,912.63	15,026	74,711-	89,737		
	8,973,687.98	9,691,582	9,601,846	89,737		

R M SCHAHFER - UNIT 17
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1983	132,411,137.77	129,358,584	30,973,172	112,030,857	3.98	28,148,457
1985	215,347.38	209,318	50,118	182,457	3.98	45,843
1986	54,459.30	52,789	12,640	46,176	3.98	11,602
1987	6,501.17	6,282	1,504	5,517	3.99	1,383
1988	45,303.40	43,640	10,449	38,479	3.99	9,644
1989	35,320.73	33,914	8,120	30,026	3.99	7,525

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1990	105,633.74	101,079	24,202	89,882	3.99	22,527
1992	115,032.87	109,246	26,157	98,078	3.99	24,581
1993	55,192.76	52,199	12,498	47,110	3.99	11,807
1996	159,268.40	148,489	35,554	136,456	3.99	34,199
1998	146,365.72	134,912	32,303	125,772	3.99	31,522
1999	370,713.33	339,514	81,292	319,078	3.99	79,969
2001	306,837.55	276,971	66,317	265,068	3.99	66,433
2002	25,788.73	23,084	5,527	22,325	3.99	5,595
2004	27,970.46	24,563	5,881	24,327	3.99	6,097
2005	63,052.11	54,751	13,109	54,987	3.99	13,781
2006	241,127.51	206,803	49,516	210,902	3.99	52,858
2007	85,303.14	72,139	17,273	74,855	3.99	18,761
2008	319,375.39	265,875	63,660	281,265	3.99	70,492
2010	130,241.67	104,287	24,970	115,691	3.99	28,995
2011	25,322.96	19,792	4,739	22,610	3.99	5,667
2012	80,027.51	60,790	14,555	71,874	3.99	18,014
2013	55,853.89	40,990	9,815	50,508	3.99	12,659
2016	140,627.79	87,887	21,043	130,835	3.99	32,791
2018	37,339.24	18,761	4,492	35,834	4.00	8,958
2019	734,153.59	304,207	72,838	720,048	4.00	180,012
2020	300,415.12	88,055	21,084	303,365	4.00	75,841
	136,293,713.23	132,238,921	31,662,830	115,534,380		29,026,013

R M SCHAHFER - UNIT 18
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1986	58,029,152.90	56,249,538	13,475,098	49,196,387	3.98	12,360,901
1987	23,548.82	22,754	5,451	19,982	3.99	5,008
1988	175,859.52	169,403	40,582	149,346	3.99	37,430
1989	120,378.05	115,583	27,689	102,319	3.99	25,644
1990	276,314.06	264,399	63,339	235,080	3.99	58,917
1993	169,221.74	160,042	38,340	144,420	3.99	36,195
1996	647,613.66	603,784	144,642	554,781	3.99	139,043
1997	125,937.67	116,775	27,975	108,038	3.99	27,077
1998	3,373.61	3,110	745	2,898	3.99	726
2001	720,396.69	650,276	155,780	622,249	3.99	155,952

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2002	71,288.03	63,813	15,287	61,704	3.99	15,465
2004	37,998.68	33,369	7,994	33,045	3.99	8,282
2005	174,711.56	151,711	36,344	152,345	3.99	38,182
2006	363,899.69	312,098	74,766	318,246	3.99	79,761
2007	47,859.80	40,474	9,696	41,993	3.99	10,525
2008	20,968.30	17,456	4,182	18,464	3.99	4,628
2010	330,809.06	264,886	63,456	293,818	3.99	73,639
2011	353,815.72	276,533	66,246	315,875	3.99	79,167
2012	131,166.17	99,636	23,869	117,791	3.99	29,522
2015	0.38		0			
2019	564,197.82	233,783	56,005	553,329	4.00	138,332
2020	59,518.65	17,446	4,179	60,101	4.00	15,025
2021	12,382.36	1,459	350	13,023	4.00	3,256
	62,460,412.94	59,868,328	14,342,013	53,115,233		13,342,677

SUGAR CREEK
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 6-2068
NET SALVAGE PERCENT.. -20

2008	6,927,708.26	1,873,557	2,492,626	5,820,624	44.89	129,664
2011	20,456.90	4,529	6,025	18,523	45.04	411
2012	23,410.93	4,774	6,351	21,742	45.09	482
2013	57,664.01	10,703	14,240	54,957	45.14	1,217
2014	160,839.53	26,811	35,670	157,337	45.19	3,482
2015	125,593.55	18,503	24,617	126,095	45.23	2,788
2016	52,694.26	6,694	8,906	54,327	45.27	1,200
2018	109,050.68	9,150	12,173	118,687	45.36	2,617
2019	321,463.84	19,674	26,175	359,582	45.40	7,920
2021	181,219.28	2,318	3,084	214,379	45.47	4,715
	7,980,101.24	1,976,713	2,629,867	6,946,254		154,496
	483,495,711.83	403,358,017	173,075,512	345,531,457		81,420,724

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.2 16.84

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1931	8,227.81	8,007	3,789	4,850	4.00	1,212
1937	5.44	5	2	3	4.24	1
1942	173.22	167	79	103	4.37	24
1950	16,450.15	15,773	7,464	9,809	4.51	2,175
1954	253,030.72	241,885	114,461	151,222	4.56	33,163
1955	12,748.11	12,174	5,761	7,625	4.58	1,665
1956	1,416.11	1,351	639	848	4.59	185
1959	9,934.16	9,454	4,474	5,957	4.62	1,289
1961	432.51	411	194	260	4.64	56
1964	5,532.24	5,238	2,479	3,330	4.66	715
1965	3,024.96	2,861	1,354	1,822	4.67	390
1968	1,608.21	1,515	717	972	4.70	207
1974	27,151,492.33	25,350,262	11,995,822	16,513,245	4.74	3,483,807
1976	4,369.94	4,066	1,924	2,664	4.75	561
1979	536,290.81	495,887	234,655	328,450	4.77	68,857
1980	8,367.30	7,721	3,654	5,132	4.77	1,076
1981	232,201.12	213,737	101,141	142,670	4.78	29,847
1982	4,837,117.71	4,442,121	2,102,025	2,976,948	4.78	622,792
1983	145,869.90	133,594	63,217	89,946	4.79	18,778
1984	442,978.97	404,652	191,483	273,645	4.79	57,128
1985	4,427,501.71	4,031,924	1,907,919	2,740,958	4.80	571,033
1986	460,791.62	418,412	197,994	285,837	4.80	59,549
1987	852,906.79	771,805	365,221	530,332	4.81	110,256
1988	448,383.87	404,434	191,379	279,424	4.81	58,092
1989	328,588.52	295,242	139,709	205,309	4.82	42,595
1990	1,664,965.84	1,490,370	705,248	1,042,966	4.82	216,383
1992	162,535.13	144,250	68,260	102,402	4.83	21,201
1993	913.31	807	382	577	4.84	119
1994	54,168.14	47,602	22,525	34,351	4.84	7,097
1995	384,457.37	335,959	158,977	244,703	4.85	50,454
1996	509,368.05	442,588	209,434	325,402	4.85	67,093
1997	5,038.28	4,351	2,059	3,231	4.85	666
1998	2,345,031.24	2,010,872	951,551	1,510,732	4.86	310,850
1999	3,160.87	2,691	1,273	2,046	4.86	421
2000	118,087.38	99,702	47,179	76,812	4.87	15,772
2001	22,827.08	19,109	9,042	14,926	4.87	3,065
2002	69,404.69	57,526	27,221	45,653	4.88	9,355
2003	41,069,860.74	33,690,551	15,942,473	27,180,881	4.88	5,569,853
2005	211,403.69	169,180	80,056	141,917	4.89	29,022

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2008	25,137.18	19,157	9,065	17,329	4.90	3,537
2009	7,880,643.75	5,879,157	2,782,035	5,492,641	4.91	1,118,664
2011	16,118.99	11,414	5,401	11,524	4.92	2,342
2013	676,452.36	445,598	210,858	499,417	4.93	101,302
2014	318,958.84	200,452	94,855	240,052	4.93	48,692
2015	410,581.21	243,142	115,056	316,055	4.94	63,979
2016	4,375,735.86	2,403,716	1,137,446	3,457,077	4.94	699,813
2017	2,311,379.69	1,148,918	543,672	1,883,277	4.95	380,460
2018	543,388.04	234,459	110,947	459,611	4.96	92,664
2019	2,340,312.61	821,313	388,648	2,068,680	4.96	417,073
2020	1,588,420.46	384,688	182,036	1,485,806	4.97	298,955
2021	2,815,635.89	269,744	127,644	2,828,774	4.98	568,027
	110,113,430.92	87,850,014	41,570,898	74,048,204		15,262,312

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1974	17,190,658.84	16,050,231	7,569,937	10,480,254	4.74	2,211,024
1977	2,325.22	2,160	1,019	1,423	4.75	300
1978	27,932.28	25,886	12,209	17,120	4.76	3,597
1979	301,747.86	279,015	131,595	185,241	4.77	38,835
1980	2,146,855.78	1,981,012	934,325	1,319,873	4.77	276,703
1981	39,448.00	36,311	17,126	24,295	4.78	5,083
1982	857,376.05	787,363	371,352	528,893	4.78	110,647
1983	310,986.20	284,814	134,330	192,206	4.79	40,127
1984	124,510.29	113,738	53,643	77,092	4.79	16,094
1985	422,058.19	384,349	181,275	261,887	4.80	54,560
1986	2,412,119.17	2,190,275	1,033,022	1,499,703	4.80	312,438
1987	655,015.06	592,730	279,555	408,210	4.81	84,867
1988	65,758.30	59,313	27,974	41,072	4.81	8,539
1989	1,037,687.83	932,380	439,748	649,824	4.82	134,818
1990	441,205.32	394,939	186,269	276,996	4.82	57,468
1991	34,899.27	31,105	14,670	21,974	4.83	4,549
1992	13,610,933.19	12,079,730	5,697,289	8,594,191	4.83	1,779,336
1993	174,535.34	154,133	72,695	110,567	4.84	22,844
1994	172,767.57	151,824	71,606	109,800	4.84	22,686

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1995	8,272,426.07	7,228,876	3,409,430	5,276,617	4.85	1,087,962
1996	230,423.08	200,214	94,429	147,515	4.85	30,415
1997	291,389.60	251,642	118,685	187,275	4.85	38,613
1998	1,140,830.57	978,266	461,390	736,482	4.86	151,540
1999	2,764,650.52	2,353,716	1,110,108	1,792,775	4.86	368,884
2000	2,898,966.68	2,447,612	1,154,393	1,889,522	4.87	387,992
2001	5,804,145.73	4,858,723	2,291,570	3,802,783	4.87	780,859
2002	9,673,675.63	8,018,016	3,781,620	6,375,739	4.88	1,306,504
2003	8,892,884.14	7,295,037	3,440,634	5,896,894	4.88	1,208,380
2004	2,214,434.48	1,794,835	846,517	1,478,639	4.89	302,380
2005	5,827,134.00	4,663,269	2,199,386	3,919,105	4.89	801,453
2006	3,146,045.50	2,480,451	1,169,881	2,133,467	4.90	435,401
2007	4,003,003.89	3,106,467	1,465,135	2,738,019	4.90	558,779
2008	11,260,982.18	8,581,882	4,047,562	7,776,469	4.90	1,587,034
2009	5,997,277.77	4,474,119	2,110,175	4,186,966	4.91	852,743
2010	8,894,678.40	6,480,525	3,056,477	6,282,935	4.91	1,279,620
2011	204,056.17	144,494	68,149	146,110	4.92	29,697
2012	3,981,608.07	2,729,112	1,287,159	2,893,529	4.92	588,116
2013	17,971,719.95	11,838,475	5,583,503	13,286,803	4.93	2,695,092
2014	1,537,770.68	966,422	455,804	1,158,856	4.93	235,062
2015	8,881,819.62	5,259,720	2,480,696	6,845,214	4.94	1,385,671
2016	2,343,543.93	1,287,375	607,178	1,853,543	4.94	375,211
2017	5,618,879.50	2,792,976	1,317,280	4,582,543	4.95	925,766
2018	37,850,342.75	16,331,533	7,702,611	32,040,249	4.96	6,459,728
2019	10,870,366.32	3,814,863	1,799,244	9,614,641	4.96	1,938,436
2020	1,090,577.28	264,119	124,569	1,020,537	4.97	205,339
2021	6,987,674.03	669,433	315,732	7,021,326	4.98	1,409,905
	218,680,126.30	147,843,480	69,728,959	159,885,174		32,611,097

R M SCHAFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1976	2,378,648.37	2,329,104	485,239	2,083,702	3.84	542,631
1978	17,236.81	16,822	3,505	15,111	3.85	3,925
1979	55,244.86	53,828	11,214	48,450	3.85	12,584
1981	7,391,404.90	7,174,387	1,494,690	6,488,027	3.86	1,680,836

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1982	1,034,983.16	1,002,695	208,898	908,883	3.86	235,462
1983	1,874,062.66	1,811,914	377,489	1,646,499	3.86	426,554
1984	5,891.79	5,682	1,184	5,179	3.87	1,338
1985	1,143,539.20	1,100,393	229,253	1,005,770	3.87	259,889
1986	511,101.41	490,625	102,215	449,774	3.87	116,221
1987	166,876.37	159,731	33,278	146,949	3.88	37,873
1988	5,458.73	5,211	1,086	4,810	3.88	1,240
1990	54,616.59	51,804	10,793	48,193	3.89	12,389
1991	13,097.29	12,382	2,580	11,565	3.89	2,973
1993	16,714.50	15,680	3,267	14,785	3.90	3,791
1994	1,287.03	1,202	250	1,140	3.90	292
1995	9,931,630.35	9,238,550	1,924,732	8,801,429	3.90	2,256,777
1996	5,270,512.03	4,879,598	1,016,601	4,675,552	3.90	1,198,859
1997	387,616.82	356,883	74,352	344,274	3.91	88,050
1998	180,405.75	165,184	34,414	160,424	3.91	41,029
1999	1,226,489.81	1,116,274	232,561	1,092,048	3.91	279,296
2000	314,125.63	283,889	59,145	280,111	3.92	71,457
2001	5,496,016.66	4,931,497	1,027,413	4,908,285	3.92	1,252,114
2002	88,357.27	78,659	16,388	79,038	3.92	20,163
2003	7,641,963.20	6,744,283	1,405,084	6,848,237	3.92	1,746,999
2004	2,092,031.13	1,827,511	380,738	1,878,655	3.93	478,029
2005	401,780.56	347,225	72,340	361,583	3.93	92,006
2007	134,724.62	113,422	23,630	121,873	3.94	30,932
2010	237,781.18	189,670	39,515	217,288	3.95	55,010
2011	30,697.00	23,911	4,982	28,171	3.95	7,132
2013	93,994.08	68,777	14,329	87,185	3.96	22,016
2014	2,342,975.88	1,646,009	342,925	2,187,489	3.96	552,396
2015	457,126.18	304,986	63,540	430,156	3.96	108,625
2016	1,152,085.51	718,755	149,743	1,094,509	3.97	275,695
2018	1,411,813.53	712,230	148,384	1,376,375	3.97	346,694
2019	389,116.14	161,332	33,611	386,634	3.98	97,144
2020	727,457.72	215,049	44,803	740,852	3.98	186,144
2021	50,762.33	6,105	1,272	53,551	3.99	13,421
	54,729,627.05	48,361,259	10,075,439	49,032,558		12,557,986

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
1976	497,084.09	536,851	536,851			
1980	727,830.49	786,057	786,057			
1981	186,236.37	201,135	201,135			
1982	232,447.80	251,044	251,044			
1983	3,395,081.36	3,666,688	3,666,688			
1985	13,482.48	14,561	14,561			
1986	2,045,821.41	2,209,487	2,209,487			
1987	887,252.20	958,232	958,232			
1988	11,527.53	12,450	12,450			
1989	115,065.42	124,271	124,271			
1990	233,366.62	252,036	252,036			
1991	17,322.58	18,708	18,708			
1992	34,600.93	37,369	37,369			
1993	87,941.11	94,976	94,976			
1994	13,312.09	14,377	14,377			
1995	1,170,019.89	1,263,621	1,263,621			
1996	966,633.46	1,043,964	1,043,964			
1997	683,405.55	738,078	738,078			
1998	342,352.74	369,741	369,741			
1999	406,051.18	438,535	438,535			
2000	1,669,337.30	1,802,884	1,802,884			
2001	1,777,669.79	1,919,883	1,919,883			
2002	1,244,608.57	1,344,177	1,344,177			
2003	184,105.07	198,833	198,833			
2004	9,080,757.10	9,807,218	9,807,218			
2005	324,394.41	350,346	350,346			
2006	1,103,256.60	1,191,517	1,191,517			
2007	3,496,614.06	3,776,343	3,776,343			
2008	1,362,010.93	1,470,972	1,470,972			
2010	71,150.22	76,842	76,842			
2011	813,314.45	878,380	878,380			
2012	1,111,679.25	1,200,614	1,200,614			
2013	1,453,671.06	1,569,965	1,569,965			
2014	643,504.63	694,985	694,985			
2015	2,984,634.94	3,223,406	3,223,406			
2016	49,905.15	53,898	53,898			
2018	1,016,115.57	1,097,405	1,097,405			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
2019	6,675,988.43	7,210,068	7,210,068			
2020	2,584,502.08	2,791,262	2,791,262			
2021	9,321.27	10,067	487,166-	497,233		
	49,723,376.18	53,701,246	53,204,013	497,233		

R M SCHAHFER - UNIT 15
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1979	326,209.11	352,306	352,306			
1981	197,856.87	213,685	213,685			
1983	4,240,052.19	4,579,256	4,579,256			
1985	14,762.14	15,943	15,943			
1986	34,814.99	37,600	37,600			
1987	7,625.62	8,236	8,236			
1988	261,553.76	282,478	282,478			
1991	194,558.58	210,123	210,123			
1992	69,713.94	75,291	75,291			
1994	35,553.75	38,398	38,398			
1996	2,631,770.24	2,842,312	2,842,312			
1997	1,168,508.21	1,261,989	1,261,989			
1998	610,281.42	659,104	659,104			
1999	147,821.81	159,648	159,648			
2000	486,517.55	525,439	525,439			
2001	1,205,144.05	1,301,556	1,301,556			
2002	39,738.84	42,918	42,918			
2003	173,339.01	187,206	187,206			
2004	521,022.40	562,704	562,704			
2005	1,442,819.58	1,558,245	1,558,245			
2006	745,366.58	804,996	804,996			
2009	5,145,744.41	5,557,404	5,557,404			
2010	185,819.78	200,685	200,685			
2011	931,030.15	1,005,513	1,005,513			
2012	4,918,614.26	5,312,103	5,312,103			
2013	398,891.72	430,803	430,803			
2014	65,825.14	71,091	71,091			
2015	712,019.08	768,981	768,981			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
2016	50,595.45	54,643	54,643			
2017	3,338,679.40	3,605,774	3,605,774			
2018	822,004.92	887,765	887,765			
2019	818,547.78	884,032	884,032			
2020	1,661,123.30	1,794,013	1,457,974	336,039		
	33,603,926.03	36,292,240	35,956,201	336,039		

R M SCHAHFER - UNIT 17
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1983	141,524,027.90	136,830,751	28,562,896	124,283,054	3.86	32,197,682
1984	26,098.44	25,171	5,254	22,932	3.87	5,926
1985	4,552,429.99	4,380,663	914,447	4,002,178	3.87	1,034,155
1987	2,836,183.68	2,714,745	566,693	2,496,386	3.88	643,398
1988	50,127.33	47,851	9,989	44,149	3.88	11,379
1991	28,129.04	26,593	5,551	24,828	3.89	6,383
1994	49,669.53	46,407	9,687	43,956	3.90	11,271
1995	56,107.63	52,192	10,895	49,701	3.90	12,744
1996	3,183,034.54	2,946,949	615,164	2,822,513	3.90	723,721
1997	855,502.45	787,670	164,423	759,520	3.91	194,251
1998	221,208.91	202,544	42,280	196,625	3.91	50,288
1999	9,542,891.68	8,685,345	1,813,033	8,493,290	3.91	2,172,197
2000	519,544.65	469,535	98,014	463,095	3.92	118,136
2001	1,270,624.21	1,140,113	237,994	1,134,280	3.92	289,357
2003	617,960.04	545,370	113,844	553,553	3.92	141,212
2004	665,467.94	581,325	121,349	597,356	3.93	151,999
2005	88,403.63	76,400	15,948	79,528	3.93	20,236
2006	1,395,416.02	1,191,669	248,756	1,258,293	3.93	320,176
2007	778,763.85	655,627	136,860	704,205	3.94	178,732
2008	7,047,997.25	5,843,531	1,219,815	6,392,022	3.94	1,622,341
2010	6,623,304.44	5,283,187	1,102,845	6,050,324	3.95	1,531,728
2011	798,101.34	621,672	129,772	732,178	3.95	185,362
2012	4,294,848.11	3,253,585	679,173	3,959,263	3.95	1,002,345
2015	2,447,137.05	1,632,683	340,816	2,302,092	3.96	581,336

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2018	191,001.70	96,356	20,114	186,168	3.97	46,894
2020	55,027.73	16,267	3,396	56,034	3.98	14,079
2021	75,012.85	9,022	1,883	79,131	3.99	19,832
	189,794,021.93	178,163,223	37,190,891	167,786,653		43,287,160

R M SCHAHFER - UNIT 18
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1986	141,769,176.99	136,089,393	28,390,766	124,719,945	3.87	32,227,376
1987	1,722,222.63	1,648,481	343,904	1,516,097	3.88	390,747
1990	6,575.40	6,237	1,301	5,800	3.89	1,491
1992	12,678.76	11,944	2,492	11,201	3.89	2,879
1994	70,835.80	66,182	13,807	62,696	3.90	16,076
1995	39,802.81	37,025	7,724	35,263	3.90	9,042
1996	5,305,527.07	4,912,016	1,024,737	4,705,232	3.90	1,206,470
1997	4,038,939.85	3,718,696	775,789	3,586,266	3.91	917,204
1999	2,561,931.22	2,331,710	486,438	2,280,448	3.91	583,235
2000	505,621.36	456,952	95,329	450,742	3.92	114,985
2001	1,177,902.52	1,056,915	220,492	1,051,643	3.92	268,276
2003	1,263,245.25	1,114,855	232,579	1,131,725	3.92	288,705
2004	2,282,495.49	1,993,892	415,963	2,049,132	3.93	521,408
2005	58,832.48	50,844	10,607	52,932	3.93	13,469
2006	501,284.22	428,091	89,308	452,079	3.93	115,033
2007	1,294,034.08	1,089,423	227,274	1,170,283	3.94	297,026
2008	732,153.51	607,032	126,638	664,088	3.94	168,550
2009	3,167,798.70	2,580,833	538,410	2,882,813	3.94	731,678
2010	5,315,202.02	4,239,758	884,492	4,855,926	3.95	1,229,348
2011	7,448,393.14	5,801,845	1,210,372	6,833,892	3.95	1,730,099
2012	104,564.05	79,213	16,525	96,404	3.95	24,406
2013	116,122.52	84,969	17,726	107,686	3.96	27,193
2014	1,422,977.44	999,683	208,552	1,328,263	3.96	335,420
2015	71,367.68	47,615	9,933	67,144	3.96	16,956
2016	10,008,094.87	6,243,778	1,302,568	9,506,175	3.97	2,394,503

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2018	290,495.09	146,549	30,573	283,162	3.97	71,325
2020	659,958.96	195,095	40,700	672,055	3.98	168,858
2021	750,417.52	90,252	18,828	791,623	3.99	198,402
	192,698,651.43	176,129,278	36,743,827	171,370,717		44,070,160
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -20						
2008	74,649,112.81	21,887,717	40,713,435	48,865,500	35.07	1,393,370
2010	606,306.46	157,635	293,218	434,350	35.65	12,184
2012	178,506.54	39,995	74,395	139,813	36.24	3,858
2013	439,452.07	90,102	167,599	359,743	36.54	9,845
2014	462,648.86	85,520	159,076	396,103	36.85	10,749
2015	400,728.70	65,808	122,410	358,465	37.15	9,649
2016	222,061.09	31,593	58,766	207,707	37.47	5,543
2017	310,893.21	37,154	69,110	303,962	37.79	8,043
2018	2,593,066.00	247,223	459,861	2,651,819	38.12	69,565
2019	636,386.75	44,506	82,786	680,878	38.46	17,704
2020	9,314,654.48	402,617	748,910	10,428,676	38.81	268,711
2021	507,856.68	7,533	14,012	595,416	39.17	15,201
	90,321,673.65	23,097,403	42,963,577	65,422,431		1,824,422
	939,664,833.49	751,438,143	327,433,805	688,379,009		149,613,137
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 15.92

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1931	500.00	487	503	22	4.00	6
1968	291,538.13	274,662	283,528	22,587	4.70	4,806
1978	81,387.87	75,425	77,860	7,598	4.76	1,596
1998	586,937.57	503,301	519,547	96,737	4.86	19,905
2000	454,715.90	383,919	396,312	81,140	4.87	16,661
2001	191,615.16	160,403	165,581	35,615	4.87	7,313
2002	248,315.73	205,816	212,460	48,272	4.88	9,892
2003	221,610.55	181,792	187,660	45,031	4.88	9,228
2004	45,940.22	37,235	38,437	9,800	4.89	2,004
2006	149,587.51	117,940	121,747	35,320	4.90	7,208
2008	18,017.09	13,731	14,174	4,744	4.90	968
2010	310,648.44	226,334	233,640	92,541	4.91	18,847
2014	1,145,247.00	719,738	742,970	459,539	4.93	93,213
2016	3,353,672.11	1,842,268	1,901,735	1,619,621	4.94	327,859
2020	856,110.60	207,335	214,028	684,889	4.97	137,805
	7,955,843.88	4,950,386	5,110,180	3,243,456		657,311

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

2008	58,111.45	44,286	45,639	15,378	4.90	3,138
2010	369,312.38	269,075	277,298	110,480	4.91	22,501
2014	244,437.92	153,619	158,313	98,346	4.93	19,948
2018	94,687.68	40,856	42,105	57,318	4.96	11,556
	766,549.43	507,836	523,355	281,522		57,143

R M SCHAHFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1986	7,943.33	7,625	2,806	5,773	3.87	1,492
1991	657,896.78	621,968	228,883	481,645	3.89	123,816
1999	88,413.04	80,468	29,612	65,874	3.91	16,848
2000	406,565.91	367,432	135,214	303,877	3.92	77,520

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2001	194,019.55	174,091	64,065	145,476	3.92	37,111
2002	769,918.09	685,407	252,229	579,283	3.92	147,776
2003	616,753.02	544,305	200,303	465,790	3.92	118,824
2004	849,434.00	742,030	273,066	644,323	3.93	163,950
2005	478,470.94	413,502	152,168	364,581	3.93	92,769
2006	184,281.47	157,374	57,913	141,111	3.93	35,906
2007	838,945.71	706,293	259,915	646,147	3.94	163,997
2008	43,473.93	36,044	13,264	33,688	3.94	8,550
2010	1,798,637.07	1,434,712	527,971	1,414,557	3.95	358,116
2011	629,715.47	490,510	180,507	499,586	3.95	126,477
2012	506,478.47	383,685	141,195	405,801	3.95	102,734
2013	1,368,636.63	1,001,461	368,536	1,109,592	3.96	280,200
2014	2,483,946.11	1,745,045	642,173	2,040,488	3.96	515,275
2018	1,030,835.89	520,035	191,372	921,931	3.97	232,224
2019	1,123,986.78	466,018	171,494	1,042,412	3.98	261,913
2020	948,831.89	280,491	103,220	921,518	3.98	231,537
2021	916,079.77	110,176	40,545	948,822	3.99	237,800
	15,943,263.85	10,968,672	4,036,451	13,182,274		3,334,835
	24,665,657.16	16,426,894	9,669,986	16,707,252		4,049,289
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.1 16.42

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
2002	1,164,024.00	744,975	185,256	978,768	9.00	108,752
	1,164,024.00	744,975	185,256	978,768		108,752
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.0 9.34

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2015	204,287,174.10	120,976,719	56,833,441	157,668,092	4.94	31,916,618
2017	40,363.03	20,063	9,425	32,956	4.95	6,658
2019	1,903,104.88	667,878	313,761	1,684,499	4.96	339,617
2021	840,678.26	80,539	37,836	844,876	4.98	169,654
	207,071,320.27	121,745,199	57,194,464	160,230,422		32,432,547

R M SCHAHFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1985	12,101.45	11,645	2,578	10,492	3.87	2,711
1989	504,846.22	480,498	106,369	438,865	3.88	113,110
1992	160,669.17	151,355	33,506	140,017	3.89	35,994
1995	10,636.90	9,895	2,190	9,297	3.90	2,384
1997	36,455.31	33,565	7,430	31,941	3.91	8,169
1998	35,698.97	32,687	7,236	31,319	3.91	8,010
1999	1,219,330.46	1,109,758	245,669	1,071,208	3.91	273,966
2001	182,591.88	163,837	36,269	160,930	3.92	41,054
2003	134,027.03	118,283	26,185	118,565	3.92	30,246
2004	326,232.10	284,983	63,087	289,243	3.93	73,599
2011	60,441.63	47,080	10,422	54,855	3.95	13,887
2016	1,873,875.82	1,169,060	258,797	1,764,989	3.97	444,582
2017	376,239.81	214,750	47,540	358,799	3.97	90,378
	4,933,146.75	3,827,396	847,278	4,480,520		1,138,090

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

2013	5,564,777.52	6,009,960	6,009,960			
2018	488,994.28	528,114	528,114			
2020	381,737.81	412,277	347,921	64,355		
	6,435,509.61	6,950,351	6,885,995	64,355		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
2013	7,917,353.00	8,550,741	8,550,741			
2014	13,852,810.44	14,961,035	14,961,035			
2019	568,255.73	613,716	613,716			
2020	647,377.82	699,168	699,168			
2021	164,837.51	178,025	53,482-	231,506		
	23,150,634.50	25,002,685	24,771,179	231,506		

R M SCHAHFER - UNIT 17
 INTERIM SURVIVOR CURVE.. IOWA 55-S0
 PROBABLE RETIREMENT YEAR.. 12-2025
 NET SALVAGE PERCENT.. -8

1983	29,858,102.65	28,867,936	6,404,654	25,842,097	3.86	6,694,844
1985	4,843.77	4,661	1,034	4,197	3.87	1,084
1986	53,092.83	50,966	11,307	46,033	3.87	11,895
1987	292,170.02	279,660	62,046	253,498	3.88	65,335
1988	219,448.47	209,481	46,476	190,529	3.88	49,105
1989	282,280.50	268,667	59,607	245,256	3.88	63,210
1990	111,946.55	106,182	23,558	97,345	3.89	25,024
1991	269,952.24	255,210	56,621	234,927	3.89	60,393
1992	2,795,883.97	2,633,807	584,338	2,435,217	3.89	626,020
1993	1,054,433.74	989,152	219,454	919,335	3.90	235,727
1994	135,763.43	126,845	28,142	118,483	3.90	30,380
1995	606,087.85	563,792	125,083	529,492	3.90	135,767
1996	416,364.19	385,482	85,523	364,150	3.90	93,372
1997	17,709,666.76	16,305,481	3,617,542	15,508,898	3.91	3,966,470
1998	77,747.85	71,188	15,794	68,174	3.91	17,436
1999	394,845.01	359,363	79,728	346,704	3.91	88,671
2000	499,068.91	451,031	100,066	438,928	3.92	111,971
2001	432,772.49	388,321	86,153	381,241	3.92	97,255
2002	564,176.04	502,248	111,429	497,881	3.92	127,010
2003	309,458.66	273,107	60,592	273,624	3.92	69,802
2004	638,979.63	558,186	123,839	566,259	3.93	144,086
2005	80,252.92	69,356	15,387	71,286	3.93	18,139
2006	124,939.08	106,697	23,672	111,262	3.93	28,311
2007	131,974.88	111,107	24,650	117,883	3.94	29,920
2008	365,688.12	303,194	67,267	327,676	3.94	83,166
2009	197,926.47	161,252	35,775	177,985	3.94	45,174

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2010	12,347,412.62	9,849,116	2,185,130	11,150,076	3.95	2,822,804
2012	3,193,543.94	2,419,286	536,744	2,912,284	3.95	737,287
2014	131,853.32	92,631	20,551	121,850	3.96	30,770
2015	59,543.68	39,726	8,814	55,494	3.96	14,014
2021	180,664.99	21,728	4,821	190,298	3.99	47,694
	73,540,885.58	66,824,859	14,825,795	64,598,361		16,572,136

R M SCHAHFER - UNIT 18
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1986	27,870,141.03	26,753,563	5,934,035	24,165,718	3.87	6,244,372
1987	147,115.19	140,816	31,233	127,651	3.88	32,900
1988	598,139.16	570,971	126,643	519,347	3.88	133,852
1989	42,322.95	40,282	8,935	36,774	3.88	9,478
1990	63,971.25	60,677	13,458	55,631	3.89	14,301
1991	396,145.03	374,511	83,068	344,769	3.89	88,630
1992	1,040,690.30	980,361	217,448	906,498	3.89	233,033
1993	1,184,296.84	1,110,975	246,418	1,032,622	3.90	264,775
1994	34,712.39	32,432	7,194	30,296	3.90	7,768
1995	598,770.74	556,985	123,541	523,131	3.90	134,136
1996	401,446.85	371,672	82,438	351,124	3.90	90,032
1997	10,896,690.28	10,032,700	2,225,288	9,543,137	3.91	2,440,700
1998	110,621.64	101,288	22,466	97,005	3.91	24,809
1999	1,450,916.04	1,320,533	292,899	1,274,090	3.91	325,854
2000	377,444.14	341,113	75,660	331,980	3.92	84,689
2001	533,874.73	479,038	106,252	470,332	3.92	119,983
2002	95,594.52	85,101	18,876	84,366	3.92	21,522
2003	215,335.81	190,041	42,152	190,411	3.92	48,574
2004	565,847.87	494,301	109,638	501,478	3.93	127,603
2005	18,380.03	15,884	3,523	16,327	3.93	4,154
2006	795,898.06	679,688	150,757	708,813	3.93	180,360
2007	651,164.06	548,203	121,593	581,664	3.94	147,630
2008	54,213.52	44,949	9,970	48,581	3.94	12,330
2009	13,740,364.17	11,194,396	2,482,957	12,356,637	3.94	3,136,202
2010	400,539.71	319,497	70,866	361,717	3.95	91,574
2011	1,686,396.68	1,313,600	291,361	1,529,947	3.95	387,328

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2012	419,531.81	317,819	70,493	382,601	3.95	96,861
2015	389,682.15	259,988	57,666	363,190	3.96	91,715
2016	202,057.63	126,058	27,960	190,262	3.97	47,925
2017	73,234.26	41,801	9,272	69,821	3.97	17,587
2021	106,341.17	12,790	2,837	112,012	3.99	28,073
	65,161,880.01	58,912,033	13,066,897	57,307,933		14,688,750
	380,293,376.72	283,262,523	117,591,608	286,913,097		64,831,523
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.4 17.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.50 BOILER PLANT - COAL PILE BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION INTERIM SURVIVOR CURVE.. IOWA 55-S0 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -5						
1982	664,033.03	609,808	453,824	243,411	4.78	50,923
	664,033.03	609,808	453,824	243,411		50,923
R M SCHAHFER - UNIT 17 INTERIM SURVIVOR CURVE.. IOWA 55-S0 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. -8						
1983	1,200,088.24	1,160,290	270,694	1,025,401	3.86	265,648
	1,200,088.24	1,160,290	270,694	1,025,401		265,648
R M SCHAHFER - UNIT 18 INTERIM SURVIVOR CURVE.. IOWA 55-S0 PROBABLE RETIREMENT YEAR.. 12-2025 NET SALVAGE PERCENT.. -8						
1983	1,200,088.24	1,160,290	270,693	1,025,402	3.86	265,648
	1,200,088.24	1,160,290	270,693	1,025,402		265,648
	3,064,209.51	2,930,388	995,211	2,294,214		582,219
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.9	19.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1950	84.10	82	48	41	4.34	9
1981	142,013.49	131,757	76,786	72,329	4.84	14,944
1987	99,988.12	91,091	53,086	51,901	4.88	10,635
1989	955,508.25	863,988	503,516	499,768	4.89	102,202
1990	262,033.11	236,002	137,538	137,597	4.89	28,138
	1,459,627.07	1,322,920	770,973	761,635		155,928

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1974	22,688,447.37	21,380,073	12,437,510	11,385,360	4.77	2,386,868
1978	169,973.19	158,860	92,414	86,058	4.81	17,891
1980	13,217.95	12,295	7,152	6,726	4.83	1,393
1982	273,266.29	252,908	147,125	139,804	4.84	28,885
1983	328,243.09	302,917	176,217	168,438	4.85	34,729
1985	53,100.25	48,713	28,338	27,417	4.86	5,641
1986	530,455.08	484,988	282,134	274,844	4.87	56,436
1987	4,152,813.20	3,783,304	2,200,876	2,159,578	4.88	442,536
1989	90,827.45	82,128	47,777	47,592	4.89	9,733
1990	81,079.64	73,025	42,481	42,653	4.89	8,722
1992	1,407,952.23	1,256,686	731,057	747,293	4.90	152,509
1995	355,367.69	312,084	181,550	191,586	4.92	38,940
1996	496,906.65	433,811	252,363	269,389	4.92	54,754
1997	108,260.29	93,911	54,631	59,042	4.92	12,000
1998	28,218.30	24,298	14,135	15,494	4.93	3,143
1999	2,247,261.16	1,920,475	1,117,205	1,242,419	4.93	252,012
2000	153,572.58	130,173	75,726	85,525	4.93	17,348
2001	1,322,903.43	1,110,906	646,252	742,797	4.94	150,364
2002	33,732.47	28,052	16,319	19,100	4.94	3,866
2003	1,228.83	1,011	588	702	4.94	142
2004	133,267.03	108,288	62,995	76,936	4.95	15,543
2005	9,549.22	7,658	4,455	5,572	4.95	1,126
2006	594,391.00	469,718	273,251	350,860	4.95	70,881
2007	107,957.41	83,932	48,826	64,529	4.95	13,036
2008	34,249,958.13	26,118,453	15,193,986	20,768,470	4.96	4,187,192
2010	545,302.58	397,373	231,165	341,402	4.96	68,831

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2011	15,514.16	10,992	6,394	9,895	4.96	1,995
2013	47,257.92	31,106	18,095	31,525	4.97	6,343
2014	172,863.80	108,463	63,097	118,410	4.97	23,825
2015	16,106.75	9,519	5,538	11,375	4.97	2,289
2017	3,693,222.84	1,831,912	1,065,685	2,812,199	4.97	565,835
2019	16,258,350.84	5,659,808	3,292,501	13,778,767	4.98	2,766,821
2021	3,300,188.18	310,412	180,577	3,284,620	4.98	659,562
	93,680,757.00	67,038,252	38,998,414	59,366,381		12,061,191

R M SCHAHFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1976	124,624.44	122,883	36,283	98,312	3.87	25,404
1981	13,950.96	13,628	4,024	11,043	3.90	2,832
1982	940,241.37	916,575	270,629	744,831	3.90	190,982
1983	209,286.08	203,523	60,093	165,936	3.91	42,439
1985	110,963.76	107,405	31,713	88,128	3.91	22,539
1986	24,102.13	23,263	6,869	19,162	3.92	4,888
1987	14,775.90	14,223	4,200	11,758	3.92	2,999
1988	25,041.10	24,027	7,094	19,950	3.93	5,076
1989	99,765.48	95,430	28,177	79,570	3.93	20,247
1990	57,839.04	55,147	16,283	46,183	3.93	11,751
1991	26,000.00	24,695	7,291	20,789	3.94	5,276
1996	32,406.91	30,114	8,892	26,108	3.95	6,610
1997	100,686.42	93,065	27,479	81,263	3.95	20,573
1998	109,565.00	100,686	29,729	88,602	3.95	22,431
1999	198,679.69	181,356	53,547	161,027	3.96	40,663
2004	231,120.09	202,309	59,734	189,876	3.97	47,828
2005	101,773.53	88,108	26,015	83,901	3.97	21,134
2007	62,839.62	52,998	15,648	52,219	3.97	13,153
2012	30,727.98	23,270	6,871	26,315	3.98	6,612
2019	155,551.74	64,494	19,043	148,953	3.98	37,425
	2,669,941.24	2,437,199	719,611	2,163,926		550,862

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
1976	341,594.42	368,922	368,922			
1983	68,277.37	73,740	73,740			
1986	1,407,311.70	1,519,897	1,519,897			
1987	86,959.99	93,917	93,917			
1996	47,671.66	51,485	51,485			
1997	121,710.98	131,448	131,448			
1999	18,826.05	20,332	20,332			
2003	59,798.57	64,582	64,582			
2004	963,494.78	1,040,574	1,040,574			
2006	152,182.83	164,357	164,357			
2007	490,359.55	529,588	529,588			
2008	124,707.59	134,684	134,684			
2010	194,724.94	210,303	210,303			
2011	297,512.19	321,313	321,313			
2012	1,114,013.86	1,203,135	1,203,135			
2013	171,857.70	185,606	185,606			
2015	305,533.61	329,976	329,976			
2017	77,590.81	83,798	83,798			
2018	2,229,919.45	2,408,313	2,325,572		82,741	
	8,274,048.05	8,935,970	8,853,231		82,741	

R M SCHAHFER - UNIT 15
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1979	444,507.01	480,068	480,068			
1981	35,244.67	38,064	38,064			
1985	17,011.38	18,372	18,372			
1986	274,322.90	296,269	296,269			
1991	76,098.42	82,186	82,186			
1996	1,170,677.93	1,264,332	1,264,332			
1997	1,043,374.52	1,126,844	1,126,844			
1999	136,317.00	147,222	147,222			
2001	336,611.01	363,540	363,540			
2002	184,221.61	198,959	198,959			
2003	13,739.23	14,838	14,838			
2006	1,171,256.27	1,264,957	1,264,957			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
2010	232,020.86	250,583	250,583			
2011	183,609.56	198,298	198,298			
2012	18,273.67	19,736	19,736			
2013	417,408.79	450,801	450,801			
2014	133,476.49	144,155	144,155			
2017	2,887,041.21	3,118,005	3,118,005			
2018	3,830,009.74	4,136,411	4,136,411			
2020	1,524,966.55	1,646,964	1,505,662	141,302		
	14,130,188.82	15,260,604	15,119,302	141,302		
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1983	77,548,151.71	75,412,817	22,306,264	61,445,740	3.91	15,715,023
1986	14,638.32	14,129	4,179	11,630	3.92	2,967
1989	30,543.31	29,216	8,642	24,345	3.93	6,195
1990	15,286.19	14,575	4,311	12,198	3.93	3,104
1992	89,128.75	84,340	24,947	71,312	3.94	18,099
1993	52,552.93	49,532	14,651	42,106	3.94	10,687
1996	190,080.19	176,633	52,246	153,041	3.95	38,745
1998	667,687.51	613,579	181,490	539,613	3.95	136,611
1999	510,023.40	465,552	137,705	413,120	3.96	104,323
2000	182,037.38	165,042	48,818	147,783	3.96	37,319
2001	3,443,194.23	3,098,602	916,532	2,802,118	3.96	707,606
2002	23,634.15	21,096	6,240	19,285	3.96	4,870
2003	70,681.29	62,527	18,495	57,841	3.96	14,606
2006	318,136.03	272,059	80,472	263,115	3.97	66,276
2007	306,450.87	258,455	76,448	254,519	3.97	64,111
2008	325,227.45	270,031	79,872	271,374	3.97	68,356
2010	628,818.51	502,328	148,583	530,541	3.97	133,638
2012	829,243.39	627,983	185,750	709,833	3.98	178,350
2013	209,264.08	153,171	45,306	180,699	3.98	45,402
2018	46,855.54	23,570	6,972	43,632	3.98	10,963
	85,501,635.23	82,315,237	24,347,922	67,993,844		17,367,251

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1986	86,831,072.06	83,807,128	24,791,338	68,986,220	3.92	17,598,526
1987	8,567.25	8,246	2,439	6,813	3.92	1,738
1990	97,978.72	93,418	27,634	78,183	3.93	19,894
1993	52,552.91	49,532	14,652	42,105	3.94	10,687
1997	472,853.85	437,062	129,289	381,393	3.95	96,555
1999	276,095.27	252,021	74,551	223,632	3.96	56,473
2000	48,463.66	43,939	12,998	39,343	3.96	9,935
2001	259,472.95	233,505	69,074	211,157	3.96	53,322
2004	1,219,602.70	1,067,567	315,801	1,001,369	3.97	252,234
2007	1,012,619.31	854,026	252,633	840,996	3.97	211,838
2008	7,216.35	5,992	1,773	6,021	3.97	1,517
2009	9,159.33	7,469	2,209	7,683	3.97	1,935
2010	144,056.94	115,079	34,042	121,539	3.97	30,614
2011	694,184.07	540,765	159,966	589,753	3.98	148,179
2012	15,185.44	11,500	3,402	12,998	3.98	3,266
2014	204,411.56	143,488	42,446	178,319	3.98	44,804
2016	104,899.08	65,424	19,353	93,938	3.98	23,603
2017	165,344.56	94,265	27,885	150,687	3.98	37,861
2021	1,847,452.78	218,240	64,558	1,930,691	3.99	483,882
	93,471,188.79	88,048,666	26,046,045	74,902,839		19,086,863

SUGAR CREEK

INTERIM SURVIVOR CURVE.. IOWA 60-R2

PROBABLE RETIREMENT YEAR.. 6-2068

NET SALVAGE PERCENT.. -20

2008	52,032,871.52	14,817,505	17,991,399	44,448,046	38.92	1,142,036
2010	8,736.80	2,182	2,649	7,835	39.53	198
2011	224,215.49	51,915	63,035	206,023	39.82	5,174
2014	457,822.14	79,458	96,478	452,909	40.63	11,147

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -20						
2018	1,804,389.67	156,484	190,003	1,975,265	41.59	47,494
2019	413,059.94	26,057	31,638	464,034	41.81	11,099
2020	411,759.16	15,930	19,342	474,769	42.02	11,299
	55,352,854.72	15,149,531	18,394,545	48,028,881		1,228,447
	354,540,240.92	280,508,379	133,250,043	253,441,549		50,450,542
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.0 14.23

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1935	434.08	426	355	101	4.16	24
1936	214,067.74	210,008	175,002	49,769	4.19	11,878
1939	11,770.23	11,525	9,604	2,755	4.27	645
1941	418.57	409	341	99	4.32	23
1942	285.52	279	232	67	4.35	15
1947	22,449.56	21,860	18,216	5,356	4.46	1,201
1950	251,603.29	244,420	203,678	60,506	4.52	13,386
1952	19,487.07	18,901	15,750	4,711	4.55	1,035
1953	528.97	513	427	128	4.57	28
1954	956,766.51	926,286	771,883	232,722	4.59	50,702
1955	144.38	140	117	35	4.60	8
1958	804.26	776	647	198	4.65	43
1959	997.68	961	801	247	4.66	53
1965	4,772.14	4,565	3,804	1,207	4.74	255
1968	726.53	692	577	186	4.77	39
1969	9,861.30	9,380	7,816	2,538	4.78	531
1970	26,224.89	24,906	20,754	6,782	4.79	1,416
1974	1,057,203.34	997,159	830,942	279,121	4.82	57,909
1975	86,896.70	81,799	68,164	23,078	4.83	4,778
1981	409,199.07	379,982	316,643	113,016	4.87	23,207
1983	1,235.00	1,141	951	346	4.88	71
1984	941,001.00	866,353	721,940	266,111	4.89	54,419
1985	1,062,884.74	975,666	813,032	302,997	4.89	61,963
1986	555,660.37	508,308	423,578	159,865	4.90	32,626
1988	14,974.47	13,605	11,337	4,386	4.90	895
1989	17,363.38	15,711	13,092	5,139	4.91	1,047
1993	84,877.26	75,431	62,857	26,264	4.92	5,338
1994	1,202,394.37	1,062,633	885,503	377,012	4.93	76,473
1995	1,224,490.64	1,076,105	896,729	388,986	4.93	78,902
1999	20,641.56	17,650	14,708	6,966	4.94	1,410
2002	43,342.87	36,057	30,047	15,463	4.95	3,124
2003	5,725,994.48	4,712,677	3,927,120	2,085,174	4.95	421,247
2007	35,073.80	27,269	22,724	14,104	4.96	2,844
2010	83,104.28	60,555	50,461	36,798	4.97	7,404
2012	4,307,533.30	2,950,973	2,459,075	2,063,835	4.97	415,259
2013	401.20	264	220	201	4.97	40
2014	13,929.72	8,745	7,287	7,339	4.97	1,477
2015	1,312,390.80	776,192	646,808	731,202	4.97	147,123
2016	28,987.03	15,891	13,242	17,194	4.97	3,460

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2017	114,492.80	56,663	47,218	73,000	4.98	14,659
2018	13,921.76	5,993	4,994	9,624	4.98	1,933
2019	121,885.03	42,430	35,357	92,622	4.98	18,599
2020	832,615.62	201,330	167,770	706,476	4.98	141,863
	20,833,837.31	16,442,629	13,701,804	8,173,725		1,659,352
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1974	8,386,622.61	7,910,300	6,589,494	2,216,459	4.82	459,846
1979	81,180.92	75,756	63,107	22,133	4.86	4,554
1980	845,684.86	787,371	655,901	232,068	4.86	47,751
1982	4,962.71	4,595	3,828	1,383	4.88	283
1983	31,339.45	28,944	24,111	8,795	4.88	1,802
1985	20,548.47	18,862	15,713	5,863	4.89	1,199
1986	2,673,797.07	2,445,939	2,037,534	769,953	4.90	157,133
1987	38,039.18	34,681	28,890	11,051	4.90	2,255
1992	4,442,104.25	3,966,910	3,304,544	1,359,666	4.92	276,355
1993	143,413.30	127,453	106,172	44,412	4.92	9,027
1994	267,747.59	236,626	197,116	84,019	4.93	17,042
1996	146,137.55	127,661	106,345	47,099	4.93	9,554
1999	30,498.00	26,078	21,724	10,299	4.94	2,085
2000	51,562.41	43,730	36,428	17,712	4.94	3,585
2001	269,999.00	226,822	188,949	94,550	4.95	19,101
2002	74,065.58	61,615	51,327	26,442	4.95	5,342
2004	66,921.62	54,429	45,341	24,927	4.95	5,036
2005	17,467.32	14,011	11,672	6,669	4.96	1,345
2006	72,925.04	57,638	48,014	28,557	4.96	5,757
2007	3,864,002.53	3,004,156	2,502,543	1,554,659	4.96	313,439
2013	156,560.16	103,098	85,883	78,505	4.97	15,796
2014	21,853.62	13,720	11,429	11,517	4.97	2,317
2015	11,072,293.16	6,548,525	5,455,099	6,170,809	4.97	1,241,611

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2016	130,452.19	71,517	59,576	77,399	4.97	15,573
2017	101,187.95	50,079	41,717	64,530	4.98	12,958
2019	31,192.43	10,859	9,046	23,706	4.98	4,760
	33,042,558.97	26,051,375	21,701,502	12,993,185		2,635,506

R M SCHAHFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 65-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1972	26,134.17	25,948	7,767	20,458	3.88	5,273
1976	1,363,690.40	1,345,714	402,801	1,069,985	3.90	274,355
1979	5,134,560.73	5,039,925	1,508,556	4,036,769	3.91	1,032,422
1981	3,207,945.26	3,135,896	938,640	2,525,941	3.92	644,373
1982	25,222.46	24,605	7,365	19,875	3.92	5,070
1983	10,499,461.99	10,216,930	3,058,144	8,281,275	3.93	2,107,195
1985	565,950.13	548,093	164,056	447,170	3.93	113,784
1986	3,087,176.91	2,981,998	892,575	2,441,576	3.93	621,266
1988	30,415.03	29,204	8,741	24,107	3.94	6,119
1994	535,205.31	502,521	150,415	427,607	3.95	108,255
1996	958,794.39	891,315	266,789	768,708	3.96	194,118
1997	18,613.34	17,211	5,152	14,951	3.96	3,776
1999	284,177.79	259,602	77,704	229,208	3.96	57,881
2000	32,448.09	29,439	8,812	26,232	3.96	6,624
2001	98,782.79	88,912	26,613	80,072	3.97	20,169
2002	84,897.23	75,794	22,687	69,002	3.97	17,381
2004	124,832.12	109,343	32,729	102,090	3.97	25,715
2005	688,326.69	596,268	178,476	564,917	3.97	142,296
2006	218,922.59	187,319	56,069	180,368	3.97	45,433
2007	108,816.55	91,830	27,487	90,035	3.97	22,679
2008	37,198.89	30,878	9,242	30,932	3.98	7,772
2010	143,439.46	114,538	34,284	120,631	3.98	30,309
2014	22,858.54	16,053	4,805	19,882	3.98	4,995
2015	126,979.56	84,657	25,340	111,798	3.98	28,090

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2016	2,245,227.58	1,400,324	419,147	2,005,699	3.98	503,944
2017	171,685.06	97,983	29,328	156,091	3.98	39,219
2021	238,355.15	28,157	8,428	248,996	3.99	62,405
	30,080,118.21	27,970,457	8,372,151	24,114,377		6,130,918

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 65-R2
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1976	4,230,820.70	4,569,286	4,569,286			
1980	42,042.97	45,406	45,406			
1983	1,225,671.46	1,323,725	1,323,725			
1985	33,401.64	36,074	36,074			
1986	1,048,808.06	1,132,713	1,132,713			
1987	163,393.25	176,465	176,465			
1990	30,972.68	33,450	33,450			
1992	266,633.80	287,965	287,965			
1994	63,261.45	68,322	68,322			
1996	6,269.58	6,771	6,771			
1997	208,535.09	225,218	225,218			
1998	29,568.58	31,934	31,934			
2001	27,664.04	29,877	29,877			
2002	441,220.15	476,518	476,518			
2005	86,394.45	93,306	93,306			
2007	143,954.39	155,471	155,471			
2008	311,004.88	335,885	335,885			
2010	295,624.59	319,275	319,275			
2011	109,350.01	118,098	118,098			
2013	4,390.19	4,741	4,741			
2018	383,767.86	414,469	322,941	91,528		
	9,152,749.82	9,884,969	9,793,442	91,528		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
1976	399,837.09	431,824	431,824			
1979	3,158,881.45	3,411,592	3,411,592			
1983	1,041,617.20	1,124,947	1,124,947			
1994	29,213.76	31,551	31,551			
1995	471,007.32	508,688	508,688			
2000	3,746.34	4,046	4,046			
2001	237,005.01	255,965	255,965			
2003	54,307.06	58,652	58,652			
2006	186,977.17	201,935	201,935			
2007	30,687.87	33,143	33,143			
2008	63,509.45	68,590	68,590			
2009	14,599.65	15,768	15,768			
2010	60,666.33	65,520	65,520			
2011	186,770.65	201,712	201,712			
2012	50,466.17	54,503	54,503			
2014	88,144.72	95,196	95,196			
2016	80,207.20	86,624	86,624			
2017	10,519.53	11,361	11,361			
2019	146,350.59	158,059	94,914	63,145		
	6,314,514.56	6,819,676	6,756,531	63,145		

R M SCHAHFER - UNIT 17
INTERIM SURVIVOR CURVE.. IOWA 65-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1983	55,548,566.06	54,053,799	16,199,842	43,792,609	3.93	11,143,158
1986	13,060.65	12,616	3,781	10,325	3.93	2,627
1988	16,987.75	16,311	4,888	13,458	3.94	3,416
1990	32,498.06	31,004	9,292	25,806	3.94	6,550
1992	182,262.89	172,569	51,719	145,125	3.95	36,741
1995	20,960.49	19,582	5,869	16,769	3.96	4,235
1997	124,118.37	114,766	34,395	99,653	3.96	25,165
1999	1,142,770.88	1,043,942	312,868	921,325	3.96	232,658
2000	3,490.73	3,167	949	2,821	3.96	712
2001	142,533.96	128,291	38,449	115,488	3.97	29,090
2002	15,874.15	14,172	4,247	12,897	3.97	3,249
2004	34,763.25	30,450	9,126	28,418	3.97	7,158

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2005	65,877.27	57,067	17,103	54,045	3.97	13,613
2006	59,328.98	50,764	15,214	48,861	3.97	12,308
2008	328,909.40	273,024	81,825	273,397	3.98	68,693
2010	66,683.01	53,247	15,958	56,060	3.98	14,085
2012	119,952.15	90,869	27,233	102,315	3.98	25,707
2013	9,349.59	6,846	2,052	8,046	3.98	2,022
2014	146,261.88	102,717	30,784	127,179	3.98	31,955
2019	29,720.28	12,303	3,687	28,411	3.99	7,121
2021	124,086.61	14,658	4,393	129,621	3.99	32,486
	58,228,056.41	56,302,164	16,873,674	46,012,627		11,702,749

R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1986	35,922,880.15	34,699,002	10,393,217	28,403,494	3.93	7,227,352
1987	15,388.25	14,819	4,439	12,181	3.94	3,092
1989	234,211.57	224,186	67,149	185,799	3.94	47,157
1992	96,999.52	91,841	27,509	77,251	3.95	19,557
1995	105,248.97	98,327	29,451	84,217	3.96	21,267
1997	473,883.58	438,178	131,245	380,549	3.96	96,098
2000	26,676.00	24,202	7,249	21,561	3.96	5,445
2004	52,069.00	45,608	13,661	42,574	3.97	10,724
2005	55,316.52	47,918	14,353	45,389	3.97	11,433
2006	56,696.70	48,512	14,531	46,702	3.97	11,764
2007	65,289.93	55,098	16,503	54,010	3.97	13,605
2008	3,169,551.09	2,631,006	788,052	2,635,063	3.98	662,076
2009	152,607.68	124,425	37,268	127,548	3.98	32,047
2010	1,243,463.09	992,916	297,403	1,045,537	3.98	262,698
2011	638,548.37	497,694	149,072	540,560	3.98	135,819
2012	68,102.41	51,591	15,453	58,098	3.98	14,597
2013	35,675.03	26,122	7,824	30,705	3.98	7,715
2014	140,366.75	98,577	29,526	122,070	3.98	30,671
	42,552,974.61	40,210,022	12,043,905	33,913,308		8,613,117

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -20						
2008	4,543,305.51	1,271,671	2,025,654	3,426,313	40.17	85,295
2010	28,893.67	7,100	11,310	23,363	40.66	575
2018	62,389.81	5,356	8,532	66,336	42.31	1,568
2020	77,455.96	2,953	4,704	88,243	42.66	2,069
	4,712,044.95	1,287,080	2,050,199	3,604,255		89,507
	204,916,854.84	184,968,372	91,293,208	128,966,150		30,831,149
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.2 15.05

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1950	144.69	140	116	36	4.68	8
1976	57,235.23	53,646	44,352	15,745	4.87	3,233
1982	1,003,411.52	927,152	766,525	287,057	4.89	58,703
1984	65,827.15	60,466	49,990	19,128	4.90	3,904
1986	35,918.02	32,777	27,098	10,615	4.91	2,162
1988	45,965.13	41,653	34,437	13,827	4.91	2,816
1993	639,857.79	567,002	468,770	203,081	4.93	41,193
1994	256,653.85	226,239	187,044	82,443	4.93	16,723
1998	8,809.61	7,569	6,258	2,992	4.94	606
1999	3,743.67	3,192	2,639	1,292	4.94	262
2000	26,863.67	22,717	18,781	9,426	4.94	1,908
2001	78,482.80	65,771	54,376	28,031	4.94	5,674
2002	126,610.89	105,066	86,864	46,078	4.94	9,328
2010	36,606.73	26,620	22,008	16,429	4.95	3,319
2011	9,261.64	6,541	5,408	4,317	4.96	870
2012	212,919.06	145,474	120,271	103,294	4.96	20,825
2014	125,412.73	78,495	64,896	66,787	4.96	13,465
2015	43,485.81	25,654	21,209	24,451	4.96	4,930
2016	305,391.25	166,991	138,060	182,601	4.96	36,815
2017	180,576.31	89,346	73,867	115,738	4.96	23,334
2019	65,361.17	22,753	18,811	49,818	4.96	10,044
2021	441,659.81	41,616	34,406	429,337	4.97	86,386
	3,770,198.53	2,716,880	2,246,186	1,712,522		346,508

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1974	602,419.64	566,908	469,024	163,516	4.86	33,645
1976	190,538.14	178,590	147,754	52,311	4.87	10,741
1979	4,729.00	4,403	3,643	1,323	4.88	271
1980	171,349.58	159,128	131,653	48,265	4.89	9,870
1982	541,614.46	500,452	414,043	154,652	4.89	31,626
1985	532,080.85	487,263	403,131	155,554	4.90	31,746
1994	82,523.01	72,744	60,184	26,465	4.93	5,368
2000	6,209.27	5,251	4,344	2,175	4.94	440
2001	19,160.36	16,057	13,285	6,834	4.94	1,383

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2003	41,422.70	34,003	28,132	15,362	4.94	3,110
2007	370,898.38	287,608	237,949	151,494	4.95	30,605
2008	27,630.14	21,029	17,398	11,614	4.95	2,346
2009	442,887.87	330,024	273,041	191,991	4.95	38,786
2010	84,215.44	61,240	50,666	37,760	4.95	7,628
2011	513,015.21	362,312	299,754	238,912	4.96	48,168
2012	12,011.87	8,207	6,790	5,823	4.96	1,174
2013	460,086.76	302,116	249,952	233,139	4.96	47,004
2014	34,286.13	21,460	17,755	18,246	4.96	3,679
2015	29,420.98	17,356	14,359	16,533	4.96	3,333
2016	52,239.54	28,565	23,633	31,219	4.96	6,294
2017	86,091.00	42,596	35,241	55,154	4.96	11,120
2018	45,453.44	19,545	16,170	31,556	4.96	6,362
2020	126,441.85	30,305	25,072	107,691	4.97	21,668
2021	3,035.21	286	237	2,950	4.97	594
	4,479,760.83	3,557,448	2,943,210	1,760,539		356,961

R M SCHAFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1976	186,118.01	183,349	58,350	142,657	3.92	36,392
1978	425.41	418	133	326	3.92	83
1981	57,318.08	55,934	17,801	44,103	3.93	11,222
1983	6,094,935.94	5,921,579	1,884,531	4,698,000	3.93	1,195,420
1986	1,961,333.90	1,890,699	601,711	1,516,529	3.94	384,906
1987	6,665.20	6,407	2,039	5,159	3.94	1,309
1988	10,720.39	10,275	3,270	8,308	3.94	2,109
1991	53,016.59	50,288	16,004	41,254	3.95	10,444
1994	208,396.39	195,276	62,146	162,922	3.95	41,246
1997	79,890.88	73,711	23,458	62,824	3.96	15,865
1998	107,034.47	98,179	31,245	84,352	3.96	21,301
1999	60,418.89	55,071	17,526	47,726	3.96	12,052
2000	12,796.27	11,583	3,686	10,134	3.96	2,559
2001	178,039.17	159,963	50,908	141,374	3.96	35,701
2002	62,647.80	55,825	17,766	49,893	3.96	12,599
2004	58,622.89	51,228	16,303	47,010	3.97	11,841

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2005	205,462.78	177,564	56,509	165,390	3.97	41,660
2006	150,501.66	128,454	40,880	121,662	3.97	30,645
2008	7,179.51	5,948	1,893	5,861	3.97	1,476
2009	119,742.88	97,434	31,008	98,314	3.97	24,764
2010	22,082.48	17,599	5,601	18,248	3.97	4,596
2011	9,297.99	7,234	2,302	7,740	3.97	1,950
2012	40,434.85	30,575	9,730	33,939	3.97	8,549
2013	20,429.86	14,931	4,752	17,312	3.97	4,361
2014	56,065.09	39,315	12,512	48,038	3.97	12,100
2015	446,113.54	296,998	94,519	387,284	3.97	97,553
2016	24,616.60	15,305	4,871	21,715	3.98	5,456
2017	407,709.32	231,695	73,736	366,590	3.98	92,108
2018	303,555.48	151,990	48,371	279,469	3.98	70,218
2019	48,244.98	19,903	6,334	45,770	3.98	11,500
2021	63,131.04	7,474	2,379	65,803	3.98	16,533
	11,062,948.34	10,062,204	3,202,277	8,745,707		2,218,518

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1983	202,464.84	218,662	218,662			
1984	43,087.45	46,534	46,534			
1994	502,567.96	542,773	542,773			
1995	10,343.14	11,171	11,171			
1998	12,809.99	13,835	13,835			
2001	7,741.54	8,361	8,361			
2010	56,718.21	61,256	61,256			
2013	133,859.87	144,569	144,569			
2015	12,311.75	13,297	3,478		9,819	
	981,904.75	1,060,458	1,050,638		9,819	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
1979	8,599.27	9,287	9,287			
1983	143,449.93	154,926	154,926			
1985	177,761.04	191,982	191,982			
1994	478,994.07	517,314	517,314			
1995	22,906.76	24,739	24,739			
2008	251,920.76	272,074	272,074			
2009	1,668.14	1,802	1,802			
2010	101,752.14	109,892	109,892			
2011	90,053.88	97,258	97,258			
2012	21,492.87	23,212	23,212			
2014	232,857.05	251,486	251,486			
2017	76,223.07	82,321	82,321			
2019	130,555.82	141,000	141,000			
2021	73,580.21	79,467	61,348	18,118		
	1,811,815.01	1,956,760	1,938,642	18,118		
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1983	3,209,119.38	3,117,843	991,710	2,474,139	3.93	629,552
1986	142,014.84	136,900	43,545	109,831	3.94	27,876
1989	29,375.79	28,057	8,924	22,802	3.95	5,773
1997	796,143.97	734,557	233,645	626,191	3.96	158,129
2005	28,774.46	24,867	7,910	23,167	3.97	5,836
2006	153,504.92	131,017	41,673	124,112	3.97	31,262
2008	516,226.08	427,710	136,044	421,480	3.97	106,166
2009	62,713.21	51,029	16,231	51,499	3.97	12,972
2010	247,334.85	197,122	62,700	204,422	3.97	51,492
2011	35,340.89	27,497	8,746	29,422	3.97	7,411
2012	365,202.49	276,152	87,837	306,581	3.97	77,224
2014	297,063.55	208,311	66,259	254,570	3.97	64,123
2019	305,554.85	126,056	40,095	289,904	3.98	72,840
	6,188,369.28	5,487,118	1,745,318	4,938,121		1,250,656

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1986	3,113,636.62	3,001,503	954,684	2,408,044	3.94	611,179
1989	19,671.86	18,789	5,976	15,269	3.95	3,866
1990	14,136.30	13,457	4,280	10,987	3.95	2,782
1994	627,870.07	588,340	187,132	490,967	3.95	124,295
1999	31,563.29	28,770	9,151	24,938	3.96	6,297
2001	182,226.71	163,726	52,076	144,729	3.96	36,548
2002	55,727.24	49,658	15,795	44,391	3.96	11,210
2003	20,938.19	18,490	5,881	16,732	3.96	4,225
2004	57,511.04	50,257	15,985	46,127	3.97	11,619
2006	196,718.14	167,899	53,403	159,052	3.97	40,063
2007	313,194.05	263,605	83,844	254,405	3.97	64,082
2008	47,816.08	39,617	12,601	39,040	3.97	9,834
2009	152,321.80	123,943	39,422	125,085	3.97	31,508
2010	190,682.08	151,971	48,337	157,599	3.97	39,697
2011	272,500.56	212,020	67,437	226,864	3.97	57,145
2012	328,059.10	248,066	78,902	275,402	3.97	69,371
2014	220,567.59	154,669	49,195	189,018	3.97	47,612
2015	482,342.73	321,117	102,137	418,793	3.97	105,489
	6,327,483.45	5,615,897	1,786,240	5,047,442		1,276,822

SUGAR CREEK

INTERIM SURVIVOR CURVE.. IOWA 70-R1.5

PROBABLE RETIREMENT YEAR.. 6-2068

NET SALVAGE PERCENT.. -20

2008	2,643,375.74	707,336	842,559	2,329,492	40.42	57,632
2010	70,301.35	16,556	19,721	64,641	40.75	1,586
2013	408,894.05	74,867	89,180	401,493	41.21	9,743
2014	14,741.92	2,422	2,885	14,805	41.36	358
2016	674,607.71	84,474	100,623	708,906	41.63	17,029
2019	64,683.69	3,895	4,640	72,981	42.02	1,737
2021	1,517.62	19	23	1,799	42.26	43
	3,878,122.08	889,569	1,059,630	3,594,116		88,128
	38,500,602.27	31,346,334	15,972,141	25,826,384		5,537,593

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.7 14.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
1923	507.00	474	553			
1924	13,768.82	12,853	15,008			
1942	1,416.11	1,270	1,544			
1945	253.44	226	276			
1947	260.79	231	284			
1949	38.61	34	42			
1963	4,876.45	4,142	5,315			
1964	1,823.12	1,544	1,987			
1965	1,102.92	931	1,202			
1966	6,608.14	5,555	7,203			
1967	976.46	818	1,064			
1969	787.43	654	858			
1980	23,642.52	18,593	25,770			
1982	1,645.76	1,277	1,794			
1984	2,136.48	1,635	2,329			
1986	12,160.74	9,159	13,255			
1987	326.22	244	356			
1989	28,490.16	20,884	31,054			
1990	55,714.72	40,440	60,729			
1991	13,080.87	9,393	14,258			
1992	69,235.05	49,168	75,466			
1994	148,775.18	103,070	161,955	210	14.97	14
1995	71,544.90	48,909	76,851	1,133	15.01	75
1996	103,068.80	69,464	109,149	3,196	15.05	212
1999	124,092.49	79,639	125,137	10,124	15.17	667
2002	243,598.53	147,057	231,072	34,451	15.29	2,253
2003	1,750.51	1,032	1,622	286	15.32	19
2006	50,498.58	27,342	42,963	12,081	15.43	783
2007	31,840.93	16,659	26,176	8,530	15.47	551
2009	5,510.48	2,660	4,180	1,827	15.54	118
2010	292,890.52	134,807	211,823	107,428	15.57	6,900
2014	7,511.14	2,641	4,150	4,037	15.69	257
2016	284,885.26	80,302	126,179	184,346	15.74	11,712
2017	151,306.21	36,550	57,431	107,493	15.77	6,816
2018	45,310.26	8,940	14,047	35,341	15.79	2,238

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
2019	963.30	143	225	825	15.81	52
2020	83,059.54	7,837	12,314	78,221	15.83	4,941
2021	1,535,304.05	51,175	80,412	1,593,070	15.85	100,509
	3,420,762.49	997,752	1,546,034	2,182,597		138,117
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -10						
1925	55,366.78	52,039	60,903			
1942	1,585.94	1,436	1,745			
1958	61.43	53	68			
1979	4,159.43	3,322	4,575			
1982	15,914.16	12,464	17,506			
1985	22,561.78	17,285	24,818			
1986	29,745.19	22,609	32,720			
1987	4,803.40	3,619	5,284			
1989	57,650.84	42,648	63,416			
1990	170,842.83	125,143	187,927			
1991	7,172.05	5,197	7,889			
1992	60,368.92	43,265	66,406			
1994	154,369.20	107,927	169,806			
1995	5,987.69	4,131	6,584	3	15.01	
1996	6,050.04	4,115	6,558	97	15.05	6
1998	25,480.98	16,795	26,767	1,262	15.13	83
1999	119,812.15	77,597	123,671	8,122	15.17	535
2001	282,126.86	175,699	280,022	30,318	15.25	1,988
2002	243,598.52	148,406	236,523	31,435	15.29	2,056
2007	243,733.99	128,692	205,104	63,003	15.47	4,073
2009	8,265.74	4,026	6,416	2,676	15.54	172
2010	270,843.29	125,803	200,500	97,428	15.57	6,257
2012	36,401.20	15,068	24,015	16,027	15.63	1,025
2013	162,406.99	62,612	99,788	78,859	15.66	5,036
2017	42,372.02	10,330	16,464	30,146	15.77	1,912
2018	1,622,495.07	323,074	514,902	1,269,842	15.79	80,421

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -10						
2019	2,613,972.89	392,603	625,715	2,249,656	15.81	142,293
2020	225,235.14	21,446	34,180	213,579	15.83	13,492
2021	309,985.68	10,427	16,618	324,366	15.85	20,465
	6,803,370.20	1,957,831	3,066,889	4,416,818		279,814
	10,224,132.69	2,955,583	4,612,923	6,599,415		417,931
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.8 4.09

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
1924	219,050.36	210,882	50,323	188,442	9.84	19,151
1929	27,614.96	26,271	6,269	23,831	10.64	2,240
1962	1,108.17	955	228	980	14.56	67
1963	415.65	357	85	368	14.62	25
1983	47,403.84	36,569	8,726	42,944	15.42	2,785
1985	51,743.20	39,293	9,377	47,024	15.46	3,042
1987	712,990.56	531,966	126,944	650,216	15.51	41,922
1989	12,785.44	9,358	2,233	11,703	15.55	753
1995	169,436.01	115,423	27,544	157,142	15.65	10,041
1996	58,759.07	39,437	9,411	54,636	15.67	3,487
1997	329,138.18	217,527	51,909	306,852	15.68	19,570
2001	26,943.66	16,536	3,946	25,423	15.73	1,616
2007	84,325.06	43,826	10,458	81,456	15.79	5,159
2008	95,791.65	47,915	11,434	92,979	15.80	5,885
2011	345,976.48	149,782	35,743	341,372	15.83	21,565
2012	81,812.94	33,335	7,955	81,221	15.83	5,131
2015	61,165.22	19,326	4,612	62,058	15.85	3,915
2016	24,314,138.91	6,796,543	1,621,866	24,880,546	15.86	1,568,761
2020	1,126,938.39	106,081	25,314	1,203,049	15.87	75,806
	27,767,537.75	8,441,382	2,014,375	28,252,241		1,790,921

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 85-R3
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -10

1925	109,692.13	106,324	25,639	95,022	10.00	9,502
1950	50.13	45	11	44	13.56	3
1955	328.35	293	71	291	14.03	21
1961	1,142.50	998	241	1,016	14.49	70
1983	65,291.90	50,830	12,257	59,564	15.42	3,863
1984	389,400.20	300,836	72,544	355,796	15.44	23,044
1985	14,399.96	11,035	2,661	13,179	15.46	852
1986	544,390.84	413,570	99,729	499,101	15.49	32,221
1987	61,567.35	46,357	11,179	56,546	15.51	3,646
1989	18,657.24	13,780	3,323	17,200	15.55	1,106
1991	141,452.24	102,260	24,659	130,938	15.59	8,399
1993	261,263.56	184,455	44,480	242,910	15.62	15,551

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -10						
1996	405,656.70	274,757	66,255	379,967	15.67	24,248
2000	1,069,124.66	675,845	162,974	1,013,063	15.72	64,444
2002	247,748.68	150,027	36,178	236,346	15.75	15,006
2004	233,199.02	134,303	32,386	224,133	15.77	14,213
2005	135,638.26	75,924	18,308	130,894	15.78	8,295
2006	208,088.56	112,906	27,226	201,671	15.79	12,772
2007	32,167.13	16,871	4,068	31,316	15.79	1,983
2008	31,539.91	15,921	3,839	30,855	15.80	1,953
2013	10,722,882.68	4,103,304	989,475	10,805,696	15.84	682,178
2017	589,735.91	142,885	34,455	614,254	15.86	38,730
2019	2,854,599.65	425,855	102,691	3,037,369	15.87	191,391
	18,138,017.56	7,359,381	1,774,648	18,177,171		1,153,491
	45,905,555.31	15,800,763	3,789,023	46,429,412		2,944,412
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.8 6.41

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
1924	726,079.52	687,663	576,897	214,530	9.77	21,958
1949	187.58	167	140	64	12.83	5
1963	42,224.54	35,873	30,095	15,930	14.00	1,138
1970	1,014.00	837	702	403	14.42	28
1985	2,647.40	1,991	1,670	1,215	15.05	81
1986	95,423.56	71,135	59,677	44,335	15.09	2,938
1987	29,061.95	21,472	18,013	13,664	15.12	904
1990	4,084.67	2,931	2,459	1,993	15.20	131
1991	12,385.01	8,788	7,372	6,127	15.23	402
1994	97,089.64	66,432	55,731	50,096	15.30	3,274
1996	49,647.85	33,022	27,703	26,413	15.35	1,721
1999	316,518.43	200,300	168,036	176,969	15.41	11,484
2000	282,564.01	175,434	147,176	160,819	15.43	10,422
2001	63,052.41	38,355	32,177	36,550	15.45	2,366
2014	1,438,155.07	498,368	418,093	1,149,496	15.64	73,497
2017	194,084.83	46,296	38,839	172,714	15.67	11,022
2018	232,658.32	45,409	38,095	215,503	15.68	13,744
2019	1,806,990.99	266,017	223,168	1,746,452	15.69	111,310
2021	1,776,250.09	58,567	49,133	1,886,979	15.71	120,113
	7,170,119.87	2,259,057	1,895,176	5,920,255		386,538

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 75-R2
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -10

1925	115,000.87	109,662	92,621	33,880	9.91	3,419
1929	14,079.65	13,299	11,232	4,255	10.47	406
1946	245.79	223	188	82	12.52	7
1960	18,833.13	16,329	13,792	6,925	13.78	503
1971	56.85	47	40	23	14.48	2
1983	1,640,780.52	1,264,737	1,068,206	736,653	14.99	49,143
1985	1,281.04	972	821	588	15.05	39
1987	12,314.75	9,182	7,755	5,791	15.12	383
1991	10,807.60	7,739	6,536	5,352	15.23	351
1992	66,654.78	47,196	39,862	33,458	15.25	2,194
1996	28,745.46	19,295	16,297	15,323	15.35	998
1997	44,966.93	29,717	25,099	24,364	15.37	1,585

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -10						
1999	30,521.03	19,492	16,463	17,110	15.41	1,110
2000	507,569.08	318,022	268,604	289,722	15.43	18,777
2001	55,433.53	34,029	28,741	32,236	15.45	2,086
2013	66,650.20	25,308	21,375	51,940	15.63	3,323
2014	1,438,155.02	502,940	424,787	1,157,184	15.64	73,989
2017	208,597.30	50,214	42,411	187,046	15.67	11,937
2019	50,747.09	7,539	6,367	49,454	15.69	3,152
2021	1,851,493.00	61,608	52,035	1,984,608	15.71	126,328
	6,162,933.62	2,537,550	2,143,233	4,635,994		299,732
	13,333,053.49	4,796,607	4,038,409	10,556,249		686,270
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.4 5.15

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
1924	6,633.92	5,928	5,074	2,157	9.87	219
1955	321.37	271	232	118	11.88	10
1965	18,629.54	15,339	13,130	7,176	12.31	583
1985	2,188.49	1,656	1,418	968	13.21	73
1986	49,395.81	37,101	31,759	22,083	13.27	1,664
1989	56,785.70	41,615	35,623	26,274	13.47	1,951
1992	103,509.02	73,651	63,046	49,779	13.68	3,639
1994	18,512.22	12,864	11,012	9,167	13.84	662
1995	214,989.03	147,467	126,233	108,105	13.92	7,766
1999	925,804.10	596,041	510,217	498,910	14.27	34,962
2000	54,735.90	34,592	29,611	30,051	14.35	2,094
2001	93,643.87	57,969	49,622	52,450	14.44	3,632
2010	11,047.12	5,098	4,364	7,677	15.12	508
2018	58,899.96	11,679	9,997	54,204	15.56	3,484
	1,615,096.05	1,041,271	891,338	869,117		61,247

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -10

1925	22,719.87	20,448	17,653	7,339	9.95	738
1947	1,804.86	1,559	1,346	639	11.46	56
1949	2,802.32	2,412	2,082	1,000	11.57	86
1962	328.81	275	237	124	12.19	10
1981	1,267.90	992	856	538	12.98	41
1985	2,188.49	1,671	1,443	965	13.21	73
1986	45,490.93	34,482	29,768	20,272	13.27	1,528
1989	48,027.75	35,520	30,664	22,166	13.47	1,646
1992	0.03		0			
1996	108,024.73	73,712	63,635	55,192	14.01	3,939
1999	20,288.94	13,182	11,380	10,938	14.27	767
2000	54,757.69	34,923	30,149	30,085	14.35	2,097

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -10						
2001	1,125.15	703	607	631	14.44	44
2018	17,039.78	3,410	2,944	15,800	15.56	1,015
2019	475,940.67	71,813	61,996	461,539	15.60	29,586
	801,807.92	295,102	254,760	627,229		41,626
	2,416,903.97	1,336,373	1,146,098	1,496,346		102,873
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 4.26

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
1948	13.91	12	10	5	10.20	
1950	140.42	123	100	53	10.49	5
1952	285.73	249	203	109	10.76	10
1982	1,910.59	1,463	1,192	890	13.48	66
1983	12,936.17	9,838	8,017	6,083	13.55	449
1985	2,559.07	1,918	1,563	1,226	13.68	90
1990	7,430.48	5,330	4,343	3,756	13.99	268
2011	69,957.99	30,496	24,851	51,403	15.14	3,395
2012	468,865.60	192,252	156,665	354,398	15.19	23,331
2013	52,817.91	20,188	16,451	41,120	15.24	2,698
2015	8,800.36	2,805	2,286	7,307	15.34	476
2017	31,573.93	7,660	6,242	28,173	15.44	1,825
	657,292.16	272,334	221,924	494,524		32,613

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -10

1925	120.00	121	101	31	4.66	7
1948	72.40	65	54	25	10.20	2
1949	37.88	34	29	13	10.35	1
1950	58.47	52	44	21	10.49	2
1953	163.97	144	121	60	10.88	6
1954	85.81	75	63	32	11.01	3
1974	146.95	119	100	62	12.91	5
1986	1,693.00	1,270	1,065	798	13.74	58
1990	8,552.02	6,190	5,189	4,218	13.99	302
1995	41,227.01	28,155	23,603	21,746	14.29	1,522
2011	10,240.15	4,505	3,777	7,487	15.14	495
2013	52,817.93	20,373	17,079	41,020	15.24	2,692
	115,215.59	61,103	51,225	75,512		5,095
	772,507.75	333,437	273,149	570,036		37,708

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 4.88

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	1,312,188.71	1,208,952	1,221,399	130,156	4.54	28,669
1981	122,318.48	112,137	113,291	12,697	4.60	2,760
1983	39,880.73	36,366	36,740	4,337	4.65	933
1984	125,696.29	114,295	115,472	13,995	4.67	2,997
1986	131,054.85	118,399	119,618	15,369	4.72	3,256
1998	8,368.71	7,114	7,187	1,433	4.92	291
2000	2,142.00	1,791	1,809	397	4.94	80
2002	109,639.99	89,972	90,898	22,031	4.95	4,451
2006	2,439.88	1,901	1,921	593	4.98	119
2012	2,528.68	1,708	1,726	879	4.99	176
2019	378,756.92	130,039	131,378	258,742	5.00	51,748
	2,235,015.24	1,822,674	1,841,439	460,627		95,480

SUGAR CREEK

INTERIM SURVIVOR CURVE.. IOWA 50-S2.5

PROBABLE RETIREMENT YEAR.. 6-2048

NET SALVAGE PERCENT.. -6

2008	11,550,839.32	4,323,807	5,537,146	6,706,744	24.60	272,632
2011	1,372.00	427	547	907	25.19	36
2013	3,512.36	930	1,191	2,532	25.51	99
2014	9,699.32	2,327	2,980	7,301	25.64	285
2015	116,645.72	24,875	31,855	91,789	25.77	3,562
2018	53,387.83	6,703	8,584	48,007	26.05	1,843
	11,735,456.55	4,359,069	5,582,303	6,857,281		278,457
	13,970,471.79	6,181,743	7,423,742	7,317,908		373,937

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 2.68

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	3,947,875.70	3,637,275	3,346,730	719,582	4.54	158,498
1981	1,112,273.59	1,019,690	938,237	207,405	4.60	45,088
1984	49,098.52	44,645	41,079	9,493	4.67	2,033
1985	28,901.31	26,194	24,102	5,667	4.70	1,206
1996	23,804.79	20,524	18,885	5,634	4.89	1,152
2015	67,925.27	39,545	36,386	33,577	5.00	6,715
	5,229,879.18	4,787,873	4,405,418	981,358		214,692
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	812,393.54	748,478	687,326	149,440	4.54	32,916
1986	1,401,924.44	1,266,546	1,163,066	280,916	4.72	59,516
	2,214,317.98	2,015,024	1,850,392	430,356		92,432
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1986	1,297,414.52	1,172,128	1,074,728	261,609	4.72	55,426
	1,297,414.52	1,172,128	1,074,728	261,609		55,426

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2008	3,078,422.63	1,152,341	1,807,103	1,456,025	24.60	59,188
	3,078,422.63	1,152,341	1,807,103	1,456,025		59,188
	11,820,034.31	9,127,366	9,137,641	3,129,348		421,738
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4						3.57

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -3						
1979	423,605.81	383,289	404,125	32,189	4.73	6,805
1980	867,096.35	782,721	825,270	67,840	4.74	14,312
1986	380,244.67	337,463	355,807	35,845	4.79	7,483
1989	318,472.77	279,512	294,706	33,321	4.82	6,913
1999	338,283.74	280,721	295,981	52,451	4.87	10,770
2000	80,628.51	66,370	69,978	13,069	4.87	2,684
	2,408,331.85	2,130,076	2,245,867	234,715		48,967
R M SCHAHFER - UNIT 16A INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -3						
1979	8,063,121.53	7,295,707	7,709,182	595,834	4.73	125,969
1986	33,778.07	29,978	31,677	3,114	4.79	650
1989	133,375.84	117,059	123,693	13,684	4.82	2,839
2000	18,138.42	14,931	15,777	2,905	4.87	597
2001	55,540.94	45,297	47,864	9,343	4.88	1,915
2008	912,136.91	675,990	714,301	225,200	4.90	45,959
	9,216,091.71	8,178,962	8,642,494	850,080		177,929
R M SCHAHFER - UNIT 16B INTERIM SURVIVOR CURVE.. IOWA 50-R1 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -3						
1979	8,208,319.66	7,427,085	7,847,953	606,616	4.73	128,249
1996	16,482.86	13,969	14,761	2,217	4.86	456
1999	397,786.37	330,099	348,805	60,915	4.87	12,508
2001	14,765.52	12,042	12,724	2,484	4.88	509
2009	123,991.63	89,991	95,090	32,621	4.90	6,657
2017	13,383,141.97	6,452,726	6,818,381	6,966,256	4.92	1,415,906
	22,144,488.01	14,325,912	15,137,714	7,671,109		1,564,285

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2008	30,953,245.52	10,582,679	16,686,268	16,124,172	23.23	694,110
2009	28,444.33	9,237	14,564	15,587	23.32	668
2011	7,149,341.06	2,054,402	3,239,284	4,339,018	23.50	184,639
2013	2,430,143.08	597,801	942,584	1,633,367	23.66	69,035
2015	6,930,425.23	1,382,564	2,179,962	5,166,289	23.81	216,980
2018	25,679,076.28	3,030,110	4,777,734	22,442,087	24.03	933,920
2020	315,452.29	17,073	26,920	307,460	24.16	12,726
2021	194,697.37	3,682	5,806	200,574	24.22	8,281
	73,680,825.16	17,677,548	27,873,122	50,228,553		2,120,359
	107,449,736.73	42,312,498	53,899,197	58,984,457		3,911,540
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.1 3.64

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	2,453,639.00	2,255,291	2,179,408	347,840	4.75	73,229
2008	2,544,115.15	1,910,064	1,845,797	774,642	4.98	155,551
	4,997,754.15	4,165,355	4,025,205	1,122,482		228,780
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	2,383,457.60	2,190,783	2,124,150	330,812	4.75	69,645
2007	52,856.69	40,459	39,228	15,214	4.97	3,061
	2,436,314.29	2,231,242	2,163,378	346,026		72,706
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2008	36,333,686.94	13,270,668	19,757,358	18,756,350	25.09	747,563
2017	2,586,162.28	402,345	599,011	2,142,321	25.87	82,811
	38,919,849.22	13,673,013	20,356,369	20,898,671		830,374
	46,353,917.66	20,069,610	26,544,952	22,367,179		1,131,860
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.8 2.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.10 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2019	945,974.35	118,247	59,628	886,346	17.50	50,648
	945,974.35	118,247	59,628	886,346		50,648
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 5.35

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	24,932.57	22,744	25,681			
2019	16,435,265.91	5,650,336	9,569,877	7,358,446	4.99	1,474,638
	16,460,198.48	5,673,080	9,595,558	7,358,446		1,474,638
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	256,555.37	234,040	264,252			
1985	115,964.51	104,235	119,443			
1995	364,307.13	314,422	367,869	7,368	4.82	1,529
	736,827.01	652,697	751,564	7,368		1,529
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	299,528.01	273,241	308,514			
1985	72,758.69	65,399	74,941			
1995	31,244.98	26,967	32,182			
2017	866,369.90	423,586	879,662	12,699	4.98	2,550
	1,269,901.58	789,193	1,295,300	12,699		2,550
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2008	32,741,972.84	12,389,523	16,627,301	18,079,190	23.20	779,275
2011	28,466.08	9,043	12,136	18,038	23.79	758

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2012	30,028.19	8,867	11,900	19,930	23.98	831
2017	415,374.27	67,079	90,023	350,274	24.87	14,084
2019	7,014.36	672	902	6,533	25.18	259
	33,222,855.74	12,475,184	16,742,262	18,473,965		795,207
	51,689,782.81	19,590,154	28,384,684	25,852,478		2,273,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 4.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2019	236,493.62	29,562	14,907	221,587	17.50	12,662
	236,493.62	29,562	14,907	221,587		12,662
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 5.35

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	83,784.89	76,787	86,298			
2006	6,733.25	5,227	6,935			
2008	9,327.67	6,992	9,608			
2009	41,099.92	30,143	42,333			
2011	9,615.65	6,691	9,461	443	4.97	89
2019	186,557.17	64,051	90,564	101,590	4.98	20,400
	337,118.55	189,891	245,199	102,033		20,489
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2008	3,805,185.14	1,376,390	2,044,302	1,989,195	24.73	80,437
2009	136,469.81	46,827	69,550	75,108	24.84	3,024
2011	190,800.60	57,884	85,973	116,276	25.04	4,644
2012	9,073.19	2,557	3,798	5,820	25.13	232
2017	94,564.00	14,598	21,682	78,556	25.52	3,078
2018	969,682.12	120,281	178,649	849,214	25.58	33,198
2019	17,131.78	1,572	2,335	15,825	25.64	617
2020	201,221.17	11,467	17,032	196,263	25.70	7,637
	5,424,127.81	1,631,576	2,423,320	3,326,255		132,867
	5,761,246.36	1,821,467	2,668,519	3,428,288		153,356
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.4 2.66

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1913	1.00	1	1			
1914	5.00	5	5			
1915	1.00	1	1			
1916	10.56	10	11			
1917	33.27	32	33			
1922	472.75	452	473			
1923	1,030.44	982	1,030			
1924	2,200.76	2,090	2,201			
1925	182.21	172	182			
1926	407.34	384	407			
1927	100.00	94	100			
1928	167.00	156	167			
1929	338,514.42	315,631	338,514			
1930	59.00	55	59			
1931	2.00	2	2			
1932	106,205.76	97,865	106,206			
1934	2.00	2	2			
1936	2,451.00	2,221	2,451			
1937	58.64	53	59			
1939	4,515.62	4,033	4,516			
1940	7,692.31	6,836	7,692			
1941	1,517.91	1,342	1,518			
1942	949.69	835	950			
1943	10,357.60	9,050	10,358			
1944	761.52	661	762			
1945	3,282.16	2,831	3,282			
1946	1,221.59	1,046	1,222			
1947	3,424.48	2,913	3,424			
1948	167.69	142	168			
1949	43.50	36	44			
1950	8,145.42	6,762	8,145			
1951	12,383.65	10,189	12,384			
1952	19,025.77	15,510	19,026			
1953	70,913.23	57,241	70,913			
1954	7,543.02	6,027	7,543			
1955	72,081.06	56,992	72,081			
1956	89,729.82	70,180	89,730			
1957	264,090.05	204,229	264,090			
1958	19,403.51	14,832	19,404			
1959	5,267.61	3,979	5,268			
1960	31,913.86	23,816	31,914			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1961	317,816.51	234,209	317,817			
1962	859.26	625	859			
1963	334,969.79	240,508	333,464	1,506	21.15	71
1964	8,238.05	5,835	8,090	148	21.88	7
1965	182,516.03	127,493	176,769	5,747	22.61	254
1966	353,258.87	243,229	337,237	16,022	23.36	686
1967	85.00	58	80	5	24.11	
1968	18,476.10	12,347	17,119	1,357	24.88	55
1969	4.00	3	4			
1970	27,085.00	17,537	24,315	2,770	26.44	105
1971	1,340,859.65	854,034	1,184,119	156,741	27.23	5,756
1972	8,905.30	5,576	7,731	1,174	28.04	42
1973	18,456.47	11,357	15,746	2,710	28.85	94
1974	41,982.76	25,369	35,174	6,809	29.68	229
1975	19,741.63	11,711	16,237	3,505	30.51	115
1976	2,221,405.89	1,292,858	1,792,548	428,858	31.35	13,680
1977	1,311,268.12	748,118	1,037,266	274,002	32.21	8,507
1978	859,243.28	480,377	666,043	193,200	33.07	5,842
1979	176,634.35	96,702	134,077	42,557	33.94	1,254
1980	84,713.39	45,395	62,940	21,773	34.81	625
1981	507,727.37	266,049	368,877	138,850	35.70	3,889
1982	31,585.34	16,176	22,428	9,157	36.59	250
1983	852,529.50	426,376	591,171	261,358	37.49	6,971
1984	28,550.34	13,933	19,318	9,232	38.40	240
1985	692,157.51	329,280	456,547	235,611	39.32	5,992
1986	72,382.67	33,547	46,513	25,870	40.24	643
1987	27,742.98	12,518	17,356	10,387	41.16	252
1988	42,268.60	18,542	25,709	16,560	42.10	393
1989	16,312.91	6,951	9,638	6,675	43.04	155
1990	874,134.72	361,542	501,278	372,857	43.98	8,478
1991	8,543.68	3,425	4,749	3,795	44.93	84
1992	14,289.52	5,548	7,692	6,598	45.88	144
1993	15,532.50	5,832	8,086	7,446	46.84	159
1994	14,168.73	5,139	7,125	7,044	47.80	147
1995	7,964.09	2,785	3,861	4,103	48.77	84
1996	717.00	242	336	381	49.73	8
1997	51,018.47	16,523	22,909	28,109	50.71	554
1998	300.01	93	129	171	51.68	3
1999	45,892.42	13,670	18,953	26,939	52.66	512
2000	12,998.10	3,702	5,133	7,865	53.64	147
2002	4,458.87	1,153	1,599	2,860	55.60	51

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
2005	1,915.58	420	582	1,334	58.57	23
2006	331.33	68	94	237	59.56	4
2008	38,788.95	6,961	9,651	29,138	61.54	473
2009	9,510.44	1,581	2,192	7,318	62.53	117
2011	151,615.53	21,185	29,373	122,243	64.52	1,895
2012	728,959.11	92,140	127,752	601,207	65.52	9,176
2013	99,012.89	11,195	15,522	83,491	66.52	1,255
2014	353,979.79	35,352	49,016	304,964	67.51	4,517
2015	3,228.29	279	387	2,841	68.51	41
2016	1,585,942.07	116,091	160,960	1,424,982	69.51	20,500
2017	111,181.47	6,656	9,229	101,952	70.51	1,446
2018	53,678,517.18	2,505,176	3,473,429	50,205,088	71.50	702,169
2019	705,539.23	23,516	32,605	672,934	72.50	9,282
2021	111,177.47	742	1,029	110,148	74.50	1,478
	69,313,829.33	9,737,419	13,305,201	56,008,628		818,854
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						68.4 1.18

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
1929	4,678.24	4,497	5,380			
1930	3.44	3	4			
1935	28,285.09	26,257	32,528			
1936	6,524.73	6,020	7,503			
1939	47,013.59	42,545	54,066			
1940	222.68	200	256			
1941	228.53	204	263			
1942	2,334.44	2,069	2,685			
1943	818.29	720	941			
1945	37.10	32	43			
1946	347.36	299	399			
1947	12,783.87	10,904	14,701			
1949	17,069.32	14,315	19,630			
1950	33,820.92	28,117	38,894			
1951	5,340.54	4,400	6,142			
1952	26,681.92	21,781	30,684			
1953	97,059.61	78,477	111,619			
1954	186,519.26	149,322	214,497			
1955	172,910.29	137,051	198,847			
1956	126,114.60	98,933	145,032			
1957	66,081.01	51,289	75,993			
1958	32,155.84	24,685	36,979			
1959	136,779.59	103,839	157,297			
1960	62,543.45	46,928	71,925			
1961	74,181.21	55,004	85,308			
1962	6,484,298.88	4,749,477	7,456,944			
1963	180,635.93	130,646	205,760	1,971	24.12	82
1964	177,581.14	126,803	199,708	4,510	24.64	183
1965	44,604.16	31,424	49,491	1,804	25.18	72
1966	12,824.79	8,913	14,037	712	25.72	28
1967	26,092.37	17,879	28,158	1,848	26.27	70
1968	7,448,892.98	5,030,345	7,922,521	643,706	26.83	23,992
1969	19,290.24	12,836	20,216	1,968	27.39	72
1970	264,774.02	173,514	273,275	31,215	27.96	1,116
1971	593,714.29	382,980	603,173	79,598	28.54	2,789
1972	93,984.76	59,645	93,938	14,144	29.13	486
1973	9,027.79	5,635	8,875	1,507	29.72	51
1974	79,560.40	48,816	76,883	14,611	30.32	482
1975	456,946.30	275,435	433,795	91,693	30.93	2,965
1976	409,905.06	242,587	382,061	89,330	31.55	2,831
1977	787,581.50	457,460	720,475	185,244	32.17	5,758

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
1978	265,976.34	151,523	238,641	67,232	32.80	2,050
1979	85,289.46	47,638	75,027	23,056	33.43	690
1980	106,303.49	58,153	91,588	30,661	34.08	900
1981	2,271,641.63	1,216,981	1,916,679	695,709	34.72	20,038
1982	154,219.82	80,818	127,284	50,069	35.38	1,415
1983	729,076.72	373,558	588,334	250,104	36.04	6,940
1984	600,103.88	300,361	473,052	217,067	36.71	5,913
1985	1,100,147.10	537,596	846,685	418,484	37.38	11,195
1986	3,912,554.90	1,864,837	2,937,017	1,562,421	38.06	41,052
1987	233,102.76	108,300	170,567	97,501	38.74	2,517
1988	206,292.13	93,324	146,980	90,256	39.43	2,289
1989	111,421.91	49,027	77,215	50,920	40.13	1,269
1990	1,655,258.66	707,834	1,114,800	788,747	40.83	19,318
1991	34,002.11	14,119	22,237	16,865	41.53	406
1992	91,858.06	36,989	58,256	47,381	42.24	1,122
1993	429,018.34	167,292	263,476	229,895	42.96	5,351
1994	126,111.55	47,569	74,919	70,109	43.68	1,605
1995	98,356.50	35,847	56,457	56,653	44.40	1,276
1996	40,418.43	14,209	22,378	24,103	45.13	534
1997	40,464.28	13,702	21,580	24,954	45.86	544
1998	10,848.79	3,532	5,563	6,913	46.60	148
1999	51,464.07	16,080	25,325	33,859	47.34	715
2000	143,993.91	43,106	67,890	97,703	48.08	2,032
2001	392,934.36	112,413	177,044	274,831	48.83	5,628
2002	312,577.61	85,222	134,220	225,244	49.59	4,542
2003	139,138.47	36,088	56,837	103,172	50.34	2,050
2004	2,290,891.62	563,393	887,313	1,747,212	51.10	34,192
2005	282,560.53	65,639	103,378	221,567	51.87	4,272
2006	48,677.97	10,645	16,765	39,215	52.64	745
2007	193,889.07	39,758	62,617	160,355	53.41	3,002
2008	43,270.39	8,283	13,045	36,716	54.18	678
2009	141,450.02	25,126	39,572	123,096	54.96	2,240
2010	528,637.06	86,606	136,400	471,533	55.74	8,460
2011	693,227.28	103,885	163,613	633,598	56.53	11,208
2012	735,617.84	99,950	157,416	688,545	57.32	12,012
2013	320,476.15	39,066	61,527	307,021	58.11	5,283
2014	5,573,155.90	600,471	945,709	5,463,420	58.91	92,742
2015	562,951.66	52,685	82,976	564,418	59.71	9,453
2016	2,028,462.37	161,145	253,795	2,078,937	60.51	34,357
2017	5,448,156.55	354,746	558,705	5,706,675	61.32	93,064
2018	21,369,966.03	1,085,007	1,708,826	22,866,635	62.13	368,045

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
2019	685,349.92	24,858	39,150	749,002	62.95	11,898
2020	1,870,662.49	40,702	64,104	2,087,158	63.77	32,729
2021	1,316,933.39	9,556	15,050	1,499,423	64.59	23,214
	75,707,161.05	22,249,925	34,900,938	52,162,297		930,110
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.1 1.23

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S0						
NET SALVAGE PERCENT.. -15						
1924	8,370.48	9,447	9,626			
1925	11,958.41	13,397	13,752			
1931	582.90	623	670			
1935	37,787.13	39,101	43,455			
1936	180,917.40	185,668	208,055			
1937	169.68	173	195			
1938	7.39	7	8			
1939	39,737.19	39,730	45,698			
1940	1,118.66	1,109	1,286			
1941	443.04	435	509			
1942	282.29	275	325			
1943	39,465.22	38,060	45,385			
1944	2,316.49	2,213	2,664			
1945	907.78	859	1,044			
1946	24,621.34	23,082	28,315			
1947	79,731.56	74,013	91,691			
1948	102.34	94	118			
1949	45,236.10	41,170	52,022			
1950	22,126.87	19,934	25,446			
1951	33,794.54	30,135	38,864			
1952	65,118.89	57,468	74,887			
1953	388,858.69	339,594	447,187			
1954	674,219.84	582,445	775,353			
1955	813,272.39	694,901	935,263			
1956	169,056.25	142,895	194,415			
1957	371,012.58	310,014	426,664			
1958	376,936.69	311,410	430,837	2,640	14.08	188
1959	501,815.83	409,848	567,027	10,061	14.49	694
1960	368,124.66	297,102	411,042	12,301	14.91	825
1961	629,125.81	501,671	694,064	29,431	15.33	1,920
1962	2,561,269.35	2,017,640	2,791,415	154,045	15.75	9,781
1963	783,340.03	609,329	843,010	57,831	16.18	3,574
1964	594,335.84	456,569	631,666	51,820	16.60	3,122
1965	537,614.10	407,678	564,025	54,231	17.03	3,184
1966	325,906.74	243,915	337,458	37,335	17.46	2,138
1967	593,401.88	438,109	606,126	76,286	17.90	4,262
1968	5,287,371.81	3,851,375	5,328,397	752,081	18.33	41,030
1969	319,561.96	229,538	317,567	49,929	18.77	2,660
1970	1,283,865.90	909,195	1,257,876	218,570	19.21	11,378
1971	4,068,274.25	2,838,923	3,927,664	750,851	19.66	38,192
1972	1,901,434.81	1,307,617	1,809,095	377,555	20.10	18,784

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S0						
NET SALVAGE PERCENT.. -15						
1973	499,115.14	338,076	467,730	106,252	20.55	5,170
1974	1,756,864.64	1,171,425	1,620,672	399,722	21.01	19,025
1975	10,978,049.88	7,206,212	9,969,831	2,654,926	21.46	123,715
1976	4,829,414.22	3,119,029	4,315,192	1,238,634	21.92	56,507
1977	8,832,150.23	5,608,680	7,759,637	2,397,336	22.39	107,072
1978	4,680,451.32	2,922,708	4,043,581	1,338,938	22.85	58,597
1979	9,398,839.31	5,767,504	7,979,371	2,829,294	23.32	121,325
1980	5,682,586.70	3,424,327	4,737,574	1,797,401	23.80	75,521
1981	16,207,891.90	9,591,668	13,270,121	5,368,955	24.27	221,218
1982	14,577,359.48	8,462,449	11,707,841	5,056,122	24.76	204,205
1983	12,513,487.71	7,126,181	9,859,107	4,531,404	25.24	179,533
1984	6,243,554.35	3,485,214	4,821,811	2,358,277	25.73	91,655
1985	15,585,892.40	8,520,963	11,788,795	6,134,981	26.23	233,892
1986	9,283,849.64	4,970,944	6,877,326	3,799,101	26.72	142,182
1987	6,673,478.94	3,494,968	4,835,306	2,839,195	27.23	104,267
1988	1,345,794.37	689,020	953,263	594,401	27.74	21,428
1989	3,064,563.17	1,533,048	2,120,980	1,403,268	28.25	49,673
1990	8,697,188.40	4,246,750	5,875,400	4,126,367	28.77	143,426
1991	8,864,733.70	4,222,539	5,841,904	4,352,540	29.29	148,602
1992	5,898,999.03	2,737,961	3,787,983	2,995,866	29.82	100,465
1993	5,285,803.67	2,387,703	3,303,399	2,775,275	30.36	91,412
1994	8,147,745.01	3,579,304	4,951,985	4,417,922	30.90	142,975
1995	4,328,252.79	1,846,649	2,554,848	2,422,643	31.45	77,032
1996	4,404,688.91	1,823,541	2,522,878	2,542,514	32.00	79,454
1997	9,509,577.35	3,814,482	5,277,355	5,658,659	32.56	173,792
1998	6,864,541.71	2,663,511	3,684,981	4,209,242	33.13	127,052
1999	8,860,371.01	3,319,715	4,592,842	5,596,585	33.71	166,022
2000	2,320,149.81	838,340	1,159,848	1,508,324	34.29	43,987
2001	18,860,132.79	6,554,462	9,068,131	12,621,022	34.89	361,738
2002	7,756,875.22	2,588,702	3,581,482	5,338,925	35.49	150,435
2003	10,447,063.78	3,339,926	4,620,805	7,393,318	36.10	204,801
2004	17,242,331.67	5,266,498	7,286,227	12,542,454	36.72	341,570
2005	12,678,748.59	3,688,882	5,103,587	9,476,974	37.35	253,734
2006	11,944,576.01	3,299,450	4,564,806	9,171,456	37.99	241,418
2007	16,761,438.31	4,379,429	6,058,962	13,216,692	38.64	342,047
2008	29,512,998.83	7,263,149	10,048,603	23,891,346	39.30	607,922
2009	24,041,241.28	5,540,544	7,665,371	19,982,056	39.98	499,801
2010	20,858,273.09	4,475,977	6,192,537	17,794,477	40.67	437,533
2011	22,832,217.76	4,531,967	6,269,999	19,987,051	41.37	483,129
2012	9,291,903.45	1,690,476	2,338,782	8,346,907	42.09	198,311
2013	14,141,074.42	2,332,005	3,226,341	13,035,895	42.83	304,364

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S0						
NET SALVAGE PERCENT.. -15						
2014	33,571,560.52	4,957,177	6,858,279	31,749,016	43.58	728,523
2015	12,417,698.69	1,613,680	2,232,534	12,047,819	44.35	271,653
2016	26,466,065.26	2,952,290	4,084,508	26,351,467	45.15	583,643
2017	82,583,883.47	7,673,694	10,616,595	84,354,871	45.96	1,835,398
2018	135,558,260.40	9,977,088	13,803,352	142,088,647	46.80	3,036,082
2019	77,071,572.11	4,130,266	5,714,244	82,918,064	47.67	1,739,418
2020	40,337,268.08	1,326,693	1,835,486	44,552,372	48.57	917,282
2021	46,417,908.96	523,130	723,753	52,656,842	49.51	1,063,560
	899,272,082.59	214,495,157	296,556,111	737,606,784		17,853,298
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.3 1.99

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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.. -30						
1929	6,349.02	7,885	8,254			
1930	2,790.53	3,453	3,628			
1932	4,096.88	5,029	5,326			
1936	944,602.63	1,140,969	1,227,983			
1939	32,838.15	39,159	42,690			
1940	5,812.38	6,901	7,556			
1942	1,302.96	1,532	1,694			
1943	947.23	1,108	1,231			
1947	425.55	487	553			
1952	256,129.30	283,119	332,968			
1953	1,009,634.98	1,106,840	1,312,525			
1954	19,738.72	21,452	25,660			
1955	366,329.73	394,522	476,229			
1956	341,948.86	364,709	444,534			
1957	826,745.24	872,863	1,074,769			
1958	347,786.31	363,249	452,122			
1959	11,222.99	11,593	14,590			
1960	46,597.31	47,579	60,577			
1961	735,691.86	742,300	954,611	1,788	15.67	114
1962	681,584.20	679,351	873,658	12,401	16.33	759
1963	527,164.45	518,783	667,164	18,150	17.01	1,067
1964	614,665.04	597,013	767,769	31,296	17.70	1,768
1965	895,002.88	857,840	1,103,198	60,306	18.39	3,279
1966	184,304.44	174,220	224,050	15,546	19.10	814
1967	1,338,557.68	1,247,670	1,604,526	135,599	19.81	6,845
1968	1,675,131.79	1,538,677	1,978,766	198,905	20.54	9,684
1969	587,251.60	531,345	683,319	80,108	21.28	3,764
1970	2,328,543.46	2,074,446	2,667,775	359,331	22.03	16,311
1971	5,573,384.37	4,887,529	6,285,450	959,950	22.78	42,140
1972	64,802.60	55,901	71,890	12,353	23.55	525
1973	101,845.21	86,381	111,088	21,311	24.33	876
1974	1,318,118.72	1,098,628	1,412,855	300,699	25.12	11,971
1975	5,616,693.53	4,596,932	5,911,737	1,389,965	25.93	53,605
1976	2,685,809.67	2,157,779	2,774,943	716,610	26.74	26,799
1977	6,248,992.48	4,925,312	6,334,040	1,789,650	27.56	64,937
1978	4,520,669.78	3,493,388	4,492,560	1,384,311	28.39	48,761
1979	11,011,419.59	8,337,395	10,722,040	3,592,805	29.23	122,915
1980	281,474.18	208,624	268,294	97,622	30.09	3,244
1981	5,210,193.84	3,778,526	4,859,253	1,913,999	30.95	61,842
1982	3,649,484.55	2,587,700	3,327,829	1,416,501	31.82	44,516
1983	11,534,226.09	7,989,966	10,275,241	4,719,253	32.70	144,320

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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.. -30						
1984	865,943.12	585,535	753,009	372,717	33.59	11,096
1985	4,352,382.84	2,871,089	3,692,272	1,965,826	34.48	57,014
1986	139,779.43	89,844	115,541	66,172	35.39	1,870
1987	158,835.34	99,409	127,842	78,644	36.30	2,167
1988	241,214.01	146,846	188,847	124,731	37.22	3,351
1990	8,443,621.57	4,850,168	6,237,403	4,739,305	39.07	121,303
1991	75,058.34	41,804	53,761	43,815	40.01	1,095
1997	651,302.09	293,438	377,366	469,327	45.74	10,261
2013	574.00	90	116	630	61.52	10
2017	3,766,383.80	314,049	403,873	4,492,426	65.51	68,576
2018	32,307,315.95	2,099,976	2,700,606	39,298,905	66.50	590,961
2019	181,216.46	8,413	10,819	224,762	67.50	3,330
2020	15,454,382.43	430,544	553,688	19,537,009	68.50	285,212
2021	5,518,693.65	51,225	65,876	7,108,426	69.50	102,280
	143,767,013.81	69,720,585	89,145,964	97,751,154		1,929,382
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.7 1.34

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R1						
NET SALVAGE PERCENT.. -35						
1926	58.87	69	79			
1928	991.82	1,148	1,339			
1929	6,196.55	7,125	8,365			
1930	5,028.96	5,744	6,789			
1931	1,213.50	1,377	1,638			
1932	43.71	49	59			
1934	118.47	132	160			
1935	131.18	145	177			
1936	16,202.81	17,747	21,874			
1937	639.01	695	863			
1938	350.44	378	473			
1939	240.51	257	325			
1940	378.00	401	510			
1941	189.20	199	255			
1942	49.00	51	66			
1943	784.47	813	1,059			
1945	2,103.73	2,142	2,840			
1946	633.11	639	855			
1947	18,561.45	18,564	25,058			
1948	40,705.07	40,325	54,952			
1949	37,112.90	36,424	50,102			
1950	61,765.78	60,022	83,384			
1951	19,595.18	18,857	26,453			
1952	155,363.40	148,008	209,741			
1953	82,205.99	77,499	110,978			
1954	230,198.54	214,741	310,768			
1955	241,177.92	222,541	325,590			
1956	208,695.77	190,408	281,739			
1957	349,618.95	315,442	471,986			
1958	234,714.27	209,289	316,864			
1959	210,383.13	185,370	284,017			
1960	225,958.44	196,701	305,044			
1961	196,677.57	169,088	265,515			
1962	114,586.34	97,250	154,692			
1963	315,653.84	264,415	426,133			
1964	42,758.61	35,337	57,724			
1965	166,507.26	135,732	224,785			
1966	105,417.60	84,724	142,314			
1967	188,006.18	148,942	253,808			
1968	286,257.20	223,366	381,671	4,776	25.32	189
1969	195,088.09	149,944	256,213	7,156	25.84	277

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R1						
NET SALVAGE PERCENT.. -35						
1970	197,034.25	149,091	254,756	11,240	26.37	426
1971	1,395,675.03	1,039,115	1,775,562	108,599	26.91	4,036
1972	272,236.66	199,317	340,578	26,941	27.46	981
1973	296,353.05	213,309	364,486	35,591	28.01	1,271
1974	2,271,076.11	1,606,559	2,745,168	320,785	28.56	11,232
1975	1,909,863.43	1,326,982	2,267,448	310,868	29.12	10,675
1976	1,064,506.54	725,972	1,240,487	196,597	29.69	6,622
1977	1,793,840.59	1,200,357	2,051,080	370,605	30.26	12,247
1978	958,822.33	629,083	1,074,930	219,480	30.84	7,117
1979	1,458,821.18	938,088	1,602,935	366,474	31.42	11,664
1980	2,006,965.82	1,263,937	2,159,721	549,683	32.01	17,172
1981	1,098,677.10	677,087	1,156,956	326,258	32.61	10,005
1982	2,241,512.44	1,351,128	2,308,707	717,335	33.21	21,600
1983	1,641,971.35	967,573	1,653,316	563,345	33.81	16,662
1984	2,294,299.39	1,319,978	2,255,480	841,824	34.43	24,450
1985	1,493,602.58	838,807	1,433,291	583,072	35.04	16,640
1986	3,393,107.73	1,858,251	3,175,240	1,405,455	35.66	39,413
1987	658,193.74	351,133	599,990	288,572	36.29	7,952
1988	1,238,484.20	643,150	1,098,967	572,987	36.92	15,520
1989	684,779.56	345,902	591,051	333,401	37.55	8,879
1990	657,880.36	322,838	551,641	336,497	38.19	8,811
1991	5,713,129.44	2,720,047	4,647,813	3,064,912	38.84	78,911
1992	1,807,787.57	834,241	1,425,489	1,015,024	39.49	25,703
1993	2,122,280.69	948,341	1,620,454	1,244,625	40.14	31,007
1994	1,022,358.20	441,893	755,074	625,110	40.79	15,325
1995	1,678,906.65	700,741	1,197,374	1,069,150	41.45	25,794
1996	975,034.17	392,256	670,258	646,038	42.12	15,338
1997	1,830,172.73	709,100	1,211,657	1,259,076	42.78	29,431
1998	2,213,519.33	824,249	1,408,415	1,579,836	43.45	36,360
1999	2,368,085.70	846,128	1,445,800	1,751,116	44.12	39,690
2000	9,197,319.04	3,145,442	5,374,696	7,041,685	44.80	157,180
2001	12,859,958.27	4,201,348	7,178,949	10,181,995	45.48	223,879
2002	1,200,992.29	373,994	639,053	982,287	46.16	21,280
2003	1,037,399.87	307,169	524,867	875,623	46.84	18,694
2004	1,701,556.92	477,797	816,424	1,480,678	47.52	31,159
2005	1,025,590.02	272,063	464,881	919,666	48.21	19,076
2006	1,661,023.84	414,841	708,849	1,533,533	48.90	31,361
2007	7,393,288.18	1,729,996	2,956,088	7,024,851	49.60	141,630
2008	11,342,806.12	2,478,069	4,234,339	11,078,449	50.29	220,291
2009	3,627,332.61	735,367	1,256,540	3,640,359	50.99	71,394
2010	6,978,955.10	1,304,890	2,229,698	7,191,891	51.69	139,135

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R1						
NET SALVAGE PERCENT.. -35						
2011	5,064,139.24	865,991	1,479,741	5,356,847	52.40	102,230
2012	5,077,632.75	788,302	1,346,992	5,507,812	53.10	103,725
2013	8,631,061.72	1,202,130	2,054,110	9,597,823	53.81	178,365
2014	11,697,130.18	1,439,677	2,460,012	13,331,114	54.53	244,473
2015	14,877,229.83	1,590,071	2,716,994	17,367,266	55.25	314,340
2016	14,020,201.33	1,271,345	2,172,379	16,754,893	55.97	299,355
2017	10,460,617.84	779,102	1,331,271	12,790,563	56.69	225,623
2018	236,341,344.20	13,719,615	23,443,053	295,617,762	57.42	5,148,341
2019	16,732,751.06	696,425	1,189,999	21,399,215	58.15	368,000
2020	28,331,701.52	707,584	1,209,067	37,038,730	58.89	628,948
2021	21,498,854.98	179,075	305,990	28,717,464	59.63	481,594
	483,280,227.65	68,347,046	116,245,373	536,182,934		9,721,473
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.2 2.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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.. -40						
1912	10,746.65	14,363	15,045			
1917	693.31	905	971			
1920	13,175.32	16,961	18,445			
1922	3,968.60	5,059	5,556			
1923	55,815.89	70,809	78,142			
1924	110,500.18	139,468	154,700			
1925	21,823.96	27,409	30,554			
1926	26,325.89	32,899	36,856			
1927	636.97	792	892			
1928	26,191.15	32,403	36,668			
1929	288,710.27	355,319	404,194			
1930	139,475.85	170,752	195,266			
1931	51,923.72	63,232	72,693			
1932	6,813.86	8,254	9,539			
1933	966.34	1,164	1,353			
1935	5,829.92	6,946	8,162			
1936	751,429.73	890,151	1,052,002			
1937	1,227.61	1,446	1,719			
1938	944.27	1,106	1,322			
1939	36,903.54	42,945	51,665			
1940	48,061.64	55,578	67,286			
1941	28,399.66	32,627	39,760			
1942	31,800.14	36,294	44,520			
1943	14,265.54	16,174	19,972			
1944	25,978.37	29,247	36,370			
1945	74.60	83	104			
1946	5,621.36	6,238	7,870			
1947	55,757.19	61,404	78,060			
1948	12,107.09	13,231	16,950			
1949	42,547.39	46,123	59,566			
1950	212,329.23	228,296	297,261			
1951	123,371.93	131,534	172,721			
1952	727,774.37	769,176	1,018,884			
1953	518,605.61	543,193	726,048			
1954	409,135.78	424,569	572,790			
1955	465,199.19	478,136	651,279			
1956	511,292.36	520,451	713,157	2,652	17.74	149
1957	1,161,383.58	1,170,171	1,603,448	22,489	18.22	1,234
1958	285,292.02	284,439	389,758	9,651	18.71	516
1959	252,277.32	248,864	341,010	12,178	19.20	634
1960	386,155.98	376,768	516,273	24,345	19.70	1,236

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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.. -40						
1961	450,542.78	434,644	595,579	35,181	20.21	1,741
1962	307,861.50	293,481	402,148	28,858	20.74	1,391
1963	919,713.95	866,258	1,187,006	100,594	21.27	4,729
1964	434,335.41	404,038	553,640	54,430	21.81	2,496
1965	475,284.32	436,601	598,260	67,138	22.35	3,004
1966	140,436.04	127,313	174,453	22,157	22.91	967
1967	1,227,447.08	1,097,679	1,504,114	214,312	23.48	9,127
1968	2,004,416.45	1,767,895	2,422,490	383,693	24.05	15,954
1969	605,467.37	526,326	721,208	126,446	24.64	5,132
1970	973,742.79	834,098	1,142,938	220,302	25.23	8,732
1971	2,860,668.39	2,413,454	3,307,079	697,857	25.83	27,017
1972	608,163.58	505,093	692,113	159,316	26.44	6,026
1973	728,399.50	595,223	815,615	204,144	27.06	7,544
1974	3,578,805.19	2,875,928	3,940,792	1,069,535	27.69	38,625
1975	2,318,335.98	1,831,564	2,509,733	735,937	28.32	25,986
1976	3,368,859.87	2,615,057	3,583,329	1,133,075	28.96	39,126
1977	8,603,733.49	6,558,144	8,986,414	3,058,813	29.61	103,303
1978	5,144,800.71	3,848,486	5,273,457	1,929,264	30.27	63,735
1979	8,674,036.50	6,363,273	8,719,389	3,424,262	30.94	110,674
1980	2,589,040.82	1,861,950	2,551,370	1,073,287	31.61	33,954
1981	3,743,852.43	2,637,626	3,614,254	1,627,139	32.29	50,391
1982	3,844,458.98	2,651,400	3,633,128	1,749,115	32.98	53,036
1983	5,649,631.26	3,812,371	5,223,970	2,685,514	33.67	79,760
1984	2,801,259.90	1,847,465	2,531,522	1,390,242	34.38	40,438
1985	2,721,154.23	1,752,995	2,402,073	1,407,543	35.09	40,112
1986	2,135,533.77	1,343,084	1,840,385	1,149,362	35.80	32,105
1987	901,212.30	552,623	757,242	504,455	36.53	13,809
1988	1,396,236.73	834,221	1,143,106	811,625	37.26	21,783
1989	498,495.95	290,003	397,382	300,512	37.99	7,910
1990	3,592,733.39	2,032,050	2,784,453	2,245,374	38.74	57,960
1991	2,658,321.82	1,460,599	2,001,412	1,720,239	39.49	43,561
1992	2,270,201.30	1,210,671	1,658,944	1,519,338	40.24	37,757
1993	959,892.48	495,988	679,636	664,213	41.01	16,196
1994	621,236.47	310,824	425,912	443,819	41.77	10,625
1995	354,673.14	171,496	234,995	261,547	42.55	6,147
1996	540,739.17	252,380	345,828	411,207	43.33	9,490
1997	684,003.17	307,611	421,510	536,094	44.12	12,151
1998	817,236.41	353,628	484,565	659,566	44.91	14,686
1999	1,081,147.02	449,193	615,515	898,091	45.71	19,648
2000	3,898,002.49	1,552,356	2,127,144	3,330,059	46.51	71,599
2001	7,708,463.52	2,935,383	4,022,261	6,769,588	47.32	143,060

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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.. -40						
2002	329,822.60	119,769	164,116	297,636	48.14	6,183
2003	1,266,433.73	437,525	599,526	1,173,481	48.96	23,968
2004	1,198,661.43	392,933	538,424	1,139,702	49.78	22,895
2005	1,424,521.10	441,505	604,980	1,389,350	50.61	27,452
2006	638,866.83	186,449	255,485	638,929	51.45	12,418
2007	927,387.59	253,878	347,881	950,462	52.29	18,177
2008	6,478,927.95	1,656,455	2,269,787	6,800,712	53.13	128,001
2009	1,644,647.73	389,999	534,403	1,768,104	53.99	32,749
2010	2,817,123.52	616,482	844,746	3,099,227	54.84	56,514
2011	1,389,496.14	278,333	381,391	1,563,904	55.70	28,077
2012	3,151,389.20	572,185	784,047	3,627,898	56.57	64,131
2013	3,829,842.14	623,629	854,539	4,507,240	57.44	78,469
2014	6,607,045.62	951,996	1,304,490	7,945,374	58.31	136,261
2015	5,053,969.08	632,413	866,575	6,208,982	59.19	104,899
2016	5,897,263.95	626,230	858,103	7,398,067	60.07	123,157
2017	8,060,636.32	701,356	961,046	10,323,845	60.96	169,354
2018	79,728,899.26	5,409,127	7,411,953	104,208,506	61.85	1,684,859
2019	10,748,093.65	520,939	713,826	14,333,505	62.75	228,422
2020	29,975,935.14	877,935	1,203,006	40,763,303	63.64	640,530
2021	16,841,059.69	163,156	223,567	23,353,917	64.55	361,796
	289,774,133.70	86,717,745	118,297,086	287,386,701		5,243,568
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.8 1.81

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S4						
NET SALVAGE PERCENT.. -5						
1932	11,730.91	11,683	12,317			
1948	6,642.96	6,284	6,975			
1953	18,454.33	17,031	19,377			
1968	11,223.44	9,110	11,785			
1978	2,084.76	1,441	2,149	40	22.22	2
1979	4,208.79	2,849	4,249	170	23.09	7
1980	595,133.59	394,449	588,261	36,629	23.97	1,528
1981	7,771.66	5,037	7,512	648	24.88	26
1982	32,234.09	20,412	30,441	3,405	25.80	132
1985	2,681.81	1,575	2,349	467	28.64	16
2004	29,420.49	8,317	12,404	18,488	47.50	389
2013	14,586.75	2,003	2,987	12,329	56.50	218
2015	4,515.11	474	707	4,034	58.50	69
	740,688.69	480,665	701,513	76,210		2,387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 0.32

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -5						
1975	116.72	79	123			
1978	2,507.98	1,614	2,549	84	19.35	4
1979	116.73	74	117	6	19.89	
1982	239,617.16	143,008	225,862	25,736	21.58	1,193
1985	18,921.95	10,590	16,725	3,143	23.35	135
1986	31,215.67	17,070	26,960	5,816	23.96	243
1987	10,610.72	5,664	8,946	2,195	24.58	89
1988	1,628.37	848	1,339	371	25.21	15
1990	2,577.29	1,272	2,009	697	26.49	26
1993	2,411.49	1,090	1,722	810	28.47	28
1995	73,897.35	31,301	49,436	28,156	29.83	944
1998	4,322.27	1,641	2,592	1,946	31.92	61
2005	83,146.79	22,664	35,795	51,509	37.02	1,391
2007	458,598.18	110,559	174,613	306,915	38.52	7,968
2009	1,318.82	276	436	949	40.05	24
2011	706,260.30	124,733	196,998	544,575	41.59	13,094
2012	8,451.07	1,354	2,138	6,736	42.37	159
2013	750,758.88	107,997	170,566	617,731	43.15	14,316
2014	393,830.47	50,119	79,156	334,366	43.94	7,610
2015	183,428.37	20,300	32,061	160,539	44.73	3,589
2016	108,328.32	10,169	16,061	97,684	45.53	2,145
2019	90,609.42	3,901	6,161	88,979	47.95	1,856
	3,172,674.32	666,323	1,052,365	2,278,943		54,890

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.5 1.73

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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.. 0						
1949	1,092.01	949	1,092			
1955	5,309.15	4,398	5,309			
1962	16,914.30	12,968	16,914			
1964	1,129.31	844	1,129			
1976	36,660.30	22,656	32,927	3,733	26.74	140
1985	14,843.26	7,532	10,947	3,896	34.48	113
	75,948.33	49,347	68,318	7,630		253
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.2 0.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1905	1.00	1	1			
1913	4.00	4	4			
1914	7.00	7	7			
1915	3.00	3	3			
1916	2.00	2	2			
1917	4.00	4	4			
1918	6.00	6	6			
1919	4.00	4	4			
1920	4.00	4	4			
1921	4.00	4	4			
1922	90.45	87	90			
1923	3.00	3	3			
1924	505.00	480	505			
1925	17.00	16	17			
1926	122.19	115	122			
1927	50.00	47	50			
1928	363.00	340	363			
1929	298.00	278	298			
1930	2,802.73	2,603	2,803			
1931	120.00	111	120			
1932	296.00	273	296			
1933	12.00	11	12			
1934	23.00	21	23			
1935	205.50	187	206			
1936	2,912.30	2,639	2,912			
1937	4,024.42	3,630	4,024			
1938	131.87	118	132			
1939	960.38	858	960			
1940	865.97	770	866			
1941	3,056.54	2,702	3,057			
1942	555.33	488	555			
1943	389.56	340	390			
1944	190.99	166	191			
1945	819.97	707	820			
1946	616.66	528	617			
1947	971.42	826	971			
1948	275.77	233	274	2	11.70	
1949	229.05	192	226	3	12.21	
1950	1,976.76	1,641	1,929	48	12.74	4
1951	622.68	512	602	21	13.29	2
1952	976.22	796	936	40	13.86	3

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1953	388.61	314	369	20	14.46	1
1954	434.29	347	408	26	15.07	2
1955	1,142.86	904	1,063	80	15.70	5
1956	1,630.76	1,275	1,499	132	16.34	8
1957	1,731.50	1,339	1,574	158	17.00	9
1958	1,305.43	998	1,173	132	17.67	7
1959	1,058.92	800	940	119	18.35	6
1960	987.52	737	866	122	19.03	6
1961	248.46	183	215	33	19.73	2
1962	205.06	149	175	30	20.44	1
1963	204.73	147	173	32	21.15	2
1964	1,505.61	1,066	1,253	253	21.88	12
1965	904.84	632	743	162	22.61	7
1966	256.93	177	208	49	23.36	2
1967	10,268.15	6,967	8,189	2,079	24.11	86
1968	893.10	597	702	191	24.88	8
1969	762.40	502	590	172	25.65	7
1970	764.40	495	582	182	26.44	7
1971	5,299.20	3,375	3,967	1,332	27.23	49
1972	1,617.20	1,013	1,191	426	28.04	15
1973	1,731.95	1,066	1,253	479	28.85	17
1974	1,341.10	810	952	389	29.68	13
1975	2,386.00	1,415	1,663	723	30.51	24
1976	1,380.33	803	944	436	31.35	14
1977	7,895.90	4,505	5,295	2,601	32.21	81
1978	1,282.90	717	843	440	33.07	13
1979	8,018.00	4,390	5,160	2,858	33.94	84
1980	5,769.90	3,092	3,634	2,136	34.81	61
1981	1,943.25	1,018	1,197	746	35.70	21
1982	36,473.75	18,679	21,955	14,519	36.59	397
1983	1,485.50	743	873	612	37.49	16
1984	10,357.58	5,054	5,940	4,418	38.40	115
1985	9,508.06	4,523	5,316	4,192	39.32	107
1986	9,681.50	4,487	5,274	4,408	40.24	110
1987	2,796.50	1,262	1,483	1,314	41.16	32
1988	447.00	196	230	217	42.10	5
1989	1,242.46	529	622	620	43.04	14
1990	3,495.86	1,446	1,700	1,796	43.98	41
1991	8,799.79	3,528	4,147	4,653	44.93	104
1992	5,295.05	2,056	2,417	2,878	45.88	63
1993	666.91	250	294	373	46.84	8

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1994	12,177.44	4,416	5,190	6,987	47.80	146
1995	18,276.00	6,392	7,513	10,763	48.77	221
1996	3,300.00	1,112	1,307	1,993	49.73	40
1997	75,043.74	24,304	28,566	46,478	50.71	917
1998	602.59	187	220	383	51.68	7
1999	162,426.87	48,382	56,867	105,560	52.66	2,005
2001	4,955.53	1,347	1,583	3,373	54.62	62
2002	27,692.65	7,163	8,419	19,274	55.60	347
2003	57,048.99	14,004	16,460	40,589	56.59	717
2006	6,771.28	1,394	1,638	5,133	59.56	86
2007	266,680.62	51,381	60,392	206,289	60.55	3,407
2012	6,866.25	868	1,020	5,846	65.52	89
2014	6,610.95	660	776	5,835	67.51	86
2015	106,904.99	9,250	10,872	96,033	68.51	1,402
2017	42,040.61	2,517	2,958	39,083	70.51	554
2019	188,201.43	6,273	7,373	180,828	72.50	2,494
2021	2,271.98	15	18	2,254	74.50	30

1,166,003.94 284,008 332,653 833,351 14,201

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.7 1.22

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
1905	21,314.25	22,803	24,511			
1928	55,586.75	53,717	63,925			
1929	75,413.24	72,489	86,725			
1930	916.51	876	1,054			
1931	1,005.65	956	1,156			
1932	2,933.66	2,773	3,374			
1934	202.17	189	232			
1935	914.32	849	1,051			
1936	6,307.98	5,820	7,254			
1937	218.58	200	251			
1938	208.27	190	240			
1939	540.02	489	621			
1940	639.56	575	735			
1941	1,728.01	1,542	1,987			
1942	1,355.97	1,202	1,559			
1943	1,273.42	1,120	1,464			
1944	18,770.38	16,392	21,586			
1945	134.95	117	155			
1946	20,934.53	18,000	24,075			
1947	1,658.76	1,415	1,908			
1948	980.04	829	1,127			
1949	7,057.18	5,918	8,116			
1950	17,027.28	14,156	19,581			
1951	35,290.45	29,077	40,584			
1952	49,931.19	40,760	57,421			
1953	111,830.48	90,420	128,605			
1954	50,433.23	40,375	57,998			
1955	230,694.37	182,852	265,299			
1956	33,045.78	25,924	38,003			
1957	53,612.89	41,612	61,655			
1958	198,309.30	152,236	226,850	1,206	21.61	56
1959	70,040.19	53,173	79,234	1,312	22.09	59
1960	76,530.86	57,423	85,567	2,443	22.59	108
1961	31,769.11	23,556	35,101	1,433	23.09	62
1962	136,119.07	99,702	148,568	7,969	23.60	338
1963	55,619.21	40,227	59,943	4,019	24.12	167
1964	45,379.66	32,404	48,286	3,901	24.64	158
1965	31,445.30	22,154	33,012	3,150	25.18	125
1966	100,704.32	69,985	104,286	11,524	25.72	448
1967	15,488.25	10,613	15,815	1,996	26.27	76
1968	33,538.35	22,649	33,750	4,819	26.83	180

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
1969	61,613.60	40,998	61,092	9,764	27.39	356
1970	69,664.11	45,653	68,028	12,086	27.96	432
1971	197,434.28	127,357	189,777	37,272	28.54	1,306
1972	93,105.58	59,087	88,047	19,024	29.13	653
1973	145,251.10	90,664	135,100	31,939	29.72	1,075
1974	249,420.80	153,037	228,043	58,791	30.32	1,939
1975	453,704.90	273,481	407,519	114,242	30.93	3,694
1976	118,039.03	69,857	104,095	31,650	31.55	1,003
1977	95,319.14	55,365	82,500	27,117	32.17	843
1978	122,323.90	69,686	103,840	36,832	32.80	1,123
1979	133,995.06	74,842	111,524	42,570	33.43	1,273
1980	326,148.23	178,417	265,863	109,207	34.08	3,204
1981	236,903.70	126,916	189,120	83,319	34.72	2,400
1982	1,082,562.85	567,310	845,359	399,588	35.38	11,294
1983	1,206,496.92	618,174	921,153	466,318	36.04	12,939
1984	804,804.56	402,816	600,244	325,281	36.71	8,861
1985	637,116.99	311,332	463,922	268,763	37.38	7,190
1986	408,345.88	194,629	290,020	179,578	38.06	4,718
1987	698,467.46	324,508	483,556	319,682	38.74	8,252
1988	380,024.43	171,918	256,178	180,850	39.43	4,587
1990	274,534.81	117,399	174,938	140,777	40.83	3,448
1991	118,418.71	49,172	73,272	62,910	41.53	1,515
1992	75,516.46	30,408	45,312	41,532	42.24	983
1993	120,274.07	46,900	69,887	68,428	42.96	1,593
1994	226,045.27	85,264	127,053	132,899	43.68	3,043
1995	547,100.68	199,395	297,122	332,044	44.40	7,478
1996	14,425.42	5,071	7,556	9,033	45.13	200
1997	34,411.64	11,653	17,364	22,209	45.86	484
1998	12,360.03	4,024	5,996	8,218	46.60	176
1999	37,234.54	11,634	17,336	25,484	47.34	538
2000	121,108.39	36,255	54,024	85,251	48.08	1,773
2001	5,247.06	1,501	2,237	3,797	48.83	78
2002	139,134.62	37,934	56,526	103,479	49.59	2,087
2003	12,314.42	3,194	4,759	9,403	50.34	187
2005	1,526.62	355	529	1,227	51.87	24
2006	329,390.87	72,029	107,332	271,468	52.64	5,157
2007	229,453.09	47,051	70,112	193,759	53.41	3,628
2008	308,819.89	59,117	88,092	267,051	54.18	4,929
2010	89,502.16	14,663	21,850	81,077	55.74	1,455
2011	29,842.66	4,472	6,664	27,655	56.53	489
2012	65,446.43	8,892	13,250	62,013	57.32	1,082

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
2013	99,070.38	12,077	17,996	95,935	58.11	1,651
2014	2,454.65	264	393	2,430	58.91	41
2015	795,695.64	74,467	110,965	804,085	59.71	13,467
2016	219,568.29	17,443	25,992	226,512	60.51	3,743
2017	45,376.75	2,955	4,403	47,780	61.32	779
2018	339,991.73	17,262	25,723	365,267	62.13	5,879
2019	171,603.36	6,224	9,275	188,069	62.95	2,988
2020	421,492.45	9,171	13,666	471,050	63.77	7,387
2021	254,778.51	1,849	2,755	290,240	64.59	4,494
	14,259,785.61	6,201,901	9,160,023	7,238,730		159,695
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.3 1.12

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -15						
1928	556.27	610	640			
1929	19,822.26	21,578	22,796			
1931	8,956.73	9,629	10,300			
1932	40.91	44	47			
1933	1,407.72	1,497	1,619			
1935	1,618.29	1,704	1,861			
1936	106,347.33	111,464	122,299			
1937	2,862.64	2,985	3,292			
1938	910.94	945	1,048			
1939	33,635.90	34,713	38,681			
1940	1,180.13	1,211	1,357			
1941	12,224.31	12,478	14,058			
1942	11,791.42	11,965	13,560			
1943	51,936.05	52,392	59,726			
1944	16,047.34	16,089	18,454			
1945	13,426.65	13,378	15,441			
1946	1,173.58	1,162	1,350			
1947	27,404.91	26,952	31,516			
1948	12,283.68	12,002	14,088	38	7.52	5
1949	65,157.01	63,226	74,214	717	7.81	92
1950	54,386.18	52,399	61,505	1,039	8.11	128
1951	92,301.97	88,293	103,637	2,510	8.41	298
1952	140,053.36	133,004	156,118	4,943	8.71	568
1953	652,982.88	615,462	722,422	28,508	9.02	3,161
1954	96,936.30	90,675	106,433	5,044	9.33	541
1955	1,060,796.44	984,472	1,155,561	64,355	9.65	6,669
1956	95,445.16	87,875	103,147	6,615	9.97	663
1957	422,210.01	385,520	452,519	33,023	10.30	3,206
1958	189,827.02	171,847	201,712	16,589	10.64	1,559
1959	539,830.57	484,352	568,526	52,279	10.99	4,757
1960	306,092.10	272,171	319,471	32,535	11.34	2,869
1961	228,390.83	201,189	236,153	26,496	11.70	2,265
1962	620,386.99	541,219	635,276	78,169	12.07	6,476
1963	457,652.04	395,251	463,941	62,359	12.45	5,009
1964	448,459.02	383,289	449,900	65,828	12.84	5,127
1965	469,751.80	397,166	466,189	74,026	13.24	5,591
1966	615,530.52	514,614	604,048	103,812	13.65	7,605
1967	274,078.82	226,496	265,858	49,333	14.07	3,506
1968	2,253,126.57	1,840,196	2,159,999	431,097	14.49	29,751
1969	856,495.31	690,858	810,921	174,049	14.93	11,658
1970	1,251,483.82	996,507	1,169,688	269,518	15.38	17,524

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -15						
1971	1,810,029.95	1,422,104	1,669,248	412,286	15.84	26,028
1972	1,671,624.73	1,295,292	1,520,398	401,970	16.31	24,646
1973	2,153,084.19	1,644,590	1,930,399	545,648	16.79	32,498
1974	3,867,170.89	2,910,278	3,416,048	1,031,199	17.28	59,676
1975	8,828,897.92	6,542,743	7,679,791	2,473,442	17.78	139,114
1976	4,307,920.68	3,141,896	3,687,919	1,266,190	18.29	69,229
1977	4,120,397.60	2,955,850	3,469,540	1,268,917	18.81	67,460
1978	3,923,811.02	2,766,091	3,246,803	1,265,580	19.35	65,405
1979	3,354,671.31	2,323,211	2,726,956	1,130,916	19.89	56,859
1980	2,972,872.57	2,021,197	2,372,456	1,046,347	20.44	51,191
1981	4,370,115.49	2,914,867	3,421,435	1,604,198	21.00	76,390
1982	6,131,854.60	4,008,148	4,704,715	2,346,918	21.58	108,754
1983	11,583,266.93	7,416,997	8,705,980	4,614,777	22.16	208,248
1984	12,339,801.43	7,733,971	9,078,040	5,112,732	22.75	224,735
1985	7,031,694.28	4,310,077	5,059,115	3,027,333	23.35	129,650
1986	3,898,099.18	2,334,650	2,740,383	1,742,431	23.96	72,722
1987	6,130,957.16	3,584,525	4,207,471	2,843,130	24.58	115,668
1988	2,352,386.59	1,341,260	1,574,354	1,130,891	25.21	44,859
1989	407,011.97	226,168	265,473	202,591	25.84	7,840
1990	2,057,862.47	1,112,748	1,306,130	1,060,412	26.49	40,031
1991	4,063,948.23	2,136,743	2,508,083	2,165,457	27.14	79,788
1992	3,315,037.86	1,692,658	1,986,821	1,825,473	27.80	65,664
1993	4,098,831.53	2,029,700	2,382,437	2,331,219	28.47	81,883
1994	5,341,751.59	2,562,866	3,008,260	3,134,754	29.14	107,576
1995	2,450,425.69	1,136,777	1,334,335	1,483,655	29.83	49,737
1996	4,252,100.99	1,905,111	2,236,196	2,653,720	30.52	86,950
1997	2,969,394.67	1,282,600	1,505,500	1,909,304	31.22	61,156
1998	1,624,424.26	675,501	792,895	1,075,193	31.92	33,684
1999	5,133,048.67	2,050,704	2,407,091	3,495,915	32.63	107,138
2000	1,377,712.68	527,595	619,284	965,086	33.35	28,938
2001	2,866,028.08	1,050,084	1,232,576	2,063,356	34.07	60,562
2002	6,898,034.85	2,411,553	2,830,651	5,102,089	34.80	146,612
2003	2,950,460.41	981,943	1,152,593	2,240,436	35.53	63,058
2004	3,307,774.37	1,044,562	1,226,094	2,577,847	36.27	71,074
2005	7,935,264.41	2,368,994	2,780,696	6,344,858	37.02	171,390
2006	5,632,118.59	1,584,259	1,859,584	4,617,352	37.77	122,249
2007	5,112,653.14	1,349,945	1,584,549	4,295,002	38.52	111,501
2008	5,284,329.25	1,302,904	1,529,333	4,547,646	39.28	115,775
2009	3,442,453.03	787,805	924,716	3,034,105	40.05	75,758
2010	4,600,272.35	971,302	1,140,102	4,150,211	40.82	101,671
2011	6,754,744.01	1,306,570	1,533,636	6,234,320	41.59	149,899

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -15						
2012	3,309,539.98	580,791	681,725	3,124,246	42.37	73,737
2013	7,670,883.79	1,208,548	1,418,579	7,402,937	43.15	171,563
2014	15,594,821.55	2,173,606	2,551,352	15,382,693	43.94	350,084
2015	15,202,494.26	1,842,694	2,162,931	15,319,937	44.73	342,498
2016	18,656,227.57	1,918,047	2,251,380	19,203,282	45.53	421,772
2017	27,606,768.16	2,330,287	2,735,262	29,012,521	46.33	626,215
2018	34,501,838.04	2,269,531	2,663,947	37,013,167	47.14	785,175
2019	51,230,442.93	2,415,515	2,835,301	56,079,708	47.95	1,169,546
2020	41,458,228.27	1,172,853	1,376,681	46,300,282	48.77	949,360
2021	58,920,797.75	555,623	652,183	67,106,734	49.59	1,353,231
	468,391,383.70	119,583,213	140,346,798	398,303,293		9,875,275
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.3 2.11

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S0						
NET SALVAGE PERCENT.. -55						
1928	3,361.87	4,962	5,211			
1929	2,428.70	3,557	3,764			
1931	1,845.82	2,661	2,861			
1932	243.18	348	377			
1935	1,375.65	1,919	2,132			
1936	745.68	1,031	1,156			
1937	5,263.00	7,218	8,158			
1938	6,893.88	9,371	10,686			
1939	253.74	342	393			
1940	1,125.40	1,503	1,744			
1941	1,007.06	1,333	1,561			
1942	380.23	499	589			
1943	4,286.82	5,572	6,645			
1944	213.87	275	331			
1945	2,448.44	3,123	3,795			
1946	2,242.22	2,833	3,475			
1947	1,755.37	2,196	2,721			
1948	15,602.63	19,333	24,184			
1949	3,309.34	4,059	5,129			
1950	47,893.43	58,156	74,235			
1951	28,095.21	33,767	43,548			
1952	11,424.71	13,589	17,708			
1953	8,080.78	9,512	12,525			
1954	34,364.10	40,012	53,264			
1955	35,350.00	40,711	54,792			
1956	7,330.27	8,351	11,362			
1957	34,683.14	39,061	53,759			
1958	199,324.25	221,952	308,953			
1959	24,344.84	26,799	37,735			
1960	100,328.43	109,136	155,509			
1961	139,672.85	150,116	216,493			
1962	71,980.31	76,425	111,569			
1963	52,727.81	55,281	81,728			
1964	92,067.74	95,327	142,705			
1965	63,774.98	65,182	98,851			
1966	179,049.18	180,614	277,526			
1967	204,225.43	203,225	316,549			
1968	347,492.01	341,157	538,613			
1969	290,795.84	281,528	447,318	3,416	18.77	182
1970	90,382.38	86,269	137,072	3,021	19.21	157
1971	118,055.74	111,036	176,425	6,561	19.66	334

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S0						
NET SALVAGE PERCENT.. -55						
1972	515,607.49	477,917	759,360	39,832	20.10	1,982
1973	267,159.64	243,903	387,536	26,561	20.55	1,293
1974	329,028.00	295,694	469,827	40,166	21.01	1,912
1975	532,423.95	471,057	748,460	76,797	21.46	3,579
1976	628,040.21	546,696	868,643	104,819	21.92	4,782
1977	409,011.73	350,077	556,236	77,732	22.39	3,472
1978	312,261.11	262,815	417,585	66,420	22.85	2,907
1979	469,439.33	388,264	616,911	110,720	23.32	4,748
1980	413,475.74	335,825	533,591	107,296	23.80	4,508
1981	1,317,198.12	1,050,637	1,669,352	372,305	24.27	15,340
1982	422,191.20	330,339	524,874	129,522	24.76	5,231
1983	1,057,092.00	811,382	1,289,201	349,292	25.24	13,839
1984	975,683.23	734,075	1,166,368	345,941	25.73	13,445
1985	804,764.42	593,007	942,226	305,159	26.23	11,634
1986	1,664,165.16	1,200,995	1,908,255	671,201	26.72	25,120
1987	152,470.35	107,624	171,003	65,326	27.23	2,399
1988	328,546.67	226,717	360,230	149,017	27.74	5,372
1989	462,068.05	311,549	495,019	221,186	28.25	7,830
1990	321,546.86	211,620	336,242	162,156	28.77	5,636
1991	591,538.84	379,774	603,421	313,464	29.29	10,702
1992	247,327.40	154,723	245,839	137,518	29.82	4,612
1993	237,055.85	144,329	229,324	138,113	30.36	4,549
1994	366,612.22	217,071	344,903	223,346	30.90	7,228
1995	1,836,482.58	1,056,069	1,677,983	1,168,565	31.45	37,156
1996	252,758.73	141,039	224,096	167,680	32.00	5,240
1997	289,457.46	156,492	248,649	200,010	32.56	6,143
1998	416,135.59	217,626	345,785	299,225	33.13	9,032
1999	182,667.85	92,245	146,568	136,567	33.71	4,051
2000	482,247.19	234,859	373,166	374,317	34.29	10,916
2001	551,556.07	258,354	410,497	444,415	34.89	12,738
2002	134,050.45	60,297	95,806	111,972	35.49	3,155
2003	750,715.57	323,483	513,980	649,629	36.10	17,995
2005	636,982.05	249,793	396,895	590,427	37.35	15,808
2006	2,029,648.52	755,658	1,200,661	1,945,294	37.99	51,205
2007	877,046.07	308,861	490,748	868,673	38.64	22,481
2008	4,742,421.02	1,573,061	2,499,429	4,851,324	39.30	123,443
2009	405,167.92	125,853	199,967	428,043	39.98	10,706
2010	1,614,158.58	466,863	741,796	1,760,150	40.67	43,279
2011	1,331,564.47	356,233	566,017	1,497,908	41.37	36,208
2012	2,211,366.29	542,249	861,577	2,566,041	42.09	60,966
2013	2,311,346.39	513,743	816,283	2,766,304	42.83	64,588

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S0						
NET SALVAGE PERCENT.. -55						
2014	1,450,851.36	288,748	458,790	1,790,030	43.58	41,075
2015	666,576.66	116,751	185,505	847,689	44.35	19,114
2016	319,184.46	47,989	76,249	418,487	45.15	9,269
2017	1,197,759.11	150,007	238,346	1,618,181	45.96	35,208
2018	1,170,044.73	116,068	184,420	1,629,149	46.80	34,811
2019	1,630,195.22	117,749	187,091	2,339,712	47.67	49,081
2020	3,020,502.75	133,899	212,751	4,469,028	48.57	92,012
2021	2,616,650.64	39,747	63,154	3,992,654	49.51	80,643
	48,188,471.63	20,609,167	32,513,766	42,178,365		1,059,116
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.8 2.20

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -55						
1907	9.14	14	14			
1912	29.57	46	46			
1913	6.35	10	10			
1914	169.43	263	263			
1915	119.10	185	185			
1916	157.30	244	244			
1917	222.96	346	346			
1918	70.16	109	109			
1919	14.54	23	23			
1920	92.33	143	143			
1921	24.15	37	37			
1922	45.14	70	70			
1923	3,151.74	4,885	4,885			
1924	377.81	586	586			
1925	2,136.31	3,311	3,311			
1926	2,222.67	3,445	3,445			
1927	786.27	1,219	1,219			
1928	803.44	1,236	1,245			
1929	555.43	849	861			
1930	1,412.83	2,144	2,190			
1931	452.48	682	701			
1933	94.32	140	146			
1934	364.63	537	565			
1935	412.47	603	639			
1936	363.84	528	564			
1941	59.89	84	93			
1942	378.63	528	587			
1944	722.52	992	1,120			
1946	377.60	511	585			
1948	248.40	331	385			
1953	2,973.04	3,791	4,608			
1955	48,885.01	61,198	75,772			
1956	59,678.44	73,982	92,502			
1957	168,971.60	207,406	261,906			
1958	402,260.62	488,721	623,504			
1959	252,956.49	304,154	392,083			
1960	241,861.21	287,705	374,885			
1961	270,960.17	318,834	419,988			
1962	377,062.77	438,710	584,060	387	11.72	33
1963	336,320.44	386,755	514,892	6,405	12.13	528
1964	389,257.99	442,370	588,933	14,417	12.54	1,150

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -55						
1965	513,178.54	576,096	766,964	28,463	12.96	2,196
1966	412,392.30	457,238	608,727	30,481	13.38	2,278
1967	636,148.92	696,305	927,000	59,031	13.81	4,275
1968	770,861.49	832,573	1,108,415	86,420	14.25	6,065
1969	802,960.73	855,593	1,139,062	105,527	14.69	7,184
1970	1,090,037.48	1,144,946	1,524,281	165,277	15.15	10,909
1971	1,518,778.94	1,572,756	2,093,830	260,277	15.60	16,684
1972	1,746,398.29	1,781,395	2,371,593	335,324	16.07	20,866
1973	2,090,185.29	2,099,674	2,795,322	444,465	16.54	26,872
1974	3,148,446.41	3,112,864	4,144,195	735,897	17.02	43,237
1975	3,626,553.82	3,528,176	4,697,105	924,053	17.50	52,803
1976	3,019,137.37	2,887,446	3,844,093	835,570	18.00	46,421
1977	3,478,937.33	3,269,815	4,353,145	1,039,208	18.50	56,173
1978	2,894,189.44	2,671,544	3,556,660	929,334	19.01	48,887
1979	3,357,842.70	3,043,058	4,051,261	1,153,395	19.52	59,088
1980	4,186,274.80	3,722,063	4,955,229	1,533,497	20.04	76,522
1981	3,219,978.31	2,806,620	3,736,488	1,254,478	20.57	60,986
1982	3,305,830.04	2,822,576	3,757,730	1,366,307	21.11	64,723
1983	3,014,040.35	2,518,781	3,353,284	1,318,479	21.66	60,872
1984	4,012,161.20	3,280,132	4,366,880	1,851,970	22.21	83,385
1985	3,906,613.49	3,121,664	4,155,910	1,899,341	22.77	83,414
1986	2,755,889.84	2,150,338	2,862,772	1,408,857	23.34	60,362
1987	2,937,177.99	2,236,614	2,977,632	1,574,994	23.91	65,872
1988	2,784,918.56	2,067,404	2,752,361	1,564,263	24.49	63,874
1989	2,715,620.70	1,963,092	2,613,489	1,595,723	25.08	63,625
1990	3,110,726.84	2,187,186	2,911,828	1,909,799	25.68	74,369
1991	3,629,524.77	2,480,118	3,301,812	2,323,951	26.28	88,430
1992	4,378,466.92	2,903,793	3,865,856	2,920,768	26.89	108,619
1993	3,525,683.52	2,266,147	3,016,950	2,447,859	27.51	88,981
1994	3,910,089.23	2,433,286	3,239,464	2,821,174	28.13	100,291
1995	6,025,654.68	3,624,669	4,825,567	4,514,198	28.76	156,961
1996	5,689,810.33	3,304,380	4,399,162	4,420,044	29.39	150,393
1997	5,991,054.09	3,352,851	4,463,692	4,822,442	30.03	160,587
1998	6,969,635.69	3,751,103	4,993,890	5,809,045	30.68	189,343
1999	6,266,729.21	3,238,458	4,311,399	5,402,031	31.33	172,424
2000	10,230,485.08	5,067,502	6,746,428	9,110,824	31.98	284,891
2001	7,659,219.29	3,627,188	4,828,920	7,042,870	32.64	215,774
2002	9,677,565.30	4,369,266	5,816,858	9,183,368	33.31	275,694
2003	9,981,374.33	4,289,061	5,710,080	9,761,050	33.97	287,343
2004	5,189,720.14	2,113,739	2,814,047	5,230,019	34.65	150,938
2005	8,379,855.77	3,227,841	4,297,265	8,691,511	35.32	246,079

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -55						
2006	8,553,644.25	3,102,937	4,130,979	9,127,170	36.00	253,532
2007	21,116,487.15	7,186,648	9,567,674	23,162,881	36.68	631,485
2008	17,687,381.83	5,617,150	7,478,182	19,937,260	37.37	533,510
2009	7,778,245.96	2,293,225	3,052,999	9,003,282	38.06	236,555
2010	11,870,679.03	3,229,673	4,299,704	14,099,848	38.75	363,867
2011	10,900,546.78	2,714,149	3,613,380	13,282,468	39.45	336,691
2012	12,583,111.37	2,842,487	3,784,238	15,719,585	40.15	391,521
2013	13,938,803.44	2,827,033	3,763,664	17,841,481	40.85	436,756
2014	16,031,180.02	2,875,946	3,828,783	21,019,546	41.56	505,764
2015	18,458,175.39	2,879,328	3,833,285	24,776,887	42.27	586,158
2016	21,194,589.55	2,809,799	3,740,720	29,110,894	42.98	677,313
2017	27,106,124.26	2,949,838	3,927,156	38,087,337	43.70	871,564
2018	25,493,848.75	2,160,706	2,876,575	36,638,891	44.43	824,643
2019	52,399,783.79	3,179,750	4,233,241	76,986,424	45.16	1,704,748
2020	42,172,506.33	1,543,978	2,055,517	63,311,868	45.89	1,379,644
2021	49,022,056.00	597,996	796,119	75,188,068	46.63	1,612,440
	521,434,382.65	159,303,721	211,996,612	596,226,681		15,186,592
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.3 2.91

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -60						
1908	37.32	57	60			
1909	544.33	832	871			
1910	634.64	964	1,015			
1913	459.94	688	736			
1914	2.23	3	4			
1917	0.04					
1918	132.14	193	211			
1921	157.30	227	252			
1922	487.06	701	779			
1923	86.93	125	139			
1926	26,601.84	37,576	42,563			
1927	672.66	945	1,076			
1928	16,299.99	22,798	26,080			
1929	19,875.64	27,656	31,801			
1930	62,630.65	86,681	100,209			
1931	51,185.82	70,459	81,897			
1932	15,715.99	21,516	25,146			
1933	1,825.29	2,485	2,920			
1935	4,229.36	5,693	6,767			
1936	5,818.46	7,786	9,310			
1937	11,032.38	14,674	17,652			
1938	986.35	1,304	1,578			
1940	8,025.43	10,478	12,841			
1941	45,390.12	58,886	72,624			
1942	53,062.10	68,386	84,899			
1943	60,645.54	77,626	97,033			
1944	121,507.40	154,460	194,412			
1945	40,187.45	50,722	64,300			
1946	59,311.93	74,322	94,899			
1947	87,813.93	109,217	140,502			
1948	79,154.82	97,687	126,648			
1949	312,063.71	382,131	499,302			
1950	384,920.44	467,552	615,873			
1951	439,041.16	528,837	702,466			
1952	572,273.48	683,523	915,638			
1953	290,578.96	343,966	464,926			
1954	446,847.23	524,184	714,956			
1955	746,261.17	867,251	1,194,018			
1956	832,481.59	958,126	1,331,971			
1957	688,591.12	784,807	1,101,746			
1958	942,826.32	1,063,508	1,508,522			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -60						
1959	992,189.49	1,107,553	1,587,503			
1960	730,448.96	806,614	1,168,718			
1961	696,595.31	760,682	1,114,552			
1962	1,001,839.07	1,081,457	1,602,943			
1963	721,219.96	769,305	1,153,952			
1964	648,228.79	682,974	1,037,166			
1965	722,403.74	751,496	1,155,846			
1966	696,698.72	715,459	1,114,718			
1967	794,102.91	804,687	1,270,565			
1968	747,011.30	746,617	1,195,218			
1969	828,377.87	816,012	1,325,405			
1970	843,670.67	819,143	1,349,873			
1971	1,189,303.07	1,137,297	1,902,885			
1972	1,070,247.19	1,007,454	1,707,521	4,875	24.70	197
1973	1,238,132.05	1,147,006	1,944,046	36,965	25.26	1,463
1974	2,193,043.72	1,998,301	3,386,894	121,976	25.83	4,722
1975	2,572,289.47	2,304,072	3,905,142	210,521	26.41	7,971
1976	4,119,290.38	3,624,976	6,143,925	446,940	27.00	16,553
1977	4,129,216.23	3,567,643	6,046,752	559,994	27.60	20,290
1978	3,042,420.81	2,579,973	4,372,763	495,110	28.20	17,557
1979	4,010,278.85	3,335,461	5,653,229	763,217	28.81	26,491
1980	6,336,031.00	5,165,132	8,754,315	1,383,335	29.43	47,004
1981	3,800,112.01	3,034,009	5,142,302	937,877	30.06	31,200
1982	4,950,772.69	3,869,524	6,558,406	1,362,830	30.69	44,406
1983	4,828,563.70	3,691,572	6,256,797	1,468,905	31.33	46,885
1984	4,691,058.28	3,505,159	5,940,848	1,564,845	31.98	48,932
1985	4,466,205.30	3,259,758	5,524,921	1,621,007	32.63	49,678
1986	4,367,545.57	3,110,880	5,272,590	1,715,483	33.29	51,531
1987	3,396,538.04	2,358,556	3,997,486	1,436,975	33.96	42,314
1988	2,957,664.78	2,000,943	3,391,372	1,340,892	34.63	38,721
1989	2,269,777.74	1,494,422	2,532,876	1,098,768	35.31	31,118
1990	2,213,011.24	1,416,327	2,400,514	1,140,304	36.00	31,675
1991	3,900,137.50	2,424,325	4,108,957	2,131,263	36.69	58,088
1992	2,658,754.50	1,603,038	2,716,968	1,537,039	37.39	41,108
1993	3,148,843.38	1,839,781	3,118,221	1,919,928	38.09	50,405
1994	3,678,898.89	2,079,785	3,525,001	2,361,237	38.80	60,857
1995	3,247,519.28	1,774,445	3,007,484	2,188,547	39.51	55,392
1996	4,251,961.19	2,241,634	3,799,316	3,003,822	40.23	74,666
1997	4,134,968.78	2,099,439	3,558,312	3,057,638	40.96	74,649
1998	6,000,986.79	2,931,650	4,968,816	4,632,763	41.68	111,151
1999	4,544,649.92	2,130,532	3,611,011	3,660,429	42.42	86,290

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -60						
2000	3,927,635.53	1,763,791	2,989,427	3,294,790	43.16	76,339
2001	4,855,379.81	2,084,551	3,533,078	4,235,530	43.90	96,481
2002	4,037,284.68	1,652,574	2,800,926	3,658,729	44.65	81,942
2003	5,681,101.28	2,211,812	3,748,772	5,340,990	45.40	117,643
2004	1,507,988.11	556,942	943,954	1,468,827	46.15	31,827
2005	4,258,155.45	1,486,403	2,519,285	4,293,764	46.91	91,532
2006	4,929,538.46	1,620,832	2,747,127	5,140,135	47.67	107,827
2007	7,706,827.85	2,375,799	4,026,711	8,304,214	48.44	171,433
2008	6,339,757.01	1,824,126	3,091,687	7,051,924	49.21	143,303
2009	3,969,124.46	1,059,470	1,795,682	4,554,917	49.99	91,117
2010	3,158,175.90	778,175	1,318,919	3,734,162	50.76	73,565
2011	5,597,760.41	1,261,332	2,137,815	6,818,602	51.55	132,272
2012	4,571,807.78	935,063	1,584,826	5,730,066	52.33	109,499
2013	8,613,280.11	1,580,296	2,678,423	11,102,825	53.12	209,014
2014	8,068,446.59	1,308,121	2,217,117	10,692,398	53.92	198,301
2015	5,393,703.86	759,434	1,287,155	7,342,771	54.72	134,188
2016	11,282,469.76	1,347,939	2,284,604	15,767,348	55.52	283,994
2017	12,210,714.49	1,195,087	2,025,538	17,511,605	56.33	310,875
2018	21,302,218.51	1,624,763	2,753,790	31,329,760	57.14	548,298
2019	36,473,098.73	1,994,057	3,379,702	54,977,256	57.95	948,702
2020	19,975,091.04	655,183	1,110,461	30,849,685	58.77	524,922
2021	25,163,456.61	274,986	466,070	39,795,461	59.59	667,821
	328,284,425.83	120,554,861	200,055,840	325,199,241		6,322,209
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.4 1.93

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S2.5						
NET SALVAGE PERCENT.. -5						
1928	8,052.34	7,378	8,430	25	8.92	3
1931	8,664.40	7,847	8,966	132	9.62	14
1932	80,812.45	72,901	83,298	1,555	9.86	158
1938	382.74	336	384	18	11.42	2
1939	1,526.15	1,335	1,525	77	11.70	7
1940	2,494.34	2,171	2,481	138	11.98	12
1941	203.23	176	201	12	12.27	1
1944	34,325.71	29,251	33,423	2,619	13.19	199
1948	2,645.59	2,202	2,516	262	14.51	18
1953	13,599.39	10,940	12,500	1,779	16.37	109
1954	23,705.40	18,931	21,631	3,260	16.76	195
1955	11,297.44	8,953	10,230	1,632	17.17	95
1956	5,580.31	4,387	5,013	846	17.59	48
1958	2,823.75	2,183	2,494	471	18.47	26
1961	1,223.37	920	1,051	234	19.86	12
1962	20,824.99	15,510	17,722	4,144	20.35	204
1964	26.46	19	22	6	21.36	
1965	8,269.45	5,968	6,819	1,864	21.89	85
1968	3,299.26	2,299	2,627	837	23.54	36
1969	12,692.06	8,735	9,981	3,346	24.12	139
1970	17,579.54	11,940	13,643	4,816	24.72	195
1972	6,899.53	4,559	5,209	2,036	25.95	78
1973	10,376.57	6,758	7,722	3,173	26.58	119
1974	34,503.40	22,136	25,293	10,936	27.23	402
1975	33,374.35	21,076	24,082	10,961	27.90	393
1976	37,885.05	23,538	26,895	12,884	28.58	451
1977	23,326.36	14,251	16,284	8,209	29.27	280
1978	36,693.73	22,027	25,169	13,359	29.98	446
1979	27,242.81	16,060	18,351	10,254	30.70	334
1980	31,974.78	18,494	21,132	12,442	31.44	396
1981	823,496.49	467,044	533,656	331,015	32.19	10,283
1982	478,952.96	266,180	304,144	198,757	32.95	6,032
1983	294,964.18	160,474	183,361	126,351	33.73	3,746
1984	352,599.14	187,654	214,418	155,811	34.52	4,514
1985	197,454.45	102,687	117,333	89,994	35.33	2,547
1986	171,148.77	86,901	99,295	80,411	36.15	2,224
1991	18,019.91	7,995	9,135	9,786	40.42	242
1993	3,840.28	1,601	1,829	2,203	42.20	52
1994	52.12	21	24	31	43.11	1
1995	32.14	13	15	19	44.03	
1996	168.27	63	72	105	44.95	2

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S2.5						
NET SALVAGE PERCENT.. -5						
1999	0.83			1	47.77	
2000	129.77	41	47	89	48.73	2
2001	109.32	33	38	77	49.69	2
2002	2,532.03	735	840	1,819	50.65	36
2003	40,673.66	11,214	12,813	29,894	51.62	579
2004	85,178.05	22,231	25,402	64,035	52.60	1,217
2005	14,014.36	3,452	3,944	10,771	53.58	201
2006	23,463.48	5,434	6,209	18,428	54.56	338
2007	15,308.54	3,320	3,794	12,280	55.54	221
2008	139,404.24	28,167	32,184	114,190	56.53	2,020
2013	169,339.95	21,591	24,670	153,137	61.50	2,490
2014	146,534.80	16,485	18,836	135,026	62.50	2,160
2015	32,661.07	3,185	3,639	30,655	63.50	483
2016	20,531.13	1,694	1,936	19,622	64.50	304
2017	386,829.91	26,113	29,838	376,333	65.50	5,746
2018	129,982.78	6,824	7,797	128,685	66.50	1,935
2019	111,441.88	4,179	4,775	112,239	67.50	1,663
2020	839,398.77	18,888	21,582	859,787	68.50	12,552
2021	55,881.16	419	479	58,196	69.50	837
	5,056,449.39	1,817,919	2,077,199	3,232,073		66,886
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.3 1.32

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -35						
1927	11.19	15	15			
1928	4,370.47	5,811	5,900			
1929	524.10	693	708			
1931	2,664.66	3,488	3,597			
1932	16,064.38	20,915	21,687			
1933	9,179.14	11,887	12,392			
1937	76.38	97	103			
1938	32,579.03	41,081	43,982			
1940	30,593.73	38,212	41,302			
1941	149.10	185	201			
1942	198.86	246	268			
1943	6,354.33	7,828	8,578			
1944	2,110.97	2,588	2,850			
1945	2,555.45	3,119	3,450			
1946	552.93	672	746			
1947	562.29	680	759			
1948	27,380.20	32,940	36,963			
1949	661.96	792	894			
1951	13,142.49	15,569	17,742			
1952	8,303.33	9,785	11,209			
1953	14,572.22	17,077	19,672			
1954	34,505.43	40,213	46,582			
1955	104,765.98	121,389	141,434			
1956	56,828.97	65,448	76,719			
1957	13,236.55	15,151	17,869			
1958	37,358.82	42,491	50,409	25	8.19	3
1959	5,180.13	5,851	6,941	52	8.49	6
1960	2,620.44	2,940	3,488	50	8.79	6
1961	28,069.62	31,255	37,079	815	9.11	89
1962	76,711.27	84,740	100,531	3,029	9.45	321
1963	36,550.55	40,053	47,517	1,826	9.79	187
1964	5,293.95	5,752	6,824	323	10.15	32
1965	2,830.49	3,047	3,615	206	10.53	20
1966	27,151.84	28,957	34,353	2,302	10.92	211
1967	16,169.71	17,073	20,255	1,574	11.33	139
1968	66,649.32	69,628	82,603	7,374	11.76	627
1969	126,374.42	130,578	154,911	15,694	12.20	1,286
1970	179,071.16	182,891	216,973	24,773	12.66	1,957
1971	144,904.60	146,227	173,476	22,145	13.13	1,687
1972	84,349.21	84,023	99,681	14,190	13.63	1,041
1973	332,469.19	326,872	387,784	61,049	14.13	4,321

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -35						
1974	284,979.15	276,261	327,742	56,980	14.66	3,887
1976	927,001.06	872,162	1,034,688	216,763	15.76	13,754
1977	718,707.70	665,556	789,582	180,673	16.33	11,064
1978	1,215,903.16	1,107,368	1,313,725	327,744	16.92	19,370
1979	3,310,842.27	2,963,727	3,516,014	953,623	17.52	54,431
1980	4,520,449.50	3,974,933	4,715,657	1,386,950	18.13	76,500
1981	2,545,671.07	2,196,814	2,606,188	830,468	18.76	44,268
1982	1,720,349.37	1,456,004	1,727,329	595,143	19.40	30,677
1983	1,364,429.82	1,131,400	1,342,235	499,745	20.06	24,913
1984	2,326,696.36	1,889,461	2,241,560	899,480	20.72	43,411
1985	2,037,855.64	1,618,915	1,920,598	830,507	21.40	38,809
1986	2,095,189.73	1,626,928	1,930,104	898,402	22.09	40,670
1987	3,722,563.60	2,822,952	3,349,006	1,676,455	22.79	73,561
1988	5,039,556.47	3,728,808	4,423,667	2,379,734	23.50	101,265
1989	4,772,301.11	3,441,834	4,083,216	2,359,390	24.22	97,415
1990	5,622,031.70	3,948,108	4,683,833	2,905,910	24.95	116,469
1991	4,498,823.04	3,071,749	3,644,166	2,429,245	25.70	94,523
1992	3,414,693.88	2,265,043	2,687,131	1,922,706	26.45	72,692
1993	4,669,878.50	3,005,466	3,565,531	2,738,805	27.21	100,654
1994	6,365,779.35	3,969,649	4,709,388	3,884,414	27.98	138,828
1995	6,308,451.14	3,806,154	4,515,426	4,000,983	28.76	139,116
1996	7,351,574.60	4,286,644	5,085,455	4,839,171	29.54	163,818
1997	8,116,188.88	4,563,968	5,414,458	5,542,397	30.34	182,676
1998	8,184,266.79	4,432,210	5,258,147	5,790,613	31.14	185,954
1999	7,024,103.76	3,654,381	4,335,370	5,147,170	31.96	161,050
2000	8,476,919.94	4,229,873	5,018,105	6,425,737	32.78	196,026
2001	8,358,100.43	3,990,387	4,733,991	6,549,445	33.61	194,866
2002	8,778,735.85	3,999,812	4,745,172	7,106,121	34.45	206,273
2003	9,711,691.76	4,213,150	4,998,265	8,112,519	35.29	229,882
2004	8,813,029.33	3,628,765	4,304,981	7,592,609	36.14	210,089
2005	15,566,258.65	6,061,828	7,191,442	13,823,007	37.00	373,595
2006	16,291,208.51	5,976,194	7,089,850	14,903,281	37.87	393,538
2007	17,406,174.52	5,992,076	7,108,692	16,389,644	38.74	423,068
2008	14,460,770.88	4,647,807	5,513,920	14,008,121	39.62	353,562
2009	9,223,288.09	2,753,636	3,266,773	9,184,666	40.50	226,782
2010	7,497,401.70	2,065,189	2,450,034	7,671,458	41.39	185,346
2011	6,140,258.19	1,547,870	1,836,314	6,453,035	42.29	152,590
2012	11,588,226.08	2,650,424	3,144,327	12,499,778	43.19	289,414
2013	11,349,788.42	2,327,751	2,761,524	12,560,690	44.10	284,823
2014	14,453,692.19	2,622,868	3,111,636	16,400,848	45.01	364,382
2015	18,880,139.69	2,975,236	3,529,668	21,958,521	45.93	478,087

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -35						
2016	28,421,211.50	3,800,030	4,508,161	33,860,475	46.85	722,742
2017	27,775,404.61	3,042,865	3,609,899	33,886,897	47.78	709,228
2018	47,017,070.84	4,015,940	4,764,305	58,708,741	48.71	1,205,271
2019	41,008,262.15	2,501,771	2,967,973	52,393,181	49.65	1,055,250
2020	25,092,840.08	925,135	1,097,533	32,777,801	50.58	648,039
2021	42,275,916.84	515,935	612,079	56,460,409	51.53	1,095,680
	498,298,376.76	142,919,296	169,526,922	503,175,887		12,040,241
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.8 2.42

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. -10						
1910	45.90	50	50			
1917	412.59	454	454			
1920	546.00	601	601			
1922	2,978.00	3,276	3,276			
1923	9,103.00	10,013	10,013			
1924	83.00	91	91			
1925	2,467.00	2,714	2,714			
1926	1,106.00	1,217	1,217			
1927	1,293.00	1,422	1,422			
1928	1,028.00	1,125	1,131			
1929	4,131.00	4,490	4,544			
1930	397.86	429	438			
1932	623.00	661	685			
1933	106.00	112	117			
1935	642.00	665	706			
1936	786.82	808	866			
1937	77.06	78	85			
1938	104.04	105	114			
1940	924.63	917	1,017			
1941	25.52	25	28			
1942	147.66	144	162			
1943	1,259.59	1,215	1,386			
1944	4,768.00	4,559	5,245			
1945	2,832.41	2,682	3,116			
1946	18,861.00	17,693	20,747			
1947	21,087.00	19,588	23,196			
1948	2,696.95	2,481	2,967			
1949	18,082.20	16,467	19,890			
1951	70,612.97	63,016	77,674			
1952	115,858.39	102,308	127,444			
1953	94,107.69	82,242	103,518			
1954	92,783.44	80,216	102,062			
1955	185,159.93	158,348	203,676			
1956	202,137.39	170,975	222,351			
1957	103,061.55	86,183	113,368			
1958	87,779.06	72,582	96,557			
1959	219,978.26	179,783	241,976			
1960	487,315.48	393,598	536,047			
1961	439,226.81	350,539	483,149			
1962	476,008.16	375,328	523,609			
1963	74,424.10	57,951	81,290	577	13.73	42

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. -10						
1964	442,102.67	339,904	476,797	9,516	14.15	673
1965	469,725.41	356,522	500,107	16,591	14.57	1,139
1966	819,580.92	614,002	861,285	40,254	14.99	2,685
1967	1,688,803.05	1,248,605	1,751,467	106,216	15.41	6,893
1968	1,691,501.51	1,233,575	1,730,384	130,268	15.84	8,224
1969	1,539,025.28	1,106,887	1,552,674	140,254	16.27	8,620
1970	1,071,048.11	759,532	1,065,425	112,728	16.70	6,750
1971	2,348,141.98	1,641,004	2,301,900	281,056	17.14	16,398
1972	33,599.47	23,135	32,452	4,507	17.58	256
1973	6,758,056.06	4,583,719	6,429,761	1,004,101	18.02	55,721
1974	4,154,257.07	2,774,848	3,892,387	677,296	18.46	36,690
1975	3,054,245.28	2,007,940	2,816,616	543,054	18.91	28,718
1976	1,725,708.95	1,116,359	1,565,960	332,320	19.36	17,165
1977	2,265,338.41	1,441,573	2,022,151	469,721	19.81	23,711
1978	2,729,020.55	1,707,253	2,394,830	607,093	20.27	29,950
1979	3,412,589.04	2,098,176	2,943,193	810,655	20.73	39,105
1980	2,906,560.39	1,755,080	2,461,919	735,297	21.20	34,684
1981	3,370,507.16	1,998,930	2,803,977	903,581	21.66	41,717
1982	183,442.36	106,733	149,719	52,068	22.14	2,352
1983	2,618,765.77	1,494,881	2,096,928	783,714	22.61	34,662
1984	783,469.96	438,424	614,994	246,823	23.09	10,690
1985	1,226,324.45	672,185	942,900	406,057	23.58	17,220
1986	2,282,293.55	1,225,361	1,718,862	791,661	24.06	32,904
1987	2,839,434.27	1,491,257	2,091,844	1,031,534	24.56	42,001
1988	3,440,979.33	1,766,912	2,478,516	1,306,561	25.06	52,137
1989	7,146,127.88	3,585,834	5,029,989	2,830,752	25.56	110,749
1990	4,242,911.47	2,078,399	2,915,451	1,751,752	26.07	67,194
1991	5,164,849.12	2,468,369	3,462,477	2,218,857	26.58	83,478
1992	3,425,212.04	1,595,258	2,237,731	1,530,002	27.10	56,458
1993	3,557,656.70	1,613,661	2,263,545	1,649,877	27.62	59,735
1994	6,969,098.11	3,074,529	4,312,762	3,353,246	28.15	119,121
1995	6,766,756.14	2,899,738	4,067,575	3,375,857	28.69	117,667
1996	7,359,797.35	3,059,151	4,291,190	3,804,587	29.24	130,116
1997	5,675,270.51	2,285,925	3,206,556	3,036,242	29.79	101,922
1998	6,673,663.22	2,602,175	3,650,172	3,690,858	30.34	121,650
1999	7,355,028.51	2,769,713	3,885,184	4,205,347	30.91	136,051
2000	7,410,655.29	2,691,780	3,775,865	4,375,856	31.48	139,004
2001	4,270,700.27	1,493,280	2,094,682	2,603,088	32.06	81,194
2002	3,929,501.53	1,318,823	1,849,964	2,472,488	32.66	75,704
2003	4,247,878.51	1,366,989	1,917,529	2,755,137	33.25	82,861
2004	45,622,048.05	14,030,012	19,680,445	30,503,808	33.86	900,880

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. -10						
2005	6,458,033.41	1,892,320	2,654,431	4,449,406	34.48	129,043
2006	8,440,385.95	2,348,774	3,294,717	5,989,708	35.11	170,598
2007	3,670,265.21	966,366	1,355,559	2,681,733	35.75	75,014
2008	95,485.14	23,666	33,197	71,837	36.41	1,973
2009	837,091.58	194,547	272,899	647,902	37.07	17,478
2010	1,683,938.86	364,558	511,380	1,340,953	37.75	35,522
2011	2,891,217.38	578,535	811,534	2,368,805	38.45	61,607
2012	3,108,325.21	570,350	800,052	2,619,106	39.16	66,882
2013	538,880.56	89,799	125,965	466,804	39.88	11,705
2014	9,967,352.20	1,485,963	2,084,418	8,879,669	40.63	218,550
2015	11,810,742.52	1,550,703	2,175,231	10,816,586	41.39	261,333
2016	11,947,772.41	1,350,660	1,894,623	11,247,927	42.17	266,728
2017	14,416,014.71	1,356,302	1,902,538	13,955,078	42.98	324,688
2018	12,812,402.10	953,576	1,337,618	12,756,024	43.82	291,101
2019	18,741,795.40	1,017,605	1,427,434	19,188,541	44.68	429,466
2020	11,594,826.90	388,114	544,423	12,209,887	45.57	267,937
2021	14,612,713.55	167,652	235,172	15,838,813	46.51	340,546
	320,043,987.25	100,503,074	140,818,355	211,230,031		5,905,062
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.8 1.85

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -40						
1905	211.35	296	296			
1914	22.92	32	32			
1920	418.29	586	586			
1922	273.96	384	384			
1923	16.74	23	23			
1924	20.00	28	28			
1925	152.85	214	214			
1926	18.90	26	26			
1927	66.60	93	93			
1928	123.34	171	173			
1929	8.40	12	12			
1930	124.66	171	175			
1931	341.86	465	479			
1932	1,001.65	1,353	1,402			
1933	70.59	95	99			
1934	475.83	633	666			
1935	158.95	210	223			
1936	316.32	415	443			
1937	690.88	900	967			
1938	43.01	56	60			
1939	605.90	779	848			
1940	492.99	629	690			
1941	1,695.09	2,148	2,373			
1942	1,138.60	1,433	1,594			
1943	44.70	56	63			
1944	279.48	347	391			
1945	160.92	198	225			
1946	218.27	267	306			
1950	15,041.51	17,787	21,058			
1951	72,931.58	85,529	102,104			
1952	114,024.11	132,530	159,634			
1953	82,930.84	95,526	116,103			
1954	190,572.84	217,529	266,802			
1955	21,302.53	24,087	29,824			
1956	28,178.30	31,551	39,450			
1957	38,297.55	42,459	53,617			
1958	72,833.30	79,924	101,967			
1959	118,750.18	128,967	166,250			
1960	174,388.00	187,368	244,143			
1961	234,340.97	249,060	328,077			
1962	272,064.61	285,912	380,890			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -40						
1963	300,905.61	312,543	421,268			
1964	299,970.09	307,909	419,958			
1965	339,457.61	344,198	475,241			
1966	408,038.33	408,629	571,254			
1967	426,742.62	421,894	597,440			
1968	495,130.31	483,016	693,182			
1969	528,356.77	508,506	739,699			
1970	499,341.23	473,737	699,078			
1971	619,718.94	579,639	867,607			
1972	699,573.88	644,536	979,403			
1973	746,353.07	677,186	1,044,894			
1974	816,214.60	728,894	1,142,700			
1975	870,464.23	764,898	1,218,650			
1976	804,293.63	694,771	1,126,011			
1977	733,468.93	622,665	1,026,857			
1978	705,229.84	587,980	987,322			
1979	630,676.12	516,241	882,947			
1980	689,118.45	553,409	964,766			
1981	981,742.90	772,903	1,374,440			
1982	862,857.82	665,427	1,208,001			
1983	696,191.79	525,493	974,669			
1984	693,861.77	512,368	971,406			
1985	751,010.51	542,036	1,051,415			
1986	678,595.86	478,247	950,034			
1987	607,819.98	418,054	850,948			
1988	689,338.15	462,212	965,073			
1989	473,635.19	309,252	646,516	16,573	25.08	661
1990	738,496.11	468,995	980,472	53,423	25.68	2,080
1991	667,428.30	411,930	861,173	73,227	26.28	2,786
1992	43,094.18	25,814	53,966	6,366	26.89	237
1993	208,001.34	120,756	252,450	38,752	27.51	1,409
1994	313,350.00	176,130	368,214	70,476	28.13	2,505
1995	735,740.88	399,747	835,704	194,333	28.76	6,757
1996	1,047,276.78	549,351	1,148,463	317,724	29.39	10,811
1997	1,411,860.36	713,673	1,491,992	484,613	30.03	16,138
1998	1,179,657.36	573,457	1,198,858	452,662	30.68	14,754
1999	400,619.13	186,993	390,924	169,943	31.33	5,424
2000	159,754.77	71,474	149,422	74,235	31.98	2,321
2002	23,796.01	9,704	20,287	13,027	33.31	391
2003	71,410.33	27,716	57,943	42,031	33.97	1,237
2005	1,437,871.61	500,256	1,045,826	967,194	35.32	27,384

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -40						
2006	926,509.52	303,576	634,650	662,463	36.00	18,402
2007	1,544,573.28	474,799	992,606	1,169,797	36.68	31,892
2008	1,492,303.40	428,061	894,896	1,194,329	37.37	31,960
2009	1,373,999.75	365,888	764,919	1,158,681	38.06	30,444
2010	985,358.23	242,144	506,222	873,280	38.75	22,536
2011	1,211,712.34	272,509	569,702	1,126,695	39.45	28,560
2012	1,318,034.56	268,926	562,212	1,283,036	40.15	31,956
2013	1,217,315.93	223,000	466,200	1,238,042	40.85	30,307
2014	1,172,007.75	189,907	397,016	1,243,795	41.56	29,928
2015	1,047,084.71	147,530	308,423	1,157,496	42.27	27,383
2016	1,698,869.42	203,426	425,279	1,953,138	42.98	45,443
2017	1,183,288.13	116,310	243,155	1,413,448	43.70	32,344
2018	1,154,409.38	88,372	184,749	1,431,424	44.43	32,218
2019	973,730.15	53,370	111,574	1,251,648	45.16	27,716
2020	1,137,480.19	37,614	78,635	1,513,837	45.89	32,988
2021	1,284,011.35	14,147	29,576	1,768,040	46.63	37,916
	46,652,002.85	23,572,467	41,899,077	23,413,727		586,888
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.9 1.26

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R3						
NET SALVAGE PERCENT.. -40						
1931	616.06	777	862			
1932	159.33	200	223			
1939	1,728.68	2,100	2,420			
1940	2,990.43	3,614	4,187			
1941	3,294.56	3,959	4,612			
1942	8,086.15	9,663	11,321			
1943	1,848.41	2,196	2,588			
1944	8.72	10	12			
1945	86.47	101	121			
1946	1,628.23	1,897	2,280			
1947	3,528.90	4,083	4,940			
1949	18.66	21	26			
1950	31.26	35	44			
1954	663.22	725	929			
1955	163.44	177	229			
1956	655.06	703	917			
1957	1,245.05	1,322	1,743			
1958	684.65	719	959			
1959	1,384.24	1,439	1,938			
1962	4,104.31	4,122	5,746			
1964	4,018.76	3,936	5,626			
1965	81.84	79	115			
1966	7,111.25	6,781	9,956			
1967	206.04	194	288			
1968	3,356.99	3,112	4,700			
1969	26,334.75	24,054	36,869			
1970	46,099.48	41,471	64,539			
1971	105,923.46	93,806	148,293			
1972	83,540.18	72,797	116,956			
1973	253,803.57	217,562	355,325			
1974	136,278.89	114,829	190,790			
1975	478,729.89	396,295	670,222			
1976	1,103,402.87	897,060	1,544,764			
1977	1,858,394.26	1,482,634	2,601,752			
1978	2,657,677.25	2,079,898	3,720,748			
1979	2,659,402.95	2,040,294	3,723,164			
1980	1,332,431.76	1,001,461	1,865,404			
1981	2,105,640.87	1,549,739	2,947,897			
1982	966,950.05	696,399	1,353,730			
1983	1,141,436.24	803,799	1,592,327	5,684	34.79	163
1984	1,492,201.96	1,026,638	2,033,771	55,312	35.60	1,554

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-R3						
NET SALVAGE PERCENT.. -40						
1985	1,332,250.77	894,732	1,772,465	92,686	36.42	2,545
1986	2,355,274.41	1,543,176	3,057,034	240,350	37.24	6,454
1987	2,908,583.81	1,857,410	3,679,532	392,485	38.07	10,310
1988	3,908,057.98	2,430,015	4,813,863	657,418	38.91	16,896
1989	4,262,456.93	2,578,769	5,108,545	858,895	39.75	21,607
1990	4,465,931.79	2,625,968	5,202,047	1,050,258	40.60	25,868
1991	3,596,590.25	2,052,912	4,066,822	968,404	41.46	23,358
1992	4,542,117.25	2,514,525	4,981,278	1,377,686	42.32	32,554
1993	5,263,479.06	2,822,277	5,590,935	1,777,936	43.19	41,165
1994	5,369,918.94	2,784,851	5,516,794	2,001,093	44.07	45,407
1995	6,181,405.84	3,096,909	6,134,981	2,518,987	44.95	56,040
1996	6,235,882.56	3,013,154	5,969,063	2,761,173	45.84	60,235
1997	5,951,553.63	2,769,865	5,487,107	2,845,068	46.73	60,883
1998	5,541,351.80	2,479,190	4,911,279	2,846,614	47.63	59,765
1999	5,674,765.02	2,435,598	4,824,923	3,119,748	48.54	64,272
2000	5,850,731.33	2,404,639	4,763,593	3,427,431	49.45	69,311
2001	5,988,380.10	2,352,224	4,659,759	3,723,973	50.36	73,947
2002	4,893,044.74	1,831,007	3,627,228	3,223,035	51.29	62,839
2003	5,788,755.79	2,059,616	4,080,102	4,024,156	52.21	77,076
2004	3,518,209.93	1,186,354	2,350,169	2,575,325	53.14	48,463
2005	9,418,272.74	2,998,797	5,940,621	7,244,961	54.08	133,967
2006	5,903,088.72	1,768,565	3,503,530	4,760,794	55.02	86,528
2007	6,688,751.98	1,878,188	3,720,693	5,643,560	55.96	100,850
2008	5,842,776.09	1,529,639	3,030,217	5,149,670	56.91	90,488
2009	3,677,377.14	892,875	1,768,787	3,379,541	57.86	58,409
2010	2,623,967.15	587,254	1,163,351	2,510,203	58.81	42,683
2011	3,599,826.72	736,510	1,459,028	3,580,729	59.77	59,908
2012	4,356,549.90	807,713	1,600,081	4,499,089	60.73	74,083
2013	4,477,615.03	743,275	1,472,429	4,796,232	61.70	77,735
2014	4,966,005.36	727,987	1,442,143	5,510,265	62.67	87,925
2015	6,219,839.54	791,188	1,567,345	7,140,430	63.64	112,200
2016	9,740,544.55	1,050,031	2,080,113	11,556,649	64.61	178,868
2017	9,521,318.13	839,780	1,663,605	11,666,240	65.59	177,866
2018	10,580,531.19	727,898	1,441,967	13,370,777	66.56	200,883
2019	8,973,038.23	441,438	874,490	11,687,764	67.54	173,050
2020	11,823,068.58	349,916	693,184	15,859,112	68.52	231,452
2021	18,663,799.67	182,905	362,335	25,766,985	69.51	370,695
	237,201,061.79	75,377,851	147,414,771	184,666,716		3,118,302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.2 1.31

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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.. -5						
1928	1,047.71	1,100	1,100			
1929	15.52	16	16			
1933	93.09	96	98			
1935	8.47	9	9			
1936	2,778.77	2,805	2,918			
1939	70.97	70	75			
1940	670.34	661	704			
1941	954.97	936	1,003			
1942	878.42	856	922			
1943	2,180.22	2,110	2,289			
1944	63.34	61	67			
1945	2,081.33	1,990	2,185			
1946	248.99	236	261			
1947	779.73	736	819			
1948	549.14	515	577			
1949	366.14	341	384			
1950	10,015.52	9,267	10,516			
1951	4,986.82	4,583	5,236			
1952	7,514.95	6,859	7,891			
1953	11,897.11	10,783	12,492			
1954	7,531.91	6,778	7,909			
1955	24,363.47	21,765	25,582			
1956	15,879.00	14,079	16,673			
1957	14,803.68	13,026	15,544			
1958	28,632.38	24,995	30,064			
1959	12,331.89	10,677	12,948			
1960	33,015.61	28,350	34,666			
1961	48,741.48	41,485	51,179			
1962	10,625.27	8,963	11,157			
1963	24,356.00	20,352	25,574			
1964	49,429.11	40,908	51,901			
1965	33,030.89	27,059	34,682			
1966	33,306.96	27,006	34,972			
1967	52,656.30	42,230	55,289			
1968	103,716.33	82,243	108,902			
1969	57,056.62	44,716	59,909			
1970	91,624.71	70,942	96,206			
1971	92,286.71	70,544	96,901			
1972	115,628.84	87,245	121,410			
1973	54,123.71	40,281	56,830			
1974	201,168.27	147,605	211,227			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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.. -5						
1975	127,710.43	92,338	134,096			
1976	194,971.41	138,841	204,720			
1977	103,175.60	72,302	107,756	578	16.63	35
1978	97,358.22	67,122	100,036	2,190	17.17	128
1979	331,736.86	224,808	335,044	13,280	17.73	749
1980	447,403.72	297,837	443,883	25,891	18.30	1,415
1981	258,769.84	169,111	252,036	19,672	18.88	1,042
1982	222,402.29	142,542	212,438	21,084	19.48	1,082
1983	259,658.68	163,149	243,150	29,492	20.08	1,469
1984	332,572.46	204,632	304,975	44,226	20.70	2,137
1985	318,586.22	191,878	285,967	48,549	21.32	2,277
1986	289,995.28	170,761	254,495	50,000	21.96	2,277
1987	269,204.23	154,900	230,856	51,808	22.60	2,292
1988	221,821.07	124,561	185,640	47,272	23.26	2,032
1989	215,102.06	117,762	175,507	50,350	23.93	2,104
1990	316,558.47	168,852	251,650	80,736	24.60	3,282
1991	256,414.60	133,056	198,301	70,934	25.29	2,805
1992	263,418.36	132,873	198,028	78,561	25.98	3,024
1993	504,226.84	246,824	367,856	161,582	26.69	6,054
1994	149,026.92	70,728	105,410	51,068	27.40	1,864
1995	376,628.44	172,974	257,793	137,667	28.13	4,894
1996	447,567.28	198,693	296,123	173,823	28.86	6,023
1997	112,856.23	48,348	72,056	46,443	29.60	1,569
1998	229,967.70	94,896	141,429	100,037	30.35	3,296
1999	161,074.48	63,930	95,278	73,850	31.10	2,375
2000	217,340.82	82,748	123,324	104,884	31.87	3,291
2001	248,824.11	90,711	135,192	126,073	32.64	3,863
2002	516,052.70	179,679	267,786	274,069	33.42	8,201
2003	355,154.05	117,766	175,513	197,399	34.21	5,770
2004	211,533.66	66,589	99,241	122,869	35.01	3,510
2005	382,370.72	113,943	169,816	231,673	35.81	6,470
2006	154,189.07	43,324	64,568	97,331	36.62	2,658
2007	709,308.90	187,087	278,826	465,948	37.44	12,445
2008	313,387.06	77,262	115,148	213,908	38.26	5,591
2009	1,106,359.12	253,478	377,772	783,905	39.09	20,054
2010	370,977.59	78,451	116,920	272,606	39.93	6,827
2011	868,747.81	168,389	250,960	661,225	40.77	16,218
2012	507,178.42	89,147	132,861	399,676	41.63	9,601
2013	1,159,869.58	183,167	272,984	944,879	42.48	22,243
2014	696,258.12	97,232	144,910	586,161	43.35	13,522
2015	421,565.71	51,170	76,261	366,383	44.22	8,285

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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.. -5						
2016	347,052.06	35,785	53,332	311,073	45.09	6,899
2017	1,031,119.20	87,264	130,055	952,620	45.97	20,723
2018	165,304.41	10,900	16,245	157,325	46.86	3,357
2019	1,355,406.63	64,043	95,447	1,327,730	47.75	27,806
2020	957,148.32	27,135	40,440	964,566	48.65	19,827
2021	453,092.46	4,282	6,382	469,365	49.55	9,473
	20,207,958.90	6,688,549	9,807,593	11,410,764		290,859
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.2 1.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. -5						
1921	7.03	7	7			
1923	210.56	221	221			
1924	17.80	18	18	1	0.30	1
1925	39.06	40	40	1	0.74	1
1926	39.27	39	39	2	1.22	2
1927	58.14	58	57	4	1.24	3
1928	102.77	101	100	8	1.47	5
1929	247.80	243	240	20	1.55	13
1930	218.88	214	212	18	1.68	11
1931	90.73	88	87	8	1.79	4
1932	201.77	195	193	19	1.90	10
1933	631.73	607	600	63	2.02	31
1934	314.16	300	297	33	2.14	15
1935	248.12	236	233	28	2.26	12
1936	11,581.47	10,955	10,827	1,334	2.38	561
1937	13,723.55	12,903	12,753	1,657	2.51	660
1938	11,035.50	10,318	10,198	1,389	2.63	528
1939	14,925.13	13,876	13,714	1,957	2.75	712
1940	16,184.16	14,954	14,780	2,213	2.88	768
1941	18,611.97	17,092	16,893	2,650	3.01	880
1942	16,702.58	15,243	15,065	2,473	3.14	788
1943	6,762.71	6,133	6,062	1,039	3.27	318
1944	8,222.90	7,411	7,325	1,309	3.40	385
1945	10,808.19	9,679	9,566	1,783	3.53	505
1946	23,650.72	21,046	20,801	4,032	3.66	1,102
1947	38,932.74	34,407	34,006	6,873	3.80	1,809
1948	54,901.28	48,207	47,646	10,000	3.93	2,545
1949	49,500.99	43,162	42,659	9,317	4.07	2,289
1950	62,435.96	54,058	53,429	12,129	4.21	2,881
1951	62,713.91	53,914	53,286	12,564	4.35	2,888
1952	74,658.22	63,693	62,951	15,440	4.50	3,431
1953	71,240.22	60,341	59,638	15,164	4.64	3,268
1954	94,854.39	79,720	78,792	20,805	4.79	4,343
1955	102,306.54	85,311	84,318	23,104	4.94	4,677
1956	27,885.67	23,070	22,801	6,479	5.09	1,273
1957	68,869.33	56,525	55,867	16,446	5.24	3,139
1958	85,702.02	69,778	68,965	21,022	5.39	3,900
1959	95,879.03	77,392	76,491	24,182	5.55	4,357
1960	89,917.51	71,990	71,152	23,261	5.70	4,081
1961	92,579.65	73,473	72,617	24,592	5.86	4,197
1962	80,075.11	62,954	62,221	21,858	6.03	3,625

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. -5						
1963	74,144.48	57,772	57,099	20,753	6.19	3,353
1964	77,142.85	59,535	58,842	22,158	6.36	3,484
1965	87,730.57	67,054	66,273	25,844	6.53	3,958
1966	103,420.78	78,276	77,364	31,228	6.70	4,661
1967	100,710.86	75,476	74,597	31,149	6.87	4,534
1968	108,309.28	80,318	79,383	34,342	7.05	4,871
1969	137,627.32	101,036	99,859	44,650	7.22	6,184
1970	143,419.11	104,095	102,883	47,707	7.41	6,438
1971	144,352.97	103,636	102,429	49,142	7.59	6,475
1972	169,664.78	120,398	118,996	59,152	7.78	7,603
1973	220,011.38	154,298	152,501	78,511	7.97	9,851
1974	190,225.96	131,827	130,292	69,445	8.16	8,510
1975	170,464.88	116,715	115,356	63,632	8.35	7,621
1976	239,180.84	161,671	159,788	91,352	8.55	10,684
1977	310,738.68	207,185	204,772	121,504	8.76	13,870
1978	298,070.47	196,131	193,847	119,127	8.96	13,295
1979	254,487.13	165,115	163,192	104,019	9.17	11,343
1980	217,902.41	139,377	137,754	91,044	9.38	9,706
1981	304,167.06	191,625	189,394	129,981	9.60	13,540
1982	191,501.96	118,802	117,419	83,658	9.82	8,519
1983	272,296.33	166,306	164,369	121,542	10.04	12,106
1984	326,138.00	195,906	193,625	148,820	10.27	14,491
1985	227,211.68	134,197	132,634	105,938	10.50	10,089
1986	505,230.21	293,097	289,684	240,808	10.74	22,422
1987	618,684.12	352,691	348,584	301,034	10.97	27,442
1988	516,261.92	288,655	285,294	256,781	11.22	22,886
1989	565,019.40	309,735	306,128	287,142	11.47	25,034
1990	513,727.34	276,002	272,788	266,626	11.72	22,750
1991	483,851.40	254,444	251,481	256,563	11.98	21,416
1992	828,040.55	426,027	421,066	448,377	12.24	36,632
1993	873,210.75	438,952	433,840	483,031	12.51	38,612
1994	990,190.68	486,060	480,400	559,300	12.78	43,764
1995	949,464.91	454,434	449,142	547,796	13.06	41,945
1996	1,054,562.64	491,360	485,638	621,653	13.35	46,566
1997	1,123,427.64	509,198	503,269	676,330	13.64	49,584
1998	774,177.89	341,071	337,099	475,788	13.93	34,156
1999	715,609.43	305,568	302,010	449,380	14.24	31,558
2000	1,136,564.60	470,400	464,922	728,471	14.54	50,101
2001	929,160.34	371,545	367,218	608,400	14.86	40,942
2002	564,817.57	217,949	215,411	377,647	15.18	24,878
2003	587,077.37	218,063	215,524	400,907	15.51	25,848

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. -5						
2004	822,218.69	293,532	290,114	573,216	15.84	36,188
2005	332,329.32	113,697	112,373	236,573	16.18	14,621
2006	844,596.21	276,025	272,811	614,015	16.53	37,145
2007	1,792,314.73	557,522	551,030	1,330,900	16.89	78,798
2008	210,925.35	62,289	61,564	159,908	17.25	9,270
2009	1,725,823.92	481,715	476,106	1,336,009	17.62	75,823
2010	76,890.18	20,184	19,949	60,786	18.00	3,377
2011	318,682.33	78,217	77,306	257,310	18.39	13,992
2012	108,318.40	24,643	24,356	89,378	18.80	4,754
2013	28,970,732.33	6,071,078	6,000,381	24,418,888	19.21	1,271,155
2014	28,192.26	5,365	5,303	24,299	19.65	1,237
2015	914,821.38	156,091	154,273	806,289	20.10	40,114
2016	616,828.84	92,293	91,218	556,452	20.58	27,038
2017	1,668,701.96	212,447	209,973	1,542,164	21.09	73,123
2018	1,727,921.94	179,164	177,078	1,637,240	21.63	75,693
2019	1,507,206.27	118,028	116,653	1,465,914	22.21	66,002
2020	1,342,169.64	66,941	66,162	1,343,116	22.86	58,754
2021	1,929,536.75	35,455	35,042	1,990,972	23.58	84,435
	64,343,298.31	19,376,660	19,151,025	48,409,438		2,833,259
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.1 4.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. -30						
1965	976.24	1,269	1,269			
1966	846.92	1,101	1,101			
1967	330.55	430	430			
1968	596.78	776	776			
1970	1,678.57	2,182	2,182			
1971	4,096.90	5,326	5,326			
1972	10,683.50	13,889	13,889			
1973	7,634.36	9,925	9,925			
1974	15,951.27	20,737	20,737			
1975	23,282.71	30,268	30,268			
1976	28,578.79	37,152	37,152			
1977	37,730.44	49,050	49,050			
1978	38,397.01	49,916	49,916			
1979	53,129.99	69,069	69,069			
1980	46,197.29	60,056	60,056			
1981	86,040.50	111,853	111,853			
1982	46,295.63	59,432	60,184			
1983	38,841.71	48,601	50,494			
1984	41,342.64	50,386	53,745			
1985	17,527.31	20,792	22,786			
1986	25,872.66	29,851	33,634			
1987	52,436.11	58,794	68,167			
1988	37,260.62	40,568	48,439			
1989	23,378.70	24,694	30,392			
1990	21,943.72	22,465	28,527			
1991	22,451.13	22,255	29,186			
1992	253,141.87	242,700	329,084			
1993	442,389.32	409,763	575,106			
1994	128,145.08	114,530	166,589			
1995	180,182.53	155,182	234,237			
1996	215,328.81	178,454	279,927			
1997	210,887.03	167,919	265,643	8,510	7.75	1,098
1998	228,983.23	174,886	276,665	21,013	8.25	2,547
1999	220,115.10	160,959	254,633	31,517	8.75	3,602
2000	194,546.50	135,939	215,052	37,858	9.25	4,093
2001	193,765.33	129,096	204,226	47,669	9.75	4,889
2002	256,883.21	162,800	257,545	76,403	10.25	7,454
2003	218,877.06	131,600	208,187	76,353	10.75	7,103
2004	222,966.23	126,812	200,613	89,243	11.25	7,933
2005	270,929.64	145,286	229,838	122,371	11.75	10,415
2006	285,455.95	143,798	227,484	143,609	12.25	11,723

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. -30						
2007	274,153.16	129,195	204,383	152,016	12.75	11,923
2008	164,469.79	72,161	114,157	99,654	13.25	7,521
2009	237,721.77	96,574	152,777	156,261	13.75	11,364
2010	196,909.35	73,595	116,425	139,557	14.25	9,793
2011	299,498.30	102,204	161,684	227,664	14.75	15,435
2012	331,142.31	102,240	161,741	268,744	15.25	17,623
2013	351,768.61	97,176	153,730	303,569	15.75	19,274
2014	244,101.59	59,500	94,127	223,205	16.25	13,736
2015	305,270.22	64,488	102,018	294,833	16.75	17,602
2016	477,227.40	85,304	134,949	485,447	17.25	28,142
2017	383,054.74	56,022	88,625	409,346	17.75	23,062
2018	262,316.01	29,838	47,203	293,808	18.25	16,099
2019	388,132.15	31,536	49,889	454,683	18.75	24,250
2020	417,061.31	20,332	32,165	510,015	19.25	26,494
2021	328,218.28	5,334	8,438	418,246	19.75	21,177
	8,867,143.93	4,446,060	6,435,693	5,091,594		324,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.7 3.66

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-L0						
NET SALVAGE PERCENT.. -30						
1916	832.49	953	1,082			
1917	637.42	727	829			
1918	7.25	8	9			
1919	365.73	413	475			
1920	446.71	502	581			
1921	213.82	239	278			
1922	344.81	384	448			
1923	552.77	612	719			
1924	437.24	482	568			
1925	940.19	1,030	1,222			
1926	83.51	91	109			
1927	1,134.64	1,230	1,475			
1928	2,003.17	2,161	2,604			
1929	1,755.71	1,883	2,282			
1930	4,579.32	4,885	5,953			
1931	403.27	428	524			
1932	3,854.84	4,066	5,011			
1933	1,531.08	1,606	1,990			
1934	2,183.33	2,276	2,838			
1935	4,558.01	4,723	5,925			
1936	4,286.11	4,416	5,572			
1937	2,776.35	2,843	3,609			
1938	6,257.75	6,366	8,135			
1939	1,237.44	1,251	1,609			
1940	4,025.61	4,045	5,233			
1941	1,322.01	1,319	1,719			
1942	2,296.48	2,277	2,985			
1944	670.89	656	872			
1945	3,133.56	3,043	4,074			
1946	3,047.09	2,938	3,961			
1947	9,095.47	8,708	11,824			
1948	6,692.29	6,359	8,700			
1949	47,495.95	44,795	61,745			
1950	35,090.03	32,844	45,617			
1951	52,863.23	49,081	68,439	283	8.86	32
1952	78,595.72	72,412	100,972	1,202	9.03	133
1953	36,605.88	33,449	46,642	946	9.21	103
1954	57,547.06	52,151	72,720	2,091	9.39	223
1955	104,815.09	94,195	131,346	4,914	9.57	513
1956	136,501.84	121,640	169,616	7,836	9.75	804
1957	115,409.44	101,924	142,124	7,908	9.94	796

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-L0						
NET SALVAGE PERCENT.. -30						
1958	146,306.05	128,047	178,550	11,648	10.13	1,150
1959	269,915.96	234,079	326,402	24,489	10.32	2,373
1960	415,610.85	357,118	497,969	42,325	10.51	4,027
1961	254,240.77	216,327	301,648	28,865	10.71	2,695
1962	243,731.49	205,443	286,472	30,379	10.90	2,787
1963	199,633.94	166,599	232,307	27,217	11.10	2,452
1964	259,570.07	214,437	299,013	38,428	11.30	3,401
1965	172,035.41	140,608	196,065	27,581	11.51	2,396
1966	220,416.71	178,212	248,500	38,042	11.72	3,246
1967	345,650.13	276,419	385,441	63,904	11.93	5,357
1968	359,098.52	284,014	396,032	70,796	12.14	5,832
1969	404,747.92	316,382	441,166	85,006	12.36	6,878
1970	309,012.22	238,696	332,840	68,876	12.58	5,475
1971	431,505.78	329,338	459,232	101,726	12.80	7,947
1972	252,658.53	190,505	265,642	62,814	13.02	4,824
1973	337,034.21	250,873	349,820	88,324	13.25	6,666
1974	383,165.48	281,515	392,547	105,568	13.48	7,831
1975	561,182.80	406,892	567,374	162,164	13.71	11,828
1976	488,535.50	349,303	487,071	148,025	13.95	10,611
1977	563,664.67	397,349	554,067	178,697	14.19	12,593
1978	652,516.01	453,418	632,250	216,021	14.43	14,970
1979	702,692.29	480,912	670,588	242,912	14.68	16,547
1980	745,280.97	502,250	700,342	268,523	14.93	17,985
1981	552,771.70	366,488	511,034	207,569	15.19	13,665
1982	759,386.66	495,191	690,499	296,704	15.45	19,204
1983	899,967.57	577,058	804,655	365,303	15.71	23,253
1984	471,124.33	296,946	414,064	198,398	15.97	12,423
1985	1,075,453.79	665,673	928,220	469,870	16.24	28,933
1986	516,393.53	313,570	437,245	234,067	16.52	14,169
1987	361,401.43	215,207	300,087	169,735	16.80	10,103
1988	603,094.82	352,050	490,902	293,121	17.08	17,162
1989	557,942.79	318,911	444,692	280,634	17.37	16,156
1990	191,510.70	107,134	149,389	99,575	17.66	5,638
1991	278,327.07	152,318	212,394	149,431	17.95	8,325
1992	360,771.49	192,896	268,976	200,027	18.25	10,960
1993	255,045.37	133,051	185,527	146,032	18.56	7,868
1994	319,641.80	162,594	226,723	188,811	18.87	10,006
1995	411,137.19	203,791	284,168	250,310	19.18	13,051
1996	363,717.96	175,256	244,379	228,454	19.51	11,710
1997	424,309.34	198,753	277,143	274,459	19.83	13,841
1998	485,629.32	220,759	307,828	323,490	20.16	16,046

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-L0						
NET SALVAGE PERCENT.. -30						
1999	247,460.00	108,962	151,938	169,760	20.50	8,281
2000	465,573.27	198,363	276,599	328,646	20.84	15,770
2001	636,575.25	261,878	365,165	462,383	21.19	21,821
2002	413,759.40	164,142	228,881	309,006	21.54	14,346
2003	540,020.08	206,080	287,360	414,666	21.90	18,935
2004	302,041.60	110,705	154,368	238,286	22.26	10,705
2005	1,971,017.38	691,827	964,690	1,597,633	22.63	70,598
2006	898,913.75	301,192	419,985	748,603	23.01	32,534
2007	958,546.13	305,895	426,543	819,567	23.39	35,039
2008	802,774.90	243,056	338,919	704,688	23.78	29,634
2009	444,313.28	127,074	177,193	400,414	24.18	16,560
2010	384,413.68	103,171	143,863	355,875	24.60	14,466
2011	348,768.75	87,461	121,956	331,443	25.02	13,247
2012	543,096.07	126,174	175,938	530,087	25.46	20,820
2013	642,538.10	136,881	190,868	644,432	25.92	24,862
2014	697,720.69	134,885	188,085	718,952	26.39	27,243
2015	1,287,588.81	222,457	310,196	1,363,669	26.88	50,732
2016	1,294,352.53	195,407	272,477	1,410,181	27.40	51,466
2017	3,659,525.70	468,079	652,693	4,104,690	27.95	146,858
2018	1,514,013.87	156,828	218,682	1,749,536	28.53	61,323
2019	10,893,066.73	845,128	1,178,454	12,982,533	29.15	445,370
2020	4,315,069.15	213,501	297,708	5,311,882	29.82	178,132
2021	2,721,723.21	47,943	66,852	3,471,388	30.58	113,518
	54,325,336.07	17,878,882	24,921,112	45,701,825		1,837,248

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.9 3.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
1929	1,848.20	1,840	2,033			
1933	224.57	219	247			
1935	2,819.96	2,724	3,102			
1936	353.48	339	389			
1938	25,819.29	24,513	28,401			
1941	133.89	125	147			
1943	25.96	24	29			
1948	6,533.58	5,815	7,187			
1949	219.13	194	241			
1950	2,565.17	2,250	2,822			
1951	961.35	837	1,057			
1952	9,603.87	8,292	10,564			
1954	46,749.89	39,709	51,425			
1955	76,690.03	64,589	84,359			
1956	15,253.09	12,733	16,778			
1957	6,462.84	5,346	7,109			
1958	3,311.37	2,713	3,643			
1959	3,233.65	2,624	3,557			
1961	1,132.92	901	1,246			
1962	56,336.46	44,325	61,970			
1963	2,732.41	2,126	3,006			
1964	1,071.55	824	1,179			
1965	193,058.61	146,763	212,364			
1967	59,366.81	44,026	65,303			
1968	22,592.60	16,538	24,852			
1969	1,169.10	845	1,286			
1970	1,282.92	914	1,411			
1971	804.83	565	885			
1972	15,815.59	10,941	17,160	237	20.41	12
1974	7,875.45	5,281	8,283	380	21.47	18
1975	6,178.99	4,076	6,393	404	22.02	18
1976	785.63	510	800	64	22.57	3
1977	1,783.02	1,136	1,782	179	23.13	8
1978	1,241,619.21	777,252	1,219,067	146,714	23.70	6,190
1979	79,503.85	48,831	76,588	10,866	24.29	447
1980	19,568.46	11,788	18,489	3,036	24.88	122
1981	1,753,064.84	1,035,362	1,623,895	304,476	25.47	11,954
1982	18,559.32	10,735	16,837	3,578	26.08	137
1983	106,291.32	60,182	94,391	22,529	26.69	844
1984	53,489.03	29,611	46,443	12,395	27.32	454
1985	3,579,357.49	1,936,440	3,037,176	900,117	27.95	32,205

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
1986	515,278.10	272,169	426,879	139,927	28.59	4,894
1987	352,569.75	181,716	285,009	102,818	29.23	3,518
1988	184,124.23	92,468	145,030	57,507	29.89	1,924
1989	442,146.62	216,212	339,114	147,247	30.55	4,820
1990	29,109.93	13,851	21,724	10,297	31.21	330
1991	204,841.94	94,678	148,496	76,830	31.89	2,409
1992	265,412.33	119,065	186,745	105,209	32.57	3,230
1993	13,823.62	6,010	9,426	5,780	33.26	174
1994	8,642.08	3,638	5,706	3,800	33.95	112
1995	63,128.40	25,693	40,298	29,143	34.65	841
1996	271,796.60	106,761	167,447	131,529	35.36	3,720
1997	4,708.47	1,783	2,797	2,382	36.07	66
1998	210,709.58	76,740	120,362	111,419	36.79	3,029
1999	1,350,194.13	472,298	740,768	744,446	37.51	19,847
2000	230,348.49	77,214	121,105	132,278	38.24	3,459
2001	71,153.65	22,797	35,756	42,513	38.98	1,091
2002	333,727.46	102,054	160,065	207,035	39.71	5,214
2003	93,918.44	27,311	42,835	60,475	40.46	1,495
2004	157,052.85	43,316	67,938	104,820	41.21	2,544
2005	204,102.21	53,230	83,488	141,024	41.96	3,361
2006	173,766.48	42,677	66,936	124,207	42.72	2,907
2007	947,263.00	218,245	342,302	699,687	43.48	16,092
2008	288,538.06	62,095	97,392	220,000	44.24	4,973
2009	765,761.25	153,002	239,973	602,364	45.01	13,383
2010	808,625.72	148,945	233,610	655,878	45.79	14,324
2011	173,312.90	29,220	45,830	144,814	46.57	3,110
2012	1,155,002.37	176,714	277,164	993,339	47.35	20,979
2013	70,947.36	9,734	15,267	62,775	48.14	1,304
2014	187,228.69	22,729	35,649	170,303	48.93	3,481
2015	468,992.40	49,526	77,678	438,214	49.72	8,814
2016	229,783.91	20,587	32,289	220,473	50.52	4,364
2017	347,262.84	25,490	39,979	342,010	51.33	6,663
2018	1,618,899.54	92,601	145,239	1,635,550	52.14	31,368
2019	451,446.68	18,508	29,029	467,562	52.95	8,830
2020	344,719.65	8,479	13,299	365,893	53.77	6,805
2021	35,533.37	291	456	38,631	54.59	708
	20,500,122.83	7,452,705	11,606,976	10,943,159		266,595

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.0 1.30

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	31,562.74	31,563	31,563			
1997	2,290.00	2,290	2,290			
	33,852.74	33,853	33,853			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	69,513.70	67,776	69,514			
2003	34,215.29	31,649	34,215			
2004	65,356.26	57,187	64,858	498	2.50	199
2005	251,825.77	207,756	235,625	16,200	3.50	4,629
2006	187,959.15	145,668	165,209	22,751	4.50	5,056
2007	406,076.01	294,405	333,898	72,178	5.50	13,123
2008	1,203,960.29	812,673	921,689	282,272	6.50	43,426
2009	179,803.01	112,377	127,452	52,351	7.50	6,980
2010	225,487.40	129,655	147,047	78,440	8.50	9,228
2011	4,518.70	2,372	2,690	1,829	9.50	193
2012	588,212.16	279,401	316,881	271,331	10.50	25,841
2013	149,840.14	63,682	72,225	77,616	11.50	6,749
2014	214,523.36	80,446	91,237	123,286	12.50	9,863
2015	33,060.31	10,745	12,186	20,874	13.50	1,546
2016	1,981.17	545	618	1,363	14.50	94
2017	39,448.77	8,876	10,067	29,382	15.50	1,896
2018	146,388.68	25,618	29,055	117,334	16.50	7,111
2019	187,116.88	23,390	26,528	160,589	17.50	9,177
2020	4,460.83	335	380	4,081	18.50	221
2021	22,263.65	557	632	21,632	19.50	1,109
	4,016,011.53	2,355,113	2,662,005	1,354,007		146,441
	4,049,864.27	2,388,966	2,695,858	1,354,007		146,441
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 3.62

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	1,114,433.14	875,621	875,558	238,875	1.50	159,250
2017	2,773,852.00	1,783,198	1,783,069	990,783	2.50	396,313
2018	6,119,537.92	3,059,769	3,059,548	3,059,990	3.50	874,283
2019	5,895,328.20	2,105,458	2,105,306	3,790,022	4.50	842,227
2020	2,320,164.78	497,188	497,153	1,823,012	5.50	331,457
2021	709,566.69	50,684	50,680	658,887	6.50	101,367
	18,932,882.73	8,371,918	8,371,314	10,561,569		2,704,897
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.9 14.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
1993	26,083.36	24,779	26,083			
1994	139,677.86	128,039	139,678			
1995	99,628.63	88,005	99,629			
1996	107,794.87	91,626	107,795			
1997	18,367.12	15,000	18,176	191	5.50	35
1998	2,708.53	2,122	2,571	138	6.50	21
1999	196,557.36	147,418	178,632	17,925	7.50	2,390
2000	9,636.36	6,906	8,368	1,268	8.50	149
2008	138,912.79	62,511	75,747	63,166	16.50	3,828
2009	9,793.75	4,081	4,945	4,849	17.50	277
2011	60,169.99	21,059	25,518	34,652	19.50	1,777
2013	22,961.97	6,506	7,884	15,078	21.50	701
2015	2,866.48	621	752	2,114	23.50	90
	835,159.07	598,673	695,778	139,381		9,268

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 1.11

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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						
1997	129,810.29	127,214	129,810			
1998	335,706.06	315,564	335,706			
1999	665,256.00	598,730	643,846	21,410	2.50	8,564
2000	594,179.99	510,995	549,500	44,680	3.50	12,766
2001	567,143.89	465,058	500,102	67,042	4.50	14,898
2002	923,447.98	720,289	774,565	148,883	5.50	27,070
2003	641,433.83	474,661	510,428	131,006	6.50	20,155
2004	295,522.98	206,866	222,454	73,069	7.50	9,743
2005	545,865.76	360,271	387,419	158,447	8.50	18,641
2006	447,226.33	277,280	298,174	149,052	9.50	15,690
2007	1,130,645.73	655,775	705,190	425,456	10.50	40,520
2008	863,950.21	466,533	501,688	362,262	11.50	31,501
2009	418,814.26	209,407	225,186	193,628	12.50	15,490
2010	466,610.78	214,641	230,815	235,796	13.50	17,466
2011	418,290.15	175,682	188,920	229,370	14.50	15,819
2012	758,283.62	288,148	309,861	448,423	15.50	28,931
2013	3,010,020.49	1,023,407	1,100,524	1,909,496	16.50	115,727
2014	1,333,295.91	399,989	430,129	903,167	17.50	51,610
2015	942,791.47	245,126	263,597	679,194	18.50	36,713
2016	1,361,071.93	299,436	321,999	1,039,073	19.50	53,286
2017	627,806.21	113,005	121,520	506,286	20.50	24,697
2018	2,902,089.18	406,292	436,908	2,465,181	21.50	114,660
2019	2,322,291.54	232,229	249,728	2,072,564	22.50	92,114
2020	1,232,351.77	73,941	79,513	1,152,839	23.50	49,057
2021	935,893.15	18,718	20,128	915,765	24.50	37,378
	23,869,799.51	8,879,257	9,537,710	14,332,090		852,496

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 3.57

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	29,668.16	29,668	29,668			
1998	33,426.55	33,427	33,427			
1999	2,201.80	2,202	2,202			
2000	28,233.87	28,234	28,233			
	93,530.38	93,531	93,530			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	71,225.61	69,445	71,226			
2003	140,480.18	129,944	140,480			
2004	346,884.42	303,524	346,884			
2005	639,942.30	527,952	639,942			
2006	531,209.83	411,688	531,210			
2007	355,265.84	257,568	355,266			
2008	366,165.39	247,162	366,165			
2009	170,560.37	106,600	170,560			
2010	536,214.27	308,323	507,055	29,159	8.50	3,430
2011	617,902.76	324,399	533,493	84,410	9.50	8,885
2012	422,219.39	200,554	329,823	92,397	10.50	8,800
2013	301,518.74	128,145	210,742	90,777	11.50	7,894
2014	485,377.78	182,017	299,337	186,040	12.50	14,883
2015	166,566.06	54,134	89,026	77,540	13.50	5,744
2016	419,790.09	115,442	189,851	229,939	14.50	15,858
2017	5,293.47	1,191	1,959	3,335	15.50	215
2018	80,500.66	14,088	23,169	57,332	16.50	3,475
2019	94,855.05	11,857	19,500	75,356	17.50	4,306
2020	17,618.80	1,321	2,172	15,446	18.50	835
2021	8,400.40	210	345	8,055	19.50	413
	5,777,991.41	3,395,564	4,828,205	949,786		74,738
	5,871,521.79	3,489,095	4,921,735	949,786		74,738
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.7 1.27

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2006	58,339.54	58,340	58,340			
	58,339.54	58,340	58,340			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	268,043.63	241,239	216,739	51,304	1.50	34,203
2009	291,413.59	242,844	218,181	73,232	2.50	29,293
2010	193,890.33	148,650	133,553	60,337	3.50	17,239
2011	1,438,284.10	1,006,799	904,551	533,733	4.50	118,607
2012	90,992.44	57,628	51,775	39,217	5.50	7,130
2013	87,778.08	49,741	44,689	43,089	6.50	6,629
2014	551,892.86	275,946	247,922	303,971	7.50	40,529
2015	438,896.11	190,187	170,872	268,024	8.50	31,532
2016	728,202.52	267,010	239,893	488,309	9.50	51,401
2017	829,861.97	248,959	223,675	606,187	10.50	57,732
2018	22,427,104.85	5,232,916	4,701,472	17,725,633	11.50	1,541,359
2019	927,391.12	154,568	138,870	788,521	12.50	63,082
2020	3,249,168.64	324,917	291,919	2,957,250	13.50	219,056
2021	765,196.72	25,504	22,914	742,283	14.50	51,192
	32,288,116.96	8,466,908	7,607,027	24,681,090		2,268,984
	32,346,456.50	8,525,248	7,665,367	24,681,090		2,268,984
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.9 7.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

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	20,026.74	18,525	18,212	1,815	1.50	1,210
2004	30,926.08	27,060	26,603	4,323	2.50	1,729
2005	127,163.50	104,910	103,138	24,026	3.50	6,865
2006	27,491.51	21,306	20,946	6,546	4.50	1,455
2007	81,010.32	58,732	57,740	23,270	5.50	4,231
2008	56,180.30	37,922	37,281	18,899	6.50	2,908
2009	440,669.84	275,419	270,767	169,903	7.50	22,654
2010	255,140.02	146,706	144,228	110,912	8.50	13,048
2011	338,769.02	177,854	174,849	163,920	9.50	17,255
2012	276,908.31	131,531	129,309	147,599	10.50	14,057
2013	257.34	109	107	150	11.50	13
2014	60,981.37	22,868	22,482	38,499	12.50	3,080
2015	141,044.37	45,839	45,065	95,979	13.50	7,110
2017	54,098.12	12,172	11,966	42,132	15.50	2,718
2020	1,017,541.47	76,316	75,027	942,514	18.50	50,947
2021	274,302.53	6,858	6,742	267,561	19.50	13,721
	3,202,510.84	1,164,127	1,144,462	2,058,049		163,001
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 5.09

COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S0						
NET SALVAGE PERCENT.. -10						
1914	110.53	122	122			
1928	38,141.63	39,950	41,956			
1929	7,456.47	7,749	8,202			
1931	31,377.92	32,100	34,516			
1934	293.80	293	323			
1936	1,597.30	1,568	1,738	19	5.38	4
1937	48.15	47	52	1	5.76	
1941	172.88	162	180	10	7.30	1
1942	35.72	33	37	2	7.68	
1943	341.05	315	349	26	8.07	3
1946	87.34	78	86	10	9.24	1
1948	942.96	829	919	118	10.03	12
1949	1,492.64	1,299	1,440	202	10.43	19
1950	22,727.63	19,585	21,704	3,296	10.83	304
1951	220,796.40	188,326	208,701	34,175	11.23	3,043
1952	2,124.32	1,793	1,987	350	11.63	30
1953	64,150.99	53,588	59,386	11,180	12.03	929
1954	1,423,647.19	1,176,388	1,303,659	262,353	12.44	21,089
1955	249,906.62	204,249	226,346	48,551	12.85	3,778
1956	849,759.93	687,031	761,359	173,377	13.25	13,085
1957	22,899.58	18,303	20,283	4,907	13.67	359
1958	125,906.05	99,496	110,260	28,237	14.08	2,005
1959	72,869.52	56,927	63,086	17,070	14.49	1,178
1960	57,268.87	44,210	48,993	14,003	14.91	939
1961	10,464.48	7,982	8,846	2,665	15.33	174
1962	29,868.82	22,506	24,941	7,915	15.75	503
1963	119,778.70	89,120	98,762	32,995	16.18	2,039
1964	563,791.69	414,274	459,093	161,078	16.60	9,703
1965	51,080.88	37,051	41,059	15,130	17.03	888
1966	1,593,332.81	1,140,635	1,264,037	488,629	17.46	27,986
1967	593,732.69	419,294	464,656	188,450	17.90	10,528
1968	651,614.95	454,006	503,124	213,652	18.33	11,656
1969	103,480.21	71,097	78,789	35,039	18.77	1,867
1970	41,092.29	27,835	30,846	14,356	19.21	747
1971	96,140.84	64,172	71,115	34,640	19.66	1,762
1972	582,839.07	383,392	424,870	216,253	20.10	10,759
1973	980,069.15	634,987	703,685	374,391	20.55	18,219
1974	122,492.31	78,123	86,575	48,167	21.01	2,293
1975	255,649.11	160,517	177,883	103,331	21.46	4,815
1976	44,228.51	27,323	30,279	18,372	21.92	838
1977	233,961.02	142,113	157,488	99,869	22.39	4,460

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S0						
NET SALVAGE PERCENT.. -10						
1978	532,452.47	318,034	352,441	233,257	22.85	10,208
1979	600,457.94	352,445	390,575	269,929	23.32	11,575
1980	2,190,803.89	1,262,779	1,399,396	1,010,488	23.80	42,457
1981	4,358,870.32	2,467,382	2,734,322	2,060,435	24.27	84,896
1982	1,429,962.79	794,030	879,934	693,025	24.76	27,990
1983	3,027,323.06	1,649,043	1,827,449	1,502,606	25.24	59,533
1984	1,499,592.62	800,692	887,317	762,235	25.73	29,624
1985	8,136,950.27	4,255,137	4,715,490	4,235,155	26.23	161,462
1986	13,471,854.74	6,899,745	7,646,212	7,172,828	26.72	268,444
1987	673,073.28	337,169	373,646	366,735	27.23	13,468
1988	1,767,431.64	865,547	959,188	984,987	27.74	35,508
1989	289,066.29	138,318	153,282	164,691	28.25	5,830
1990	2,382,656.53	1,112,844	1,233,240	1,387,682	28.77	48,234
1991	1,327,102.53	604,654	670,070	789,743	29.29	26,963
1992	3,298,489.15	1,464,397	1,622,827	2,005,511	29.82	67,254
1993	1,188,839.82	513,674	569,247	738,477	30.36	24,324
1994	795,017.46	334,066	370,208	504,311	30.90	16,321
1995	1,126,721.25	459,815	509,561	729,832	31.45	23,206
1996	1,105,207.97	437,662	485,012	730,717	32.00	22,835
1997	1,487,191.99	570,606	632,338	1,003,573	32.56	30,822
1998	743,202.73	275,832	305,674	511,849	33.13	15,450
1999	1,151,892.88	412,815	457,476	809,606	33.71	24,017
2000	213,816.58	73,899	81,894	153,304	34.29	4,471
2001	778,480.42	258,782	286,779	569,549	34.89	16,324
2002	2,486,003.31	793,582	879,438	1,855,166	35.49	52,273
2003	375,990.96	114,978	127,417	286,173	36.10	7,927
2004	894,798.23	261,424	289,707	694,571	36.72	18,915
2005	606,794.37	168,871	187,141	480,333	37.35	12,860
2006	472,063.35	124,729	138,223	381,047	37.99	10,030
2007	870,771.15	217,623	241,167	716,681	38.64	18,548
2008	5,741,707.87	1,351,598	1,497,824	4,818,055	39.30	122,597
2009	456,225.47	100,570	111,450	390,398	39.98	9,765
2010	663,336.66	136,156	150,886	578,784	40.67	14,231
2011	2,807,339.52	533,001	590,665	2,497,408	41.37	60,368
2012	1,120,640.52	195,014	216,112	1,016,593	42.09	24,153
2013	1,092,846.59	172,386	191,036	1,011,095	42.83	23,607
2014	1,284,196.64	181,380	201,003	1,211,613	43.58	27,802
2015	1,063,661.39	132,213	146,517	1,023,511	44.35	23,078
2016	1,858,288.18	198,279	219,730	1,824,387	45.15	40,407
2017	5,384,734.68	478,595	530,374	5,392,834	45.96	117,338
2018	2,663,301.39	187,496	207,781	2,721,851	46.80	58,159

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (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-S0						
NET SALVAGE PERCENT.. -10						
2019	11,607,363.80	594,993	659,364	12,108,736	47.67	254,012
2020	3,551,569.53	111,732	123,820	3,782,906	48.57	77,886
2021	2,504,240.16	26,996	29,917	2,724,747	49.51	55,034
	110,350,105.41	39,549,851	43,824,882	77,560,234		2,256,222
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.4 2.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1996	141.85	142	142			
	141.85	142	142			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	49,698.36	45,971	48,557	1,142	1.50	761
2004	23,056.54	20,174	21,309	1,748	2.50	699
2005	731.93	604	638	94	3.50	27
2006	559,762.83	433,816	458,215	101,548	4.50	22,566
2007	3,912.30	2,836	2,996	917	5.50	167
2009	120,749.27	75,468	79,713	41,037	7.50	5,472
2010	559,817.53	321,895	340,000	219,818	8.50	25,861
2011	480,471.26	252,247	266,434	214,037	9.50	22,530
2012	18,731.75	8,898	9,398	9,333	10.50	889
2013	1,083,028.65	460,287	486,175	596,853	11.50	51,900
2014	308,193.50	115,573	122,073	186,120	12.50	14,890
2015	933,354.41	303,340	320,401	612,954	13.50	45,404
2016	145,731.84	40,076	42,330	103,402	14.50	7,131
2017	281,273.19	63,286	66,845	214,428	15.50	13,834
2018	274,929.80	48,113	50,819	224,111	16.50	13,582
2019	389,388.76	48,674	51,412	337,977	17.50	19,313
2020	58,401.70	4,380	4,626	53,775	18.50	2,907
2021	100,982.00	2,525	2,667	98,315	19.50	5,042
	5,392,215.62	2,248,163	2,374,608	3,017,608		252,975
	5,392,357.47	2,248,305	2,374,749	3,017,608		252,975
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 4.69

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	6,488,126.63	5,097,786	5,591,328	896,798	1.50	597,865
2017	6,980,002.90	4,487,165	4,921,590	2,058,413	2.50	823,365
2018	888,696.87	444,348	487,368	401,329	3.50	114,665
2019	119,349.04	42,624	46,751	72,598	4.50	16,133
2020	183,262.56	39,271	43,073	140,190	5.50	25,489
2021	271,928.69	19,424	21,305	250,624	6.50	38,558
	14,931,366.69	10,130,618	11,111,414	3,819,952		1,616,075
	14,931,366.69	10,130,618	11,111,414	3,819,952		1,616,075
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4						10.82

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 30-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	8,785.26	8,346	7,458	1,327	1.50	885
1994	69,309.39	63,534	56,773	12,536	2.50	5,014
1995	62,707.93	55,392	49,498	13,210	3.50	3,774
1996	84,523.05	71,845	64,200	20,323	4.50	4,516
1997	47,733.27	38,982	34,834	12,900	5.50	2,345
1998	66,132.19	51,803	46,290	19,842	6.50	3,053
1999	282,891.88	212,169	189,591	93,301	7.50	12,440
2000	197,701.27	141,687	126,610	71,092	8.50	8,364
2001	114,098.73	77,967	69,670	44,429	9.50	4,677
2002	427,322.89	277,760	248,202	179,120	10.50	17,059
2003	189,234.65	116,695	104,277	84,958	11.50	7,388
2004	187,624.71	109,447	97,800	89,824	12.50	7,186
2005	36,507.70	20,079	17,942	18,565	13.50	1,375
2006	17,483.29	9,033	8,072	9,412	14.50	649
2011	292,114.52	102,240	91,360	200,754	19.50	10,295
2014	234,200.02	58,550	52,319	181,881	22.50	8,084
2015	65,197.21	14,126	12,623	52,574	23.50	2,237
2016	46,273.01	8,483	7,580	38,693	24.50	1,579
2019	38,768.98	3,231	2,887	35,882	27.50	1,305
2021	62,100.46	1,035	925	61,176	29.50	2,074
	2,530,710.41	1,442,404	1,288,912	1,241,798		104,299
	2,530,710.41	1,442,404	1,288,912	1,241,798		104,299
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.9 4.12

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1994	5,156.08	5,156	5,156			
	5,156.08	5,156	5,156			
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	257,297.85	241,860	257,298			
1999	609,072.94	548,166	609,073			
2000	315,701.23	271,503	315,701			
2001	421,767.80	345,850	421,768			
2002	515,026.09	401,720	515,026			
2003	277,547.69	205,385	277,548			
2004	36,379.01	25,465	36,379			
2005	6,658.05	4,394	6,658			
2006	67,182.01	41,653	67,182			
2007	217,310.10	126,040	217,310			
2008	75,641.35	40,846	75,641			
2009	40,890.93	20,445	40,891			
2011	153,934.63	64,653	153,935			
2012	78,420.35	29,800	78,420			
2013	77,567.93	26,373	77,568			
2015	186,037.64	48,370	186,038			
2016	469,315.56	103,249	469,316			
2017	927,389.28	166,930	927,389			
2018	257,238.58	36,013	215,227	42,011	21.50	1,954
2019	1,467,570.41	146,757	877,075	590,496	22.50	26,244
2020	896,707.45	53,802	321,541	575,167	23.50	24,475
2021	410,469.34	8,209	49,060	361,409	24.50	14,751
	7,765,126.22	2,957,483	6,196,043	1,569,083		67,424
	7,770,282.30	2,962,639	6,201,199	1,569,083		67,424
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.3 0.87

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	566.89	524	567			
2005	13,805.10	11,389	12,496	1,309	3.50	374
2006	16,781.58	13,006	14,270	2,512	4.50	558
2007	99,687.87	72,274	79,297	20,390	5.50	3,707
2009	4,279.64	2,675	2,935	1,345	7.50	179
2012	19,104.27	9,075	9,957	9,147	10.50	871
2015	69,848.87	22,701	24,907	44,942	13.50	3,329
2017	150,436.89	33,848	37,137	113,300	15.50	7,310
2018	159,971.30	27,995	30,715	129,256	16.50	7,834
2019	385,621.43	48,203	52,887	332,734	17.50	19,013
2020	349,423.14	26,207	28,754	320,669	18.50	17,333
2021	338,583.45	8,465	9,288	329,296	19.50	16,887
	1,608,110.43	276,362	303,210	1,304,900		77,395
	1,608,110.43	276,362	303,210	1,304,900		77,395
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 4.81

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1997	698,441.83	698,442	698,442			
2001	190,482.01	190,482	190,482			
2002	32,152.82	32,153	32,153			
2004	94,070.53	94,071	94,071			
	1,015,147.19	1,015,148	1,015,147			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	3,436,866.53	3,322,316	3,270,139	166,728	0.50	166,728
2008	4,095,290.17	3,685,761	3,627,876	467,414	1.50	311,609
2009	4,366,692.84	3,638,896	3,581,747	784,946	2.50	313,978
2010	1,338,718.85	1,026,356	1,010,237	328,482	3.50	93,852
2011	1,170,354.64	819,248	806,382	363,973	4.50	80,883
2012	257,841.98	163,299	160,734	97,108	5.50	17,656
2013	1,920,142.24	1,088,087	1,070,999	849,144	6.50	130,638
2014	1,709,231.44	854,616	841,194	868,037	7.50	115,738
2015	1,213,871.14	526,007	517,746	696,125	8.50	81,897
2016	59,250.73	21,725	21,384	37,867	9.50	3,986
2017	949,997.64	284,999	280,523	669,475	10.50	63,760
2018	333,846.52	77,896	76,673	257,174	11.50	22,363
2019	657,996.77	109,668	107,946	550,051	12.50	44,004
2020	630,884.67	63,088	62,097	568,787	13.50	42,132
	22,140,986.16	15,681,962	15,435,676	6,705,310		1,489,224
	23,156,133.35	16,697,110	16,450,823	6,705,310		1,489,224
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.5 6.43

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	78,522.20	72,633	78,522			
2006	18,364.29	14,232	18,364			
2007	934,308.86	677,374	934,309			
2009	12,589.55	7,868	12,192	397	7.50	53
2010	101,638.01	58,442	90,562	11,076	8.50	1,303
2011	9,440.21	4,956	7,680	1,760	9.50	185
2013	93,930.15	39,920	61,861	32,070	11.50	2,789
2014	237,133.14	88,925	137,799	99,334	12.50	7,947
2015	911,511.78	296,241	459,059	452,453	13.50	33,515
2017	268,941.92	60,512	93,770	175,172	15.50	11,301
2019	144,820.88	18,103	28,053	116,768	17.50	6,672
2020	113,124.95	8,484	13,147	99,978	18.50	5,404
	2,924,325.94	1,347,690	1,935,318	989,008		69,169
	2,924,325.94	1,347,690	1,935,318	989,008		69,169
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.3 2.37



2023 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT
AS OF DECEMBER 31, 2023**

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

RESULTS OF STUDY

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	TOTAL ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS									
MICHIGAN CITY GENERATING STATION	12-2026	110-R2.5 *	(5)	51,562,435.54	17,998,984	36,141,573	4,015,730	** 7.79	9.0
MICHIGAN CITY - UNIT 12	12-2026	110-R2.5 *	(5)	105,612,033.98	34,465,564	76,427,072	8,491,897	** 8.04	9.0
R M SCHAFFER GENERATING STATION	12-2025	110-R2.5 *	(8)	127,915,344.56	47,180,404	90,958,168	10,106,463	** 7.90	9.0
R M SCHAFFER - UNIT 14	12-2021	110-R2.5 *	(8)	7,254,940.91	7,762,787	72,549	8,061	** 0.11	9.0
R M SCHAFFER - UNIT 15	12-2021	110-R2.5 *	(8)	8,973,687.98	9,601,846	89,737	9,971	** 0.11	9.0
R M SCHAFFER - UNIT 17	12-2025	110-R2.5 *	(8)	142,375,381.48	59,548,329	94,217,083	10,468,565	** 7.35	9.0
R M SCHAFFER - UNIT 18	12-2025	110-R2.5 *	(8)	66,503,875.56	27,249,470	44,574,716	4,952,746	** 7.45	9.0
SUGAR CREEK	06-2068	110-R2.5 *	(20)	8,313,732.16	971,170	9,005,309	209,207	2.52	43.0
TOTAL ACCOUNT 311				518,511,432.17	204,786,554	351,486,207	38,262,640	7.38	9.2
BOILER PLANT EQUIPMENT									
312.10 BOILER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0 *	(5)	113,680,109.39	41,230,199	78,133,916	8,681,546	** 7.64	9.0
MICHIGAN CITY - UNIT 12	12-2026	55-S0 *	(5)	228,859,600.56	75,477,700	164,824,881	18,313,876	** 8.00	9.0
R M SCHAFFER GENERATING STATION	12-2025	55-S0 *	(8)	84,292,339.39	27,047,445	63,988,282	7,109,809	** 8.43	9.0
R M SCHAFFER - UNIT 14	12-2021	55-S0 *	(8)	49,723,376.18	53,204,013	497,233	55,248	** 0.11	9.0
R M SCHAFFER - UNIT 15	12-2021	55-S0 *	(8)	33,603,926.03	35,956,201	336,039	37,338	** 0.11	9.0
R M SCHAFFER - UNIT 17	12-2025	55-S0 *	(8)	202,359,699.26	80,580,090	137,968,385	15,329,821	** 7.58	9.0
R M SCHAFFER - UNIT 18	12-2025	55-S0 *	(8)	201,099,271.43	80,429,946	136,757,267	15,195,252	** 7.56	9.0
SUGAR CREEK	06-2068	55-S0 *	(20)	94,097,828.91	11,111,311	101,806,084	2,971,726	3.16	34.3
TOTAL ACCOUNT 312.1				1,007,716,151.15	405,036,905	684,312,087	67,694,616	6.72	10.1
312.20 BOILER PLANT - MOBILE FUEL HDLG/STRG									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0 *	(5)	8,288,460.63	3,366,998	5,335,886	592,876	** 7.15	9.0
MICHIGAN CITY - UNIT 12	12-2026	55-S0 *	(5)	798,597.22	334,235	504,292	56,032	** 7.02	9.0
R M SCHAFFER GENERATING STATION	12-2025	55-S0 *	(8)	17,364,935.22	7,709,401	11,044,729	1,227,192	** 7.07	9.0
TOTAL ACCOUNT 312.2				26,451,993.07	11,410,634	16,884,907	1,876,100	7.09	9.0
312.30 BOILER PLANT - UNIT TRAIN COAL CARS									
R M SCHAFFER GENERATING STATION	25-R2.5		0	1,443,972.95	148,395	1,295,578	143,953	** 9.97	9.0
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT									
MICHIGAN CITY - UNIT 12	12-2026	55-S0 *	(5)	215,728,527.65	70,546,260	155,966,694	17,329,633	** 8.03	9.0
R M SCHAFFER GENERATING STATION	12-2025	55-S0 *	(8)	17,157,480.84	4,099,939	14,430,140	1,603,349	** 9.34	9.0
R M SCHAFFER - UNIT 14	12-2021	55-S0 *	(8)	6,435,509.61	6,885,995	64,355	7,151	** 0.11	9.0
R M SCHAFFER - UNIT 15	12-2021	55-S0 *	(8)	23,150,634.50	24,771,179	231,506	25,723	** 0.11	9.0
R M SCHAFFER - UNIT 17	12-2025	55-S0 *	(8)	77,536,922.09	32,383,875	51,356,001	5,706,222	** 7.36	9.0
R M SCHAFFER - UNIT 18	12-2025	55-S0 *	(20)	67,825,904.31	31,717,098	49,673,987	5,519,332	** 8.14	9.0
TOTAL ACCOUNT 312.4				407,834,978.80	170,406,346	271,722,683	30,191,410	7.40	9.0
312.50 BOILER PLANT - COAL PILE BASE									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0 *	(5)	785,602.93	204,909	619,974	68,886	** 8.77	9.0
R M SCHAFFER - UNIT 17	12-2025	55-S0 *	(8)	1,200,088.24	373,831	922,264	102,474	** 8.54	9.0
R M SCHAFFER - UNIT 18	12-2025	55-S0 *	(8)	1,300,434.47	380,372	1,024,097	113,789	** 8.75	9.0
TOTAL ACCOUNT 312.5				3,286,125.64	959,112	2,566,335	285,149	8.68	9.0
TOTAL ACCOUNT 312				1,446,733,221.61	587,961,392	976,781,590	100,191,228	6.93	9.7

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
314.00 TURBOGENERATOR UNITS									
MICHIGAN CITY GENERATING STATION	12-2026	60-R2	(5)	1,514,710.15	646,262	942,184	104,687	6.91	9.0
MICHIGAN CITY - UNIT 12	12-2026	60-R2	(5)	97,603,289.17	36,747,168	65,736,286	7,304,032	7.48	9.0
R M SCHAEFER GENERATING STATION	12-2025	60-R2	(8)	13,617,782.83	3,175,187	11,532,018	1,281,335	9.41	9.0
R M SCHAEFER - UNIT 14	12-2021	60-R2	(8)	8,274,048.05	8,853,231	82,741	9,183	0.11	9.0
R M SCHAEFER - UNIT 15	12-2021	60-R2	(8)	14,130,188.82	15,119,302	141,302	15,700	0.11	9.0
R M SCHAEFER - UNIT 17	12-2025	60-R2	(8)	90,517,413.20	40,544,547	57,214,259	6,357,140	7.02	9.0
R M SCHAEFER - UNIT 18	12-2025	60-R2	(8)	96,892,278.80	43,673,287	60,970,374	6,774,486	6.99	9.0
SUGAR CREEK	06-2068	60-R2	(20)	57,667,038.75	7,987,309	61,213,138	1,633,121	2.83	37.5
TOTAL ACCOUNT 314				380,216,749.77	156,748,293	257,832,302	23,479,694	6.18	11.0
315.00 ACCESSORY ELECTRIC EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	65-R2	(5)	21,500,009.21	8,546,659	14,028,351	1,558,706	7.25	9.0
MICHIGAN CITY - UNIT 12	12-2026	65-R2	(5)	34,628,826.77	13,580,638	22,779,630	2,531,070	7.31	9.0
R M SCHAEFER GENERATING STATION	12-2025	65-R2	(8)	37,502,905.33	15,043,862	25,459,276	2,828,808	7.54	9.0
R M SCHAEFER - UNIT 14	12-2021	65-R2	(8)	9,152,749.82	9,793,442	91,528	10,170	0.11	9.0
R M SCHAEFER - UNIT 15	12-2021	65-R2	(8)	6,314,514.56	6,756,531	63,145	7,016	0.11	9.0
R M SCHAEFER - UNIT 17	12-2025	65-R2	(8)	61,137,859.51	27,519,597	38,508,291	4,278,810	7.00	9.0
R M SCHAEFER - UNIT 18	12-2025	65-R2	(8)	44,601,764.20	19,891,699	28,278,206	3,142,023	7.04	9.0
SUGAR CREEK	06-2068	65-R2	(20)	4,909,045.42	675,072	5,215,783	129,444	2.64	34.5
TOTAL ACCOUNT 315				219,747,674.82	101,807,500	134,425,210	14,486,047	6.59	9.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	70-R1.5	(5)	3,890,335.14	1,585,640	2,499,212	277,690	7.14	9.0
MICHIGAN CITY - UNIT 12	12-2026	70-R1.5	(5)	4,704,537.29	1,986,528	2,953,236	328,137	6.97	9.0
R M SCHAEFER GENERATING STATION	12-2025	70-R1.5	(8)	12,877,233.72	5,700,437	8,206,975	911,886	7.08	9.0
R M SCHAEFER - UNIT 14	12-2021	70-R1.5	(8)	981,904.75	1,050,638	9,819	1,091	0.11	9.0
R M SCHAEFER - UNIT 15	12-2021	70-R1.5	(8)	1,811,815.01	1,938,642	18,118	2,013	0.11	9.0
R M SCHAEFER - UNIT 17	12-2025	70-R1.5	(8)	6,188,369.28	2,986,581	3,694,858	410,540	6.63	9.0
R M SCHAEFER - UNIT 18	12-2025	70-R1.5	(8)	6,784,535.99	3,106,616	4,220,683	468,965	6.91	9.0
SUGAR CREEK	06-2068	70-R1.5	(20)	4,040,258.04	513,996	4,334,314	107,108	2.65	34.5
TOTAL ACCOUNT 316				41,278,989.22	18,871,078	25,937,215	2,507,430	6.07	10.3
TOTAL STEAM PRODUCTION PLANT				2,606,488,067.59	1,070,176,817	1,746,462,524	179,927,039	6.86	9.8
HYDRO PLANT									
331.00 STRUCTURES AND IMPROVEMENTS									
NORWAY GENERATING STATION	11-2037	70-S1	(9)	3,875,759.62	1,900,150	2,324,428	168,307	4.34	13.8
OAKDALE GENERATING STATION	11-2037	70-S1	(10)	7,088,825.05	3,693,663	4,098,045	297,070	4.19	13.8
TOTAL ACCOUNT 331				10,964,584.67	5,593,813	6,422,473	465,377	4.24	13.8
332.00 RESERVOIRS, DAMS AND WATERWAYS									
NORWAY GENERATING STATION	11-2037	85-R3	(9)	30,333,797.71	4,154,286	28,908,554	2,093,672	6.90	13.8
OAKDALE GENERATING STATION	11-2037	85-R3	(10)	18,896,329.12	3,286,661	17,499,301	1,268,504	6.71	13.8
TOTAL ACCOUNT 332				49,230,126.83	7,440,947	46,408,855	3,362,176	6.83	13.8
333.00 WATER WHEELS, TURBINES AND GENERATORS									
NORWAY GENERATING STATION	11-2037	75-R2	(9)	7,878,605.51	2,276,705	6,310,975	470,670	5.97	13.4
OAKDALE GENERATING STATION	11-2037	75-R2	(10)	6,495,122.48	2,345,036	4,798,599	354,357	5.46	13.5
TOTAL ACCOUNT 333				14,373,727.99	4,621,741	11,110,574	825,027	5.74	13.5
334.00 ACCESSORY ELECTRIC EQUIPMENT									
NORWAY GENERATING STATION	11-2037	55-L1.5	(9)	1,683,326.24	996,235	838,591	66,518	3.95	12.6
OAKDALE GENERATING STATION	11-2037	55-L1.5	(10)	839,479.23	325,734	597,693	45,090	5.37	13.3
TOTAL ACCOUNT 334				2,522,805.47	1,321,969	1,436,284	111,608	4.42	12.9

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	TOTAL ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
NORWAY GENERATING STATION	11-2037	55-S0.5 *	(9)	712,410.12	279,407	497,120	37,268	5.23	13.3
OAKDALE GENERATING STATION	11-2037	55-S0.5 *	(10)	124,968.62	58,674	78,791	6,007	4.81	13.1
TOTAL ACCOUNT 335				837,378.74	338,081	575,911	43,275	5.17	13.3
TOTAL HYDRO PLANT				77,928,623.70	19,322,551	65,954,097	4,807,463	6.17	13.7
OTHER PRODUCTION PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
R M SCHAEFER - UNITS 16A AND 16B	12-2026	50-S2.5 *	(3)	2,756,354.53	2,362,772	476,273	158,757	5.76	3.0
SUGAR CREEK	06-2048	50-S2.5 *	(6)	12,225,886.59	5,515,752	7,443,688	328,614	2.67	22.8
TOTAL ACCOUNT 341				14,982,241.12	7,878,524	7,919,961	485,371	3.24	16.3
342.00 FUEL HOLDERS, PRODUCTS & ACCESSORIES									
R M SCHAEFER - UNITS 16A AND 16B	12-2026	50-S2.5 *	(3)	5,957,207.32	4,892,674	1,243,250	426,632	7.16	2.9
R M SCHAEFER - UNIT 16A	12-2026	50-S2.5 *	(3)	2,214,317.98	2,009,097	271,651	94,810	4.28	2.9
R M SCHAEFER - UNIT 16B	12-2026	50-S2.5 *	(3)	1,172,659	1,172,678	163,678	56,636	4.37	2.9
SUGAR CREEK	06-2048	50-S2.5 *	(6)	3,207,124.87	1,250,406	2,149,146	94,433	2.94	22.8
TOTAL ACCOUNT 342				12,676,064.69	9,324,836	3,827,725	672,511	5.31	5.7
343.00 PRIME MOVERS									
R M SCHAEFER - UNITS 16A AND 16B	12-2026	50-R1 *	(3)	5,848,700.80	5,093,148	931,014	312,421	5.34	3.0
R M SCHAEFER - UNIT 16A	12-2026	50-R1 *	(3)	9,551,195.57	9,837,731	0	0	-	-
R M SCHAEFER - UNIT 16B	12-2026	50-R1 *	(3)	23,070,301.52	23,762,411	0	0	-	-
SUGAR CREEK	06-2048	50-R1 *	(6)	76,761,262.31	45,015,641	36,351,297	1,644,543	2.14	22.1
TOTAL ACCOUNT 343				115,231,460.20	83,708,931	37,282,311	1,956,964	1.70	19.1
344.00 GENERATORS									
R M SCHAEFER - UNIT 16A	12-2026	55-R3 *	(3)	6,625,784.57	6,750,067	74,491	24,830	0.37	3.0
R M SCHAEFER - UNIT 16B	12-2026	55-R3 *	(3)	2,538,171.36	2,614,317	0	0	-	-
SUGAR CREEK	06-2048	55-R3 *	(6)	40,547,004.58	22,021,609	20,958,216	898,706	2.22	23.3
TOTAL ACCOUNT 344				49,710,960.51	31,385,993	21,032,707	923,536	1.86	22.8
344.10 GENERATORS - SOLAR									
TOTAL ACCOUNT 344.10			0	1,014,483.69	158,330	856,154	54,318	5.35	15.8
345.00 ACCESSORY ELECTRIC EQUIPMENT									
R M SCHAEFER - UNITS 16A AND 16B	12-2026	50-S1 *	(3)	18,757,510.34	12,325,414	6,994,822	2,331,607	12.43	3.0
R M SCHAEFER - UNIT 16A	12-2026	50-S1 *	(3)	759,938.06	782,736	0	0	-	-
R M SCHAEFER - UNIT 16B	12-2026	50-S1 *	(3)	1,308,789.12	1,146,136	201,917	67,492	5.16	3.0
SUGAR CREEK	06-2048	50-S1 *	(6)	34,611,832.01	16,241,859	20,446,683	945,990	2.73	21.6
TOTAL ACCOUNT 345				55,438,069.53	30,496,145	27,643,422	3,345,089	6.03	8.3
345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR									
TOTAL ACCOUNT 345.10			0	253,620.96	24,542	229,079	14,545	5.73	15.7
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
R M SCHAEFER - UNITS 16A AND 16B	12-2026	55-R2.5 *	(3)	533,483.87	415,811	133,677	44,695	8.38	3.0
SUGAR CREEK	06-2048	55-R2.5 *	(6)	5,645,982.05	2,628,663	3,356,078	144,690	2.56	23.2
TOTAL ACCOUNT 346				6,179,465.92	3,044,474	3,489,755	189,385	3.06	18.4
TOTAL OTHER PRODUCTION PLANT				255,486,366.62	166,021,775	102,281,114	7,641,719	2.99	13.4

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
TRANSMISSION PLANT									
350.20 LAND RIGHTS		75-R4	0	76,903,948.43	12,872,050	63,931,898	978,912	1.27	65.3
352.00 STRUCTURES AND IMPROVEMENTS		65-R1.5	(15)	88,052,012.25	34,893,524	66,366,290	1,197,600	1.36	55.4
353.00 STATION EQUIPMENT		50-S0	(15)	1,067,060,113.72	317,158,359	909,960,772	21,962,536	2.06	41.4
354.00 TOWERS AND FIXTURES		70-R4	(30)	168,314,495.66	88,418,562	130,900,282	2,520,884	1.50	51.7
355.00 POLES AND FIXTURES		60-R1	(35)	551,560,826.90	123,239,073	621,368,043	11,464,585	2.08	54.2
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R2	(40)	337,965,006.34	120,216,178	352,934,831	6,903,485	1.92	54.3
357.00 UNDERGROUND CONDUIT		65-S4	(5)	899,342.12	683,182	261,127	5,535	0.62	47.2
358.00 UNDERGROUND CONDUCTORS AND DEVICES		50-R1.5	(5)	3,852,252.26	1,141,758	2,903,107	69,101	1.79	42.0
359.00 ROADS AND TRAILS		70-R4	0	92,216.26	66,932	25,284	518	0.56	48.8
TOTAL TRANSMISSION PLANT				2,294,700,213.94	698,789,618	2,146,141,634	44,703,116	1.95	48.1
DISTRIBUTION PLANT									
360.20 LAND RIGHTS		75-R4	0	1,375,975.22	344,386	1,031,589	17,316	1.26	59.6
361.00 STRUCTURES AND IMPROVEMENTS		65-R1.5	(15)	16,828,466.07	9,240,468	10,112,268	207,264	1.23	48.8
362.00 STATION EQUIPMENT		50-R1.5	(15)	552,738,200.47	156,218,958	479,429,973	11,752,272	2.13	40.8
POLES, TOWERS AND FIXTURES									
364.10 CUSTOMER TRANSFORMER STATION		50-S0	(55)	56,866,138.03	35,150,210	52,992,304	1,289,899	2.27	41.1
364.20 POLES, TOWERS, AND FIXTURES		47-R1	(55)	615,333,057.72	236,009,428	717,756,811	18,183,041	2.95	39.5
TOTAL ACCOUNT 364				672,199,195.75	271,159,638	770,749,115	19,472,940	2.90	39.6
OVERHEAD CONDUCTORS AND DEVICES									
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(60)	387,401,111.79	211,552,607	408,289,172	7,867,660	2.03	51.9
366.00 UNDERGROUND CONDUIT		70-S2.5	(5)	5,967,002.86	2,122,084	4,143,269	82,232	1.38	50.4
367.00 UNDERGROUND CONDUCTORS AND DEVICES		52-R2.5	(35)	588,030,774.37	186,422,843	607,418,702	14,503,056	2.47	41.9
368.00 LINE TRANSFORMERS		47-S0	(10)	377,676,754.42	147,885,750	267,558,680	7,282,510	1.93	36.7
SERVICES									
369.10 OVERGROUND SERVICES		47-R1	(40)	55,052,985.58	41,384,977	35,689,203	880,359	1.60	40.5
369.20 UNDERGROUND SERVICES		70-R3	(40)	279,915,670.17	145,725,175	246,156,763	4,146,251	1.48	59.4
TOTAL ACCOUNT 369				334,968,655.75	187,110,152	281,845,966	5,026,610	1.50	56.1
METERS									
370.10 CUSTOMER METERING STATIONS		50-R2	(5)	23,846,960.51	10,150,092	14,889,217	372,135	1.56	40.0
370.20 METERS		24-L0	(5)	75,930,087.87	27,902,929	51,823,663	2,813,352	3.71	18.4
TOTAL ACCOUNT 370				99,777,048.38	38,053,021	66,712,880	3,185,487	3.19	20.9
INSTALLATIONS ON CUSTOMER PREMISES									
371.00 INSTALLATIONS ON CUSTOMER PREMISES		20-O1	(30)	10,463,918.32	6,950,349	6,652,745	410,954	3.93	16.2
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		31-L0	(30)	64,108,114.54	28,551,926	54,788,623	2,146,236	3.35	25.5
TOTAL DISTRIBUTION PLANT				3,111,535,217.94	1,245,612,182	2,958,732,982	71,954,537	2.31	41.1
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		55-R1.5	(10)	24,312,639.07	11,777,969	14,965,934	347,085	1.43	43.1
391.10 OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	4,764,626.59	2,893,068	1,871,559	181,862	3.82	10.3
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT		7-SQ	0	21,803,108.62	7,895,303	13,907,806	5,935,248	27.22	2.3
393.00 STORES EQUIPMENT		30-SQ	0	984,845.25	696,376	288,469	14,420	1.46	20.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		28-SQ	0	28,427,977.49	10,606,283	17,821,694	1,087,549	3.83	16.4
395.00 LABORATORY EQUIPMENT		20-SQ	0	6,802,019.90	4,781,618	2,020,402	140,524	2.07	14.4
397.00 COMMUNICATION EQUIPMENT		15-SQ	0	38,827,784.66	7,867,197	30,960,588	3,382,628	8.71	9.2
398.00 MISCELLANEOUS EQUIPMENT		20-SQ	0	3,856,492.07	1,444,057	2,412,435	200,326	5.19	12.0
TOTAL GENERAL PLANT				129,779,493.65	47,961,871	84,246,887	11,289,642	8.70	7.5
ACCOUNT 391.2 RESERVE AMORTIZATION					9,600,000		(3,200,000)	***	3.0
TOTAL DEPRECIABLE ELECTRIC PLANT				8,475,917,983.44	3,257,484,814	7,105,821,238	316,123,516	3.73	22.5

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	TOTAL ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
NONDEPRECIABLE									
302.00 FRANCHISES AND CONSENTS				1,640.54	(33)				
303.00 MISCELLANEOUS INTANGIBLE PLANT				92,059,173.58	62,686,927				
310.00 LAND AND LAND RIGHTS				5,309,536.16	(21,577)				
311.00 STRUCTURES AND IMPROVEMENTS					4,481,692				
D H MITCHELL GENERATING STATION									
312.10 BOILER PLANT EQUIPMENT									
D H MITCHELL GENERATING STATION									
312.30 BOILER PLANT - UNIT TRAIN COAL CARS					2,821,855				
BAILLY GENERATING STATION									
312.50 BOILER PLANT - COAL PILE BASE				2,701,500.27					
D H MITCHELL GENERATING STATION									
314.00 TURBO-GENERATOR UNITS					69,620				
D H MITCHELL GENERATING STATION									
315.00 ACCESSORY ELECTRIC EQUIPMENT					3,298,615				
D H MITCHELL GENERATING STATION									
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT					(2,570,344)				
D H MITCHELL GENERATING STATION									
330.00 LAND AND LAND RIGHTS				24,812.88	(1,224,757)				
340.20 LAND RIGHTS				1,126,899.78	(221)				
350.10 LAND				20,549,229.10	(12,219)				
360.10 LAND				4,102,199.55	(180,923)				
389.10 LAND				16,939.41	(87,026)				
389.20 LAND RIGHTS				120,527.51	(12)				
390.20 LEASED PROPERTY				252,224.97	(2,489)				
					156,664				
ACCOUNTS NOT STUDIED									
392.20 TRANSPORTATION EQUIPMENT				1,675,172.99	902,824				
TRANSPORTATION EQUIPMENT - TRAILERS					39,318				
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000				388,177.16	786,940				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000				454,874.49					
396.00 POWER OPERATED EQUIPMENT				6,093,725.82	4,902,444				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED				134,876,634.23	76,047,298				
TOTAL ELECTRIC PLANT				8,610,794,617.67	3,333,532,112				

* INTERIM SURVIVOR CURVES USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE.

** ANNUAL ACCRUAL AMOUNT IS BASED ON 9 YEAR REMAINING LIFE.

*** SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2021.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2023 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	TOTAL ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCURAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
COMMON PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	(10)	123,531,669.26	45,017,712	90,867,124	2,599,709	2.10	35.0
	OFFICE FURNITURE AND EQUIPMENT							
391.10	OFFICE FURNITURE AND EQUIPMENT	0	6,071,457.69	2,361,356	3,710,102	372,205	6.13	10.0
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	0	10,461,666.47	4,936,767	5,524,899	3,542,731	33.86	1.6
	TOTAL ACCOUNT 391		16,533,124.16	7,298,123	9,235,001	3,914,936	23.68	2.4
393.00	STORES EQUIPMENT	0	2,864,027.30	1,464,524	1,399,503	123,503	4.31	11.3
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	0	8,558,217.35	6,085,087	2,473,130	112,554	1.32	22.0
395.00	LABORATORY EQUIPMENT	0	1,824,928.37	330,447	1,494,481	107,191	5.87	13.9
397.00	COMMUNICATION EQUIPMENT	0	17,739,082.19	8,112,203	9,626,879	2,583,209	14.56	3.7
398.00	MISCELLANEOUS EQUIPMENT	0	3,241,114.95	1,956,564	1,284,551	94,708	2.92	13.6
	RESERVE ADJUSTMENT FOR AMORTIZATION							
391.10	OFFICE FURNITURE AND EQUIPMENT			6,600,000		(2,200,000)	*	3.0
397.00	COMMUNICATION EQUIPMENT			4,620,000		(1,540,000)	*	3.0
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION			11,220,000		(3,740,000)		
	TOTAL DEPRECIABLE COMMON PLANT		174,292,163.58	81,484,660	116,380,669	5,795,810	3.33	20.1
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION		146,012.71	(2,521)				
303.00	MISCELLANEOUS INTANGIBLE PLANT		339,571,942.20	254,151,041				
389.00	LAND		9,475,475.86	(133,132)				
390.20	LEASEHOLD IMPROVEMENTS		1,930,476.69	1,431,124				
	TRANSPORTATION EQUIPMENT							
392.20	TRANSPORTATION EQUIPMENT - TRAILERS		836,789.69	237,135				
392.40	TRANSPORTATION EQUIPMENT - TRUCKS > 13,000		107,966.27	94,929				
396.00	POWER OPERATED EQUIPMENT		4,666,218.46	972,432				
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED		356,734,881.89	256,751,008				
	TOTAL COMMON PLANT		531,027,045.47	338,235,668				

* SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2021.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 3. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2023

	ACCOUNT (1)	ORIGINAL COST AS OF		2022		2023		ORIGINAL COST AS OF 12-31-2023 (7)
		12-31-2021 (2)	ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (6)		
DEPRECIABLE PLANT								
STEAM PRODUCTION PLANT								
	311.00							
STRUCTURES AND IMPROVEMENTS								
MICHIGAN CITY GENERATING STATION		49,860,654.84	723,347.38	(84,160.62)	1,202,503.95	(139,910.01)	51,562,435.54	
R M SCHAHFER - UNIT 12		101,006,387.44	1,957,644.97	(227,769.82)	3,254,419.51	(378,648.12)	105,612,033.98	
R M SCHAHFER - UNIT 14		7,254,940.91					7,254,940.91	
R M SCHAHFER GENERATING STATION		109,665,813.25	18,216,199.96	(2,119,434.80)	2,436,217.35	(283,451.20)	127,915,344.56	
R M SCHAHFER - UNIT 15		8,973,687.98					8,973,687.98	
R M SCHAHFER - UNIT 17		136,293,713.23	2,585,032.79	(300,765.74)	4,297,398.82	(499,997.62)	142,375,381.48	
R M SCHAHFER - UNIT 18		62,460,412.94	1,718,686.88	(199,967.32)	2,857,171.86	(332,428.80)	66,503,875.56	
SUGAR CREEK		7,980,101.24	141,810.90	(16,499.53)	235,748.64	(27,429.09)	8,313,732.16	
TOTAL STRUCTURES AND IMPROVEMENTS		483,495,711.83	25,342,722.88	(2,948,597.83)	14,283,460.13	(1,661,864.84)	518,511,432.17	
BOILER PLANT EQUIPMENT								
MICHIGAN CITY GENERATING STATION		110,113,430.92	1,516,028.26	(176,388.28)	2,520,269.01	(293,230.52)	113,680,109.39	
R M SCHAHFER - UNIT 12		218,680,126.30	4,326,818.50	(503,420.58)	7,192,970.54	(836,894.20)	228,859,600.56	
R M SCHAHFER GENERATING STATION		54,729,627.05	32,892,941.77	(3,827,057.54)	562,244.66	(65,416.55)	84,292,339.39	
R M SCHAHFER - UNIT 17		189,794,021.93	5,341,081.84	(621,429.00)	8,879,097.73	(1,033,073.24)	202,359,699.26	
R M SCHAHFER - UNIT 18		192,698,651.43	3,570,710.73	(415,448.26)	5,936,005.19	(690,647.66)	201,099,271.43	
R M SCHAHFER - UNIT 14		49,723,376.18					49,723,376.18	
R M SCHAHFER - UNIT 15		33,603,926.03					33,603,926.03	
SUGAR CREEK		90,321,673.65	1,605,067.03	(186,747.80)	2,668,288.45	(310,452.42)	94,097,828.91	
TOTAL BOILER PLANT EQUIPMENT		939,664,833.49	49,252,648.13	(5,730,491.46)	27,758,875.58	(3,229,714.59)	1,007,716,151.15	
BOILER PLANT - MOBILE FUEL HDLG/STRG								
MICHIGAN CITY GENERATING STATION		7,955,843.88	141,379.83	(16,449.39)	235,032.03	(27,345.72)	8,288,460.63	
R M SCHAHFER - UNIT 12		766,549.43	13,622.02	(1,584.91)	22,645.45	(2,634.77)	798,597.22	
R M SCHAHFER GENERATING STATION		15,943,263.85	1,137,863.63	(132,389.17)	470,996.88	(54,799.97)	17,364,935.22	
TOTAL BOILER PLANT - MOBILE FUEL HDLG/STRG		24,665,657.16	1,292,865.48	(150,423.47)	728,674.36	(84,780.46)	26,451,993.07	
BOILER PLANT - UNIT TRAIN COAL CARS								
R M SCHAHFER GENERATING STATION		1,164,024.00	202,613.81	(23,573.89)	114,195.56	(13,286.53)	1,443,972.95	
TOTAL BOILER PLANT - UNIT TRAIN COAL CARS		1,164,024.00	202,613.81	(23,573.89)	114,195.56	(13,286.53)	1,443,972.95	
BOILER PLANT - SO2 PLANT EQUIPMENT								
MICHIGAN CITY - UNIT 12		207,071,320.27	3,679,774.03	(428,137.65)	6,117,313.71	(711,742.71)	215,728,527.65	
R M SCHAHFER GENERATING STATION		4,933,146.75	13,422,655.03	(1,561,711.11)	411,236.93	(47,846.96)	17,157,480.64	
R M SCHAHFER - UNIT 18		65,161,880.01	1,132,352.17	(131,747.96)	1,882,439.90	(219,019.81)	67,825,904.31	
R M SCHAHFER - UNIT 14		6,435,509.61					6,435,509.61	
R M SCHAHFER - UNIT 15		23,150,634.50					23,150,634.50	
R M SCHAHFER - UNIT 17		73,540,885.58	1,698,528.25	(197,621.88)	2,823,659.85	(328,529.71)	77,536,922.09	
TOTAL BOILER PLANT - SO2 PLANT EQUIPMENT		380,293,376.72	19,933,309.48	(2,319,218.60)	11,234,650.39	(1,307,139.19)	407,834,978.80	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 3. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2023

	ACCOUNT (1)	ORIGINAL COST AS OF		2022		2023		ORIGINAL COST AS OF 12-31-2023 (7)
		12-31-2021 (2)	12-31-2021 (2)	ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (6)	
312.50	BOILER PLANT - COAL PILE BASE MICHIGAN CITY GENERATING STATION R M SCHAHFER - UNIT 18 R M SCHAHFER GENERATING STATION TOTAL BOILER PLANT - COAL PILE BASE	664,033.03 1,200,088.24 1,200,088.24 3,064,209.51	664,033.03 1,200,088.24 1,200,088.24 3,064,209.51	117,959.92 42,652.49 160,612.41	(13,724.51) (4,962.57) (18,687.08)	19,616.90 70,906.16 90,523.06	(2,282.41) (8,249.85) (10,532.26)	785,602.93 1,300,434.47 1,200,088.24 3,286,125.64
314.00	TURBOGENERATOR UNITS MICHIGAN CITY GENERATING STATION MICHIGAN CITY - UNIT 12 R M SCHAHFER GENERATING STATION R M SCHAHFER - UNIT 17 R M SCHAHFER - UNIT 18 R M SCHAHFER - UNIT 14 R M SCHAHFER - UNIT 15 SUGAR CREEK TOTAL TURBOGENERATOR UNITS	1,459,627.07 93,680,757.00 2,669,941.24 85,501,635.23 93,471,188.79 8,274,048.05 14,130,188.82 55,352,854.72 354,540,240.92	1,459,627.07 93,680,757.00 2,669,941.24 85,501,635.23 93,471,188.79 8,274,048.05 14,130,188.82 55,352,854.72 354,540,240.92	23,413.24 1,667,284.99 12,322,975.45 2,131,972.67 1,454,145.39	(2,724.11) (193,986.75) (1,433,764.61) (248,052.67) (169,188.22)	38,922.54 2,771,720.56 66,350.56 3,544,224.60 2,417,393.96	(4,528.59) (322,486.63) (7,719.81) (412,366.63) (281,261.12)	1,514,710.15 97,603,289.17 13,617,782.83 90,517,413.20 96,892,278.80 8,274,048.05 14,130,188.82 57,667,038.75 380,216,749.77
315.00	ACCESSORY ELECTRIC EQUIPMENT R M SCHAHFER GENERATING STATION R M SCHAHFER - UNIT 17 R M SCHAHFER - UNIT 18 MICHIGAN CITY GENERATING STATION MICHIGAN CITY - UNIT 12 R M SCHAHFER - UNIT 14 R M SCHAHFER - UNIT 15 SUGAR CREEK TOTAL ACCESSORY ELECTRIC EQUIPMENT	30,080,118.21 58,228,056.41 42,552,974.61 20,833,837.31 33,042,558.97 9,152,749.82 6,314,514.56 4,712,044.95 204,916,854.84	30,080,118.21 58,228,056.41 42,552,974.61 20,833,837.31 33,042,558.97 9,152,749.82 6,314,514.56 4,712,044.95 204,916,854.84	7,587,925.16 1,236,821.24 870,844.65 283,158.52 674,248.27	(882,846.72) (143,902.81) (101,321.81) (32,945.17) (78,448.06)	812,208.21 2,056,110.91 1,447,705.72 470,727.13 1,120,880.84	(94,499.53) (239,226.24) (168,438.97) (54,768.59) (130,413.25)	37,502,905.33 61,137,859.51 44,601,764.20 21,500,009.21 34,628,826.77 9,152,749.82 6,314,514.56 4,909,045.42 219,747,674.82
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT R M SCHAHFER GENERATING STATION R M SCHAHFER - UNIT 17 R M SCHAHFER - UNIT 18 MICHIGAN CITY GENERATING STATION MICHIGAN CITY - UNIT 12 R M SCHAHFER - UNIT 14 R M SCHAHFER - UNIT 15 SUGAR CREEK TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	11,062,948.34 6,188,369.28 6,327,483.45 3,770,198.53 4,479,760.83 981,904.75 1,811,815.01 3,878,122.08 38,500,602.27	11,062,948.34 6,188,369.28 6,327,483.45 3,770,198.53 4,479,760.83 981,904.75 1,811,815.01 3,878,122.08 38,500,602.27	1,604,028.70 194,271.66 51,064.46 98,541.96	(186,626.98) (22,603.29) (5,941.31) (11,116.20)	449,140.68 322,960.24 84,890.36 158,830.45	(52,257.02) (37,576.07) (9,876.90) (18,479.75)	12,877,233.72 6,188,369.28 6,784,535.99 3,890,335.14 4,704,537.29 981,904.75 1,811,815.01 4,040,258.04 41,278,989.22
	TOTAL STEAM PRODUCTION PLANT	2,430,305,510.74	2,430,305,510.74	127,518,772.07	(14,836,668.70)	71,861,454.53	(8,361,001.05)	2,606,488,067.59
331.00	HYDRO PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS NORWAY OAKDALE TOTAL STRUCTURES AND IMPROVEMENTS	3,420,762.49 6,803,370.20 10,224,132.69	3,420,762.49 6,803,370.20 10,224,132.69	414,570.65 121,333.51 535,904.16	(48,234.87) (14,117.03) (62,351.90)	100,335.24 201,706.72 302,041.96	(11,673.89) (23,468.35) (35,142.24)	3,875,759.62 7,088,825.05 10,964,584.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 3. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2023

	ACCOUNT (1)	ORIGINAL COST AS OF		2022		2023		ORIGINAL COST AS OF 12-31-2023 (7)
		12-31-2021 (2)	ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (6)		
332.00	RESERVOIRS, DAMS AND WATERWAYS NORWAY OAKDALE TOTAL RESERVOIRS, DAMS AND WATERWAYS	27,767,537.75 18,138,017.56 45,905,555.31	2,083,844.91 322,322.79 2,406,167.70	(242,453.06) (37,501.91) (279,954.97)	820,310.31 535,834.43 1,356,144.74	(95,442.20) (62,343.75) (157,785.95)	30,333,797.71 18,896,329.12 49,230,126.83	
333.00	WATER WHEELS, TURBINES & GENERATORS NORWAY OAKDALE TOTAL WATER WHEELS, TURBINES & GENERATORS	7,170,119.87 6,162,933.62 13,333,053.49	589,570.19 193,481.41 783,051.60	(68,595.82) (22,511.34) (91,107.16)	212,200.57 182,446.21 394,646.78	(24,689.30) (21,227.42) (45,916.72)	7,878,605.51 6,495,122.48 14,373,727.99	
334.00	ACCESSORY ELECTRIC EQUIPMENT NORWAY OAKDALE TOTAL ACCESSORY ELECTRIC EQUIPMENT	1,615,096.05 801,807.92 2,416,903.97	29,001.46 16,012.32 45,013.78	(3,374.28) (1,863.03) (5,237.31)	48,212.48 26,619.13 74,831.61	(5,609.47) (3,097.11) (8,706.58)	1,683,326.24 839,479.23 2,522,805.47	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT NORWAY OAKDALE TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	657,292.16 115,215.59 772,507.75	40,139.27 4,145.56 44,284.83	(4,670.16) (482.34) (5,152.50)	22,235.98 6,891.65 29,127.63	(2,587.13) (801.84) (3,388.97)	712,410.12 124,968.62 837,378.74	
	TOTAL HYDRO PRODUCTION PLANT	72,652,153.21	3,814,422.07	(443,803.84)	2,156,792.72	(250,940.46)	77,928,623.70	
341.00	OTHER PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS R M SCHAHFER - UNITS 16A AND 16B SUGAR CREEK TOTAL STRUCTURES AND IMPROVEMENTS	2,235,015.24 11,735,456.55 13,970,471.79	523,811.93 208,458.88 732,270.81	(60,944.94) (24,253.97) (85,198.91)	66,171.25 346,545.29 412,716.54	(7,698.95) (40,320.16) (48,019.11)	2,756,354.53 12,225,886.59 14,982,241.12	
342.00	FUEL HOLDERS, PRODUCTS & ACCESSORIES R M SCHAHFER - UNITS 16A AND 16B R M SCHAHFER - UNIT 16A R M SCHAHFER - UNIT 16B SUGAR CREEK TOTAL FUEL HOLDERS, PRODUCTS & ACCESSORIES	5,229,879.18 2,214,317.98 1,297,414.52 3,078,422.63 11,820,034.31	564,849.01 54,705.30 619,554.31	(65,719.55) (6,364.90) (72,084.45)	258,245.23 90,942.95 349,188.18	(30,046.55) (10,581.11) (40,627.66)	5,957,207.32 2,214,317.98 1,297,414.52 3,207,124.87 12,676,064.69	
343.00	PRIME MOVERS R M SCHAHFER - UNITS 16A AND 16B R M SCHAHFER - UNIT 16A R M SCHAHFER - UNIT 16B SUGAR CREEK TOTAL PRIME MOVERS	2,408,331.85 9,216,091.71 22,144,488.01 73,680,825.16 107,449,736.73	3,786,736.75 142,436.98 393,520.03 1,309,349.78 5,632,043.54	(440,582.65) (16,572.39) (45,785.62) (152,341.39) (655,282.05)	106,619.97 236,789.46 654,193.83 2,176,683.48 3,174,286.74	(12,405.12) (27,550.19) (76,114.73) (253,254.72) (369,324.76)	5,848,700.80 9,551,195.57 23,070,301.52 76,761,262.31 115,231,460.20	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 3. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2023

	ACCOUNT (1)	ORIGINAL COST AS OF		2022		2023		ORIGINAL COST AS OF 12-31-2023 (7)
		12-31-2021 (2)	ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (6)		
344.00	GENERATORS							
	R M SCHAFFER - UNIT 16A	4,997,754.15	1,694,746.56	(197,181.89)	147,643.96	(17,178.21)	6,625,784.57	
	R M SCHAFFER - UNIT 16B	2,436,314.29	43,294.68	(5,037.29)	71,973.75	(8,374.07)	2,538,171.36	
	SUGAR CREEK	38,919,849.22	691,627.65	(80,470.11)	1,149,772.59	(133,774.77)	40,547,004.58	
	TOTAL GENERATORS	48,353,917.66	2,429,668.89	(282,689.29)	1,369,390.30	(159,327.05)	49,710,960.51	
344.10	GENERATORS - SOLAR	945,974.35	49,583.82	(5,769.02)	27,946.03	(3,251.49)	1,014,483.69	
345.00	ACCESSORY ELECTRIC EQUIPMENT							
	R M SCHAFFER - UNITS 16A AND 16B	16,460,198.48	2,094,654.43	(243,710.74)	505,140.74	(58,772.57)	18,757,510.34	
	R M SCHAFFER - UNIT 16A	736,827.01	9,823.43	(1,142.95)	16,330.62	(1,900.05)	759,938.06	
	R M SCHAFFER - UNIT 16B	1,269,901.58	16,529.27	(1,923.15)	27,478.52	(3,197.10)	1,308,789.12	
	SUGAR CREEK	33,222,855.74	590,388.86	(68,691.09)	981,471.65	(114,193.15)	34,611,832.01	
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	51,689,782.81	2,711,395.99	(315,467.93)	1,530,421.53	(178,062.87)	55,438,069.53	
345.10	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	236,493.62	12,395.96	(1,442.26)	6,986.51	(812.87)	253,620.96	
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	R M SCHAFFER - UNITS 16A AND 16B	337,118.55	208,095.36	(24,211.66)	14,125.06	(1,643.44)	533,483.87	
	SUGAR CREEK	5,424,127.81	94,299.86	(10,971.68)	156,765.56	(18,239.50)	5,645,982.05	
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	5,761,246.36	302,395.22	(35,183.34)	170,890.62	(19,882.94)	6,179,465.92	
	TOTAL OTHER PRODUCTION PLANT	238,227,657.63	12,489,308.54	(1,453,117.25)	7,041,826.45	(819,308.75)	255,486,366.62	
350.20	TRANSMISSION PLANT							
	LAND RIGHTS	69,313,829.33	6,875,110.54	(799,911.57)	1,714,387.19	(199,467.06)	76,903,948.43	
	STRUCTURES AND IMPROVEMENTS	75,707,161.05	9,594,455.58	(1,116,304.36)	4,375,822.05	(509,122.07)	88,052,012.25	
	STATION EQUIPMENT	899,272,082.59	125,319,569.84	(14,580,793.86)	64,560,837.44	(7,511,582.29)	1,067,060,113.72	
	TOWERS AND FIXTURES	143,767,013.81	18,812,752.43	(2,188,843.00)	8,966,856.26	(1,043,283.84)	168,314,495.66	
	POLES AND FIXTURES	483,280,227.65	55,598,094.86	(6,468,777.06)	21,672,899.41	(2,521,617.96)	551,560,826.90	
	OVERHEAD CONDUCTORS AND DEVICES	289,774,133.70	37,228,045.54	(4,331,442.10)	17,308,040.66	(2,013,771.46)	337,965,006.34	
	UNDERGROUND CONDUIT	740,688.69	114,199.03	(13,286.94)	65,344.05	(7,602.71)	899,342.12	
	UNDERGROUND CONDUCTORS AND DEVICES	3,172,674.32	489,161.43	(56,913.39)	279,895.42	(32,565.52)	3,852,252.26	
	ROADS AND TRAILS	75,948.33	11,709.68	(1,362.40)	6,700.21	(779.56)	92,216.26	
	TOTAL TRANSMISSION PLANT	1,965,103,759.47	254,043,098.93	(29,557,634.68)	118,950,782.69	(13,839,792.47)	2,294,700,213.94	
360.20	DISTRIBUTION PLANT							
	LAND RIGHTS	1,166,003.94	134,752.18	(15,678.24)	102,865.64	(11,968.30)	1,375,975.22	
	STRUCTURES AND IMPROVEMENTS	14,259,785.61	1,648,488.96	(191,799.84)	1,258,405.42	(146,414.08)	16,828,466.07	
	STATION EQUIPMENT	468,391,383.70	54,130,827.32	(6,298,062.09)	41,321,797.09	(4,807,745.55)	552,738,200.47	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 4. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2023

	ACCOUNT (1)	ORIGINAL COST AS OF DECEMBER 31, 2021 (2)	2022		2023		ORIGINAL COST AS OF 12-31-2023 (7)
			ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (6)	
COMMON PLANT							
DEPRECIABLE PLANT							
390.00	STRUCTURES AND IMPROVEMENTS	110,350,105.41	6,503,152.73	(756,634.65)	8,414,006.07	(978,960.33)	123,531,669.23
391.10	OFFICE FURNITURE AND EQUIPMENT	5,392,357.47	317,782.43	(141.85)	411,158.00	(49,698.36)	6,071,457.69
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	14,931,366.69	879,935.34		1,138,491.07	(6,488,126.63)	10,461,666.47
393.00	STORES EQUIPMENT	2,530,710.41	149,139.83		192,962.32	(8,785.26)	2,864,027.30
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	7,770,282.30	457,918.30	(5,156.08)	592,470.68	(257,297.85)	8,568,217.35
395.00	LABORATORY EQUIPMENT	1,608,110.43	94,769.17		122,615.66	(566.89)	1,824,928.37
397.00	COMMUNICATION EQUIPMENT	23,156,133.35	1,364,637.32	(4,452,013.72)	1,765,615.41	(4,095,290.17)	17,739,082.19
398.00	MISCELLANEOUS EQUIPMENT	2,924,325.94	172,336.38		222,974.83	(78,522.20)	3,241,114.95
	TOTAL DEPRECIABLE PLANT	168,663,392.00	9,939,671.50	(5,213,946.30)	12,860,294.04	(11,957,247.69)	174,292,163.55
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED							
301.00	ORGANIZATION	126,862.97	11,998.08	(1,395.96)	9,673.08	(1,125.45)	146,012.72
303.00	MISCELLANEOUS INTANGIBLE PLANT	300,593,479.17	24,071,590.23	(2,800,703.00)	20,039,103.38	(2,331,527.60)	339,571,942.18
389.00	LAND	8,464,359.65	498,855.34	(58,041.27)	645,392.89	(75,090.75)	9,475,475.86
390.20	LEASEHOLD IMPROVEMENTS	1,724,483.35	101,627.26	(11,824.22)	131,488.89	(15,298.59)	1,930,476.69
TRANSPORTATION EQUIPMENT							
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	747,499.25	44,051.63	(5,125.36)	56,995.53	(6,631.37)	836,789.68
392.40	TRANSPORTATION EQUIPMENT - TRUCKS > 13,000	96,445.63	5,683.73	(661.30)	7,353.81	(855.61)	107,966.26
396.00	POWER OPERATED EQUIPMENT	4,168,305.20	245,646.57	(28,580.71)	317,826.11	(36,978.72)	4,666,218.45
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	315,921,435.22	24,979,452.84	(2,906,331.82)	21,207,833.69	(2,467,508.09)	356,734,881.84
	TOTAL COMMON PLANT	484,584,827.22	34,919,124.34	(8,120,278.12)	34,068,127.73	(14,424,755.78)	531,027,045.39

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 5. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2021 TO DECEMBER 31, 2023

	ACCOUNT (1)	DEPRECIATION BOOK RESERVE AS OF 12-31-2021 (2)		2022		2023		DEPRECIATION BOOK RESERVE AS OF 12-31-2023 (9)		
		+	(3)	ANNUAL ACCRUAL (4)	RETIREMENTS (5)	+	ANNUAL ACCRUAL (6)	RETIREMENTS (7)	+	NET SALVAGE (8)
DEPRECIABLE PLANT										
STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS	173,075,512	17,932,613	(2,948,598)	(136,840)	18,625,620	(1,661,865)	(97,888)	204,788,554	
312.10	BOILER PLANT EQUIPMENT	327,433,805	42,681,394	(5,730,491)	(263,210)	44,330,817	(3,229,715)	(185,695)	405,036,905	
312.20	BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE	9,669,986	974,991	(150,423)	(6,919)	1,012,669	(84,780)	(4,890)	11,410,634	
312.30	BOILER PLANT - UNIT TRAIN COAL CARS	185,256	27,784,702	(23,574)	(114,176)	28,858,443	(1,307,139)	(87,873)	170,406,346	
312.40	BOILER PLANT - SO2 PLANT EQUIPMENT	117,591,608	995,211	(18,687)	(4,435)	13,807,566	(10,532)	(2,445)	959,112	
312.50	BOILER PLANT - COAL PILE BASE	995,211	13,293,826	(2,162,163)	(119,211)	6,401,690	(1,218,621)	(103,147)	156,748,293	
314.00	TURBO-GENERATOR UNITS	133,250,043	6,163,501	(1,249,207)	(57,495)	1,674,133	(703,543)	(40,654)	101,807,500	
315.00	ACCESSORY ELECTRIC EQUIPMENT	91,293,208	1,611,843	(234,306)	(11,844)	114,710,938	(131,520)	(9,369)	18,871,078	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	15,972,141	110,442,870	(14,836,668)	(714,130)	114,710,938	(8,361,002)	(531,961)	1,070,176,817	
TOTAL STEAM PRODUCTION PLANT										
		869,466,770	110,442,870	(14,836,668)	(714,130)	114,710,938	(8,361,002)	(531,961)	1,070,176,817	
HYDRO PRODUCTION PLANT										
331.00	STRUCTURES AND IMPROVEMENTS	4,612,923	534,008	(62,352)	(2,633)	554,645	(35,142)	(1,636)	5,589,813	
332.00	RESERVOIRS, DAMS AND WATERWAYS	3,789,023	2,015,149	(279,955)	(11,573)	2,093,024	(157,786)	(6,935)	7,440,947	
333.00	WATER WHEELS, TURBINES AND GENERATORS	4,038,409	355,644	(91,107)	(3,867)	370,624	(45,917)	(2,045)	4,621,741	
334.00	ACCESSORY ELECTRIC EQUIPMENT	1,146,098	94,289	(5,237)	(216)	96,102	(8,707)	(360)	1,321,969	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	273,149	36,188	(5,152)	(191)	37,586	(3,389)	(110)	338,081	
TOTAL HYDRO PRODUCTION PLANT										
		13,859,602	3,035,278	(443,803)	(18,480)	3,151,981	(250,941)	(11,086)	19,322,551	
OTHER PRODUCTION PLANT										
341.00	STRUCTURES AND IMPROVEMENTS	7,423,742	291,020	(85,199)	(3,041)	302,267	(48,019)	(2,246)	7,878,524	
342.00	FUEL HOLDERS, PRODUCTS AND ACCESSORIES	9,137,641	148,936	(72,084)	(2,290)	154,691	(40,628)	(1,430)	9,324,836	
343.00	PRIME MOVERS	53,899,197	15,143,976	(655,282)	(22,705)	15,729,215	(369,325)	(16,145)	83,708,931	
344.00	GENERATORS	26,544,952	2,600,061	(282,689)	(10,090)	2,700,541	(159,327)	(7,455)	31,385,930	
344.10	GENERATORS - SOLAR	59,628	53,061	(5,769)	(288)	55,112	(3,251)	(163)	158,330	
345.00	ACCESSORY ELECTRIC EQUIPMENT	28,384,684	1,286,853	(315,468)	(10,831)	1,336,583	(178,063)	(7,614)	30,496,144	
345.10	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	14,907	5,888	(1,442)	(72)	6,115	(813)	(41)	24,542	
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,668,519	212,511	(35,183)	(1,266)	220,723	(19,883)	(947)	3,044,474	
TOTAL OTHER PRODUCTION PLANT										
		128,133,270	19,742,306	(1,453,116)	(50,583)	20,505,247	(819,309)	(36,041)	166,021,774	
TRANSMISSION PLANT										
350.20	LAND RIGHTS	13,305,201	301,719	(799,912)	(111,630)	364,509	(199,467)	(50,912)	12,972,050	
352.00	STRUCTURES AND IMPROVEMENTS	34,900,938	835,659	(1,116,304)	(1,458,079)	944,895	(509,122)	(751,158)	34,893,524	
353.00	STATION EQUIPMENT	296,556,111	21,186,691	(14,580,794)	(547,211)	23,717,170	(7,511,582)	(260,821)	317,158,359	
354.00	TOWERS AND FIXTURES	89,145,964	1,557,850	(2,188,843)	(647,211)	1,754,907	(1,043,284)	(260,821)	88,418,562	
355.00	POLES AND FIXTURES	116,245,373	9,119,097	(6,468,777)	(2,587,511)	10,461,156	(2,521,618)	(1,008,647)	123,239,073	
356.00	OVERHEAD CONDUCTORS AND DEVICES	118,297,086	4,776,209	(4,331,442)	(1,299,433)	5,391,660	(2,013,771)	(604,131)	120,216,182	
357.00	UNDERGROUND CONDUIT	701,513	1,707	(13,287)	(664)	1,896	(7,603)	(380)	683,182	
358.00	UNDERGROUND CONDUCTORS AND DEVICES	1,052,365	84,747	(56,913)	(664)	84,125	(32,566)	(780)	1,141,758	
359.00	ROADS AND TRAILS	68,318	358	(1,362)	398	398	(780)	66,932	66,932	
TOTAL TRANSMISSION PLANT										
		670,272,869	37,864,037	(29,557,634)	(6,004,528)	42,730,716	(13,839,793)	(2,676,049)	698,789,618	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 5. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2021 TO DECEMBER 31, 2023

	ACCOUNT (1)	DEPRECIATION BOOK RESERVE AS OF		2022			2023			DEPRECIATION BOOK RESERVE AS OF 12-31-2023 (9)					
		12-31-2021 (2)	+	ANNUAL ACCRUAL (3)	+	RETIREMENTS (4)	+	NET SALVAGE (5)	+		ANNUAL ACCRUAL (6)	+	RETIREMENTS (7)	+	NET SALVAGE (8)
	DISTRIBUTION PLANT														
360.00	LAND RIGHTS	332,653		18,837		(15,678)				20,542		(11,968)			344,386
361.00	STRUCTURES AND IMPROVEMENTS	9,160,023		224,538		(191,800)		(28,770)		244,853		(146,414)		(21,962)	9,240,468
362.00	STATION EQUIPMENT	140,346,798		13,436,454		(6,298,062)		(629,806)		14,652,095		(4,807,746)		(480,775)	156,218,958
	POLES, TOWERS AND FIXTURES														
364.10	CUSTOMER TRANSFORMER STATION	32,513,766		2,081,015		(647,950)		(323,975)		2,269,291		(494,625)		(247,312)	35,150,210
364.20	POLES, TOWERS, AND FIXTURES	211,996,612		20,358,089		(7,011,286)		(3,505,643)		22,199,954		(5,352,199)		(2,676,099)	236,009,428
	OVERHEAD CONDUCTORS AND DEVICES														
365.00	OVERHEAD CONDUCTORS AND DEVICES	200,055,840		11,457,139		(4,414,163)		(2,648,498)		12,493,705		(3,369,635)		(2,021,781)	211,552,607
366.00	UNDERGROUND CONDUIT	2,077,199		81,690		(67,990)		(3,399)		89,080		(51,901)		(2,595)	2,122,084
367.00	UNDERGROUND CONDUCTORS AND DEVICES	169,526,922		15,429,670		(6,700,196)		(2,010,059)		16,825,645		(5,114,722)		(1,534,417)	186,422,843
368.00	LINE TRANSFORMERS	140,818,355		7,192,260		(4,303,360)		(215,168)		7,842,968		(3,285,052)		(164,253)	147,885,750
	SERVICES														
369.10	OVERHEAD SERVICES	41,899,077		415,494		(627,290)		(156,822)		453,085		(478,854)		(119,713)	41,384,977
369.20	UNDERGROUND SERVICES	147,414,771		2,554,736		(3,189,442)		(797,360)		2,765,871		(2,434,721)		(608,680)	145,725,175
	METERS														
370.10	CUSTOMER METERING STATIONS	9,807,593		397,624		(271,719)		(5,434)		433,598		(207,422)		(4,148)	10,150,092
370.20	METERS	19,151,025		4,930,955		(865,170)		(17,303)		5,377,075		(660,444)		(13,209)	27,902,929
	INSTALLATIONS ON CUSTOMER PREMISES														
371.00	INSTALLATIONS ON CUSTOMER PREMISES	6,435,693		371,907		(119,229)		(29,807)		405,555		(91,016)		(22,754)	6,950,349
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	24,921,112		2,661,090		(730,467)		(365,233)		2,901,848		(557,616)		(278,806)	28,551,926
	TOTAL DISTRIBUTION PLANT	1,156,457,439		81,611,498		(35,453,802)		(10,737,277)		88,995,165		(27,064,335)		(8,196,506)	1,245,612,182
	GENERAL PLANT														
390.00	STRUCTURES AND IMPROVEMENTS	11,606,976		349,175		(60,843)		(6,084)		374,005		(441,145)		(44,115)	11,777,969
391.10	OFFICE FURNITURE AND EQUIPMENT	2,695,858		162,399		(103,366)				172,392		(34,215)			2,893,068
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	24,371,314		(3,130,986)						(2,630,592)		(1,114,433)			17,495,303
393.00	STORES EQUIPMENT	695,778		12,892						13,789		(26,083)			696,376
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	9,537,710		740,335		(129,810)				793,754		(335,706)			10,606,283
395.00	LABORATORY EQUIPMENT	4,921,735		80,368		(164,756)				84,751		(140,480)			4,781,618
397.00	COMMUNICATION EQUIPMENT	7,665,367		254,388		(58,340)				273,826		(268,044)			7,867,197
398.00	MISCELLANEOUS EQUIPMENT	1,144,462		153,795						165,827		(20,027)			1,444,057
	TOTAL GENERAL PLANT	62,639,200		(1,377,634)		(517,115)		(6,084)		(752,248)		(2,380,133)		(44,115)	57,561,871
	TOTAL DEPRECIABLE PLANT	2,900,829,150		251,318,355		(82,262,138)		(17,531,082)		269,341,799		(52,715,513)		(11,495,758)	3,257,484,813

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 5. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2021 TO DECEMBER 31, 2023

ACCOUNT (1)	DEPRECIATION BOOK RESERVE AS OF 12-31-2021 (2)	2022			2023			DEPRECIATION BOOK RESERVE AS OF 12-31-2023 (9)
		ANNUAL ACCRUAL (3)	RETIREMENTS (4)	NET SALVAGE (5)	ANNUAL ACCRUAL (6)	RETIREMENTS (7)	NET SALVAGE (8)	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
302.00	0							(33)
303.00	54,024,767	5,334,118	(3)	(177,736)	5,183,558	(30)		62,686,927
310.00	0			(21,577)		(1,677,780)		(21,577)
311.00								
312.10	4,481,692							4,481,692
312.50	2,821,855							2,821,855
314.00	69,620							69,620
315.00	3,298,615							3,298,615
316.00	(2,570,344)							(2,570,344)
330.00	(1,224,757)							(1,224,757)
340.20	0			(141)		(80)		(221)
350.10	0			(7,815)		(4,404)		(12,219)
360.10	0			(180,923)				(180,923)
388.10	0			(49,352)		(37,674)		(87,026)
390.20	0			(12)				(12)
392.20	143,133	15,909		(302)	2,830	(2,187)		(2,489)
392.30	937,412			(631)		(4,577)		156,664
392.40	47,333			(4,192)		(30,395)		902,825
396.00	796,332			(971)		(7,043)		39,319
	5,028,262			(1,138)		(8,254)		786,940
				(15,250)		(110,569)		4,902,443
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	67,853,920	5,350,027	(460,043)	0	5,186,388	(1,882,993)	0	76,047,299
TOTAL ELECTRIC PLANT IN SERVICE	2,968,683,070	256,668,382	(82,722,181)	(17,531,082)	274,528,187	(54,598,506)	(11,495,758)	3,333,532,112

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 6. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2021 TO DECEMBER 31, 2023

ACCOUNT (1)	DEPRECIATION BOOK RESERVE AS OF 12-31-2021 (2)	2022			2023			DEPRECIATION BOOK RESERVE AS OF 12-31-2023 (9)
		ANNUAL ACCRUAL (3)	RETIREMENTS (4)	NET SALVAGE (5)	ANNUAL ACCRUAL (6)	RETIREMENTS (7)	NET SALVAGE (8)	
DEPRECIABLE PLANT								
COMMON PLANT								
390.00 STRUCTURES AND IMPROVEMENTS	43,824,882	1,451,535	(756,635)	(37,832)	1,563,670	(978,960)	(48,948)	45,017,712
391.10 OFFICE FURNITURE AND EQUIPMENT	13,374,749	(2,184,111)	(142)		(2,179,442)	(49,698)		8,961,356
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT	11,111,414	150,911			162,569	(6,488,127)		4,936,767
393.00 STORES EQUIPMENT	1,288,912	88,770			95,628	(8,785)		1,464,525
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	6,201,199	70,450	(5,156)		75,892	(257,298)		6,085,087
395.00 LABORATORY EQUIPMENT	303,210	13,385			14,419	(567)		330,447
397.00 COMMUNICATION EQUIPMENT	24,150,823	(1,449,024)	(4,452,014)		(1,422,292)	(4,095,290)		12,732,203
398.00 MISCELLANEOUS EQUIPMENT	1,935,318	48,029			51,739	(78,522)		1,956,564
TOTAL DEPRECIABLE COMMON PLANT	102,190,507	(1,810,055)	(5,213,947)	(37,832)	(1,637,817)	(11,957,247)	(48,948)	81,484,661
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
301.00 ORGANIZATION	0		(1,396)			(1,125)		(2,521)
303.00 MISCELLANEOUS INTANGIBLE PLANT	225,505,872	15,815,263	(2,800,703)		17,962,136	(2,331,528)		254,151,040
388.00 LAND	0		(58,041)			(75,091)		(133,132)
390.20 LEASEHOLD IMPROVEMENTS	1,300,464	103,298	(11,824)		54,485	(15,299)		1,431,124
TRANSPORTATION EQUIPMENT								
392.20 TRANSPORTATION EQUIPMENT - TRAILERS	175,733	35,219	(5,125)		37,940	(6,631)		237,136
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000	96,446		(661)			(856)		94,929
396.00 POWER OPERATED EQUIPMENT	1,037,991		(28,581)			(36,979)		972,431
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED	228,116,506	15,953,780	(2,906,331)	0	18,054,561	(2,467,509)	0	256,751,007
TOTAL COMMON PLANT	330,307,013	14,143,725	(8,120,278)	(37,832)	16,416,744	(14,424,756)	(48,948)	338,235,668

DETAILED DEPRECIATION CALCULATIONS

ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1931	3,056,786.20	3,100,434	1,309,522	1,900,103	2.95	644,103
1932	456.25	463	196	284	2.95	96
1933	298.65	303	128	186	2.95	63
1934	142.38	144	61	89	2.95	30
1936	4,408.02	4,464	1,885	2,743	2.96	927
1937	195.86	198	84	122	2.96	41
1938	59,660.68	60,374	25,500	37,144	2.96	12,549
1939	918.23	929	392	572	2.96	193
1940	4,183.77	4,231	1,787	2,606	2.96	880
1941	275.71	279	118	172	2.96	58
1942	2,892.34	2,923	1,235	1,802	2.96	609
1943	38.99	39	16	24	2.96	8
1949	5,404.07	5,444	2,299	3,375	2.97	1,136
1950	2,798,659.28	2,817,757	1,190,129	1,748,464	2.97	588,708
1952	223,837.45	225,137	95,091	139,939	2.97	47,118
1953	692,868.66	696,527	294,190	433,322	2.97	145,900
1954	458,178.80	460,348	194,436	286,652	2.97	96,516
1955	47,701.37	47,893	20,228	29,858	2.98	10,019
1956	18,888.99	18,954	8,006	11,828	2.98	3,969
1957	47,785.46	47,920	20,240	29,935	2.98	10,045
1958	2,171.33	2,176	919	1,361	2.98	457
1959	2,368.46	2,372	1,002	1,485	2.98	498
1960	1,864.42	1,866	788	1,170	2.98	393
1961	5,621.99	5,623	2,375	3,528	2.98	1,184
1962	1,183.98	1,183	500	744	2.98	250
1963	26,269.62	26,237	11,082	16,501	2.98	5,537
1964	4,332.20	4,324	1,826	2,722	2.98	913
1965	2,594.60	2,587	1,093	1,632	2.98	548
1966	78,362.72	78,082	32,979	49,302	2.98	16,544
1967	43,513.21	43,321	18,297	27,391	2.98	9,192
1968	203,936.11	202,857	85,680	128,453	2.98	43,105
1969	176,903.37	175,807	74,255	111,493	2.98	37,414
1970	31,094.68	30,873	13,040	19,610	2.98	6,581
1972	14,944.29	14,805	6,253	9,438	2.99	3,157
1974	3,411,009.31	3,371,967	1,424,209	2,157,351	2.99	721,522
1975	51,707.83	51,057	21,565	32,728	2.99	10,946
1976	14,311.07	14,114	5,961	9,065	2.99	3,032
1977	7,758.39	7,642	3,228	4,919	2.99	1,645
1978	82,052.49	80,717	34,092	52,063	2.99	17,412

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1979	31,771.56	31,212	13,183	20,177	2.99	6,748
1980	484,752.11	475,534	200,850	308,140	2.99	103,057
1981	1,092,789.95	1,070,414	452,108	695,322	2.99	232,549
1982	1,196,400.01	1,170,068	494,199	762,021	2.99	254,857
1983	381,306.54	372,310	157,252	243,120	2.99	81,311
1984	190,001.79	185,200	78,222	121,279	2.99	40,562
1985	105,039.61	102,199	43,166	67,126	2.99	22,450
1986	594,167.05	577,004	243,708	380,168	2.99	127,146
1987	1,067,936.08	1,035,013	437,156	684,177	2.99	228,822
1988	155,775.56	150,654	63,631	99,933	2.99	33,422
1989	11,787.37	11,374	4,804	7,573	2.99	2,533
1990	285,179.42	274,540	115,957	183,482	2.99	61,365
1991	374,848.85	359,967	152,038	241,553	2.99	80,787
1992	30,380.26	29,097	12,290	19,610	2.99	6,559
1993	229,048.74	218,757	92,396	148,105	2.99	49,533
1994	131,371.03	125,091	52,834	85,105	2.99	28,463
1995	12,954.24	12,295	5,193	8,409	2.99	2,812
1997	175,074.71	164,992	69,687	114,141	2.99	38,174
1998	2,403.70	2,256	953	1,571	2.99	525
1999	80,631.40	75,366	31,832	52,831	2.99	17,669
2000	204,688.51	190,443	80,437	134,486	2.99	44,979
2001	703,379.80	651,193	275,043	463,506	2.99	155,019
2002	69,429.76	63,931	27,002	45,899	2.99	15,351
2003	12,345,926.81	11,294,856	4,770,579	8,192,645	3.00	2,730,882
2004	270,736.77	246,081	103,937	180,337	3.00	60,112
2005	58,041.89	52,380	22,124	38,820	3.00	12,940
2006	280,529.19	251,153	106,079	188,477	3.00	62,826
2007	382,499.01	339,453	143,374	258,250	3.00	86,083
2008	91,232.63	80,167	33,860	61,934	3.00	20,645
2010	28,170.99	24,175	10,211	19,369	3.00	6,456
2011	151,909.53	128,492	54,271	105,234	3.00	35,078
2012	15,340.48	12,761	5,390	10,718	3.00	3,573
2013	94,227.23	76,870	32,467	66,471	3.00	22,157
2014	112,928.37	90,003	38,014	80,560	3.00	26,853
2015	102,851.41	79,723	33,672	74,322	3.00	24,774
2016	49,376.86	36,990	15,623	36,222	3.00	12,074
2017	1,615,374.52	1,158,822	489,449	1,206,695	3.00	402,232
2018	2,224,310.49	1,509,287	637,474	1,698,052	3.00	566,017
2019	11,190,584.28	7,037,495	2,972,408	8,777,705	3.00	2,925,902

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2020	1,392,208.75	786,093	332,020	1,129,799	3.00	376,600
2021	33,635.72	16,018	6,765	28,552	3.00	9,517
2022	723,347.38	252,045	106,456	653,059	3.00	217,686
2023	1,202,503.95	180,379	76,186	1,186,443	3.00	395,481
	51,562,435.54	42,614,524	17,998,984	36,141,573		12,075,879

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1974	21,049,171.67	20,808,243	8,788,723	13,312,908	2.99	4,452,478
1976	37,092.29	36,582	15,451	23,496	2.99	7,858
1978	10,331.17	10,163	4,293	6,555	2.99	2,192
1980	1,229,962.40	1,206,573	509,617	781,843	2.99	261,486
1982	153,828.47	150,443	63,542	97,978	2.99	32,769
1985	256,774.96	249,832	105,521	164,093	2.99	54,881
1986	456,942.61	443,743	187,423	292,367	2.99	97,782
1987	55,751.10	54,032	22,821	35,717	2.99	11,945
1990	159,021.38	153,089	64,660	102,313	2.99	34,218
1991	60,477.99	58,077	24,530	38,972	2.99	13,034
1992	108,507.78	103,923	43,894	70,039	2.99	23,424
1993	114,913.59	109,750	46,355	74,304	2.99	24,851
1994	64,405.90	61,327	25,903	41,724	2.99	13,955
1995	6,801.33	6,455	2,726	4,415	2.99	1,477
1997	2,724.00	2,567	1,084	1,776	2.99	594
2000	18,576.06	17,283	7,300	12,205	2.99	4,082
2001	177,701.18	164,517	69,487	117,100	2.99	39,164
2002	314,802.67	289,870	122,432	208,111	2.99	69,602
2003	40,194.27	36,772	15,531	26,673	3.00	8,891
2004	3,841.17	3,491	1,474	2,559	3.00	853
2005	66,600.47	60,104	25,386	44,545	3.00	14,848
2006	116,813.70	104,581	44,172	78,483	3.00	26,161
2007	1,089,963.27	967,299	408,556	735,906	3.00	245,302
2009	112,034.26	97,366	41,124	76,512	3.00	25,504
2010	682,566.14	585,754	247,403	469,291	3.00	156,430
2011	44,327.32	37,494	15,836	30,707	3.00	10,236
2012	31,556.15	26,250	11,087	22,047	3.00	7,349

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2013	1,273,008.86	1,038,517	438,636	898,024	3.00	299,341
2014	162,335.65	129,380	54,646	115,807	3.00	38,602
2015	44,888,333.28	34,794,339	14,695,993	32,436,757	3.00	10,812,252
2016	13,408.99	10,045	4,243	9,837	3.00	3,279
2017	235,402.63	168,871	71,326	175,847	3.00	58,616
2018	25,580,959.74	17,357,743	7,331,344	19,528,664	3.00	6,509,555
2019	1,559,516.71	980,743	414,234	1,223,259	3.00	407,753
2021	221,320.34	105,399	44,517	187,869	3.00	62,623
2022	1,957,644.97	682,127	288,108	1,767,419	3.00	589,140
2023	3,254,419.51	488,173	206,188	3,210,952	3.00	1,070,317
	105,612,033.98	81,600,917	34,465,564	76,427,072		25,492,844

R M SCHAFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1931	23,085.64	24,359	10,288	14,644	1.98	7,396
1973	557.51	579	245	358	1.99	180
1976	19,753,683.00	20,455,018	8,639,532	12,694,446	1.99	6,379,119
1978	36,367.19	37,593	15,878	23,399	1.99	11,758
1979	81,557.96	84,210	35,568	52,515	2.00	26,258
1980	1,277,826.91	1,318,102	556,723	823,330	2.00	411,665
1981	2,326,705.84	2,397,578	1,012,659	1,500,184	2.00	750,092
1982	228,365.23	235,072	99,287	147,348	2.00	73,674
1983	23,575,959.78	24,241,132	10,238,663	15,223,374	2.00	7,611,687
1984	458,913.37	471,301	199,062	296,564	2.00	148,282
1985	2,956,692.44	3,032,768	1,280,942	1,912,286	2.00	956,143
1986	537,211.69	550,315	232,435	347,754	2.00	173,877
1987	68,411.79	69,984	29,559	44,326	2.00	22,163
1988	18,464.50	18,861	7,966	11,975	2.00	5,988
1989	656,349.92	669,431	282,746	426,112	2.00	213,056
1990	60,047.21	61,145	25,826	39,025	2.00	19,512
1992	63,694.45	64,630	27,298	41,492	2.00	20,746
1993	146,402.08	148,262	62,621	95,493	2.00	47,746
1994	574,997.64	581,098	245,437	375,561	2.00	187,780
1995	365,008.02	368,069	155,460	238,748	2.00	119,374
1996	3,571,726.75	3,593,074	1,517,597	2,339,868	2.00	1,169,934

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1997	119,626.63	120,037	50,700	78,497	2.00	39,248
1998	1,938,317.75	1,939,624	819,234	1,274,149	2.00	637,074
1999	6,027,345.62	6,013,572	2,539,937	3,969,597	2.00	1,984,798
2000	142,935.75	142,158	60,043	94,328	2.00	47,164
2001	382,855.69	379,454	160,269	253,215	2.00	126,608
2002	339,011.68	334,718	141,374	224,759	2.00	112,380
2003	32,320.28	31,779	13,422	21,483	2.00	10,742
2004	849,631.62	831,641	351,258	566,344	2.00	283,172
2005	2,939,408.08	2,862,724	1,209,121	1,965,440	2.00	982,720
2006	35,698.03	34,575	14,603	23,951	2.00	11,976
2007	443,858.14	427,236	180,451	298,916	2.00	149,458
2008	1,584,359.39	1,514,536	639,691	1,071,418	2.00	535,709
2009	44,149.37	41,874	17,686	29,995	2.00	14,998
2010	892,187.18	838,665	354,225	609,337	2.00	304,668
2011	5,050,803.47	4,699,369	1,984,860	3,470,008	2.00	1,735,004
2012	1,351,966.01	1,243,003	525,004	935,119	2.00	467,560
2013	206,601.84	187,286	79,103	144,026	2.00	72,013
2014	98,547.08	87,857	37,108	69,323	2.00	34,662
2015	6,574,530.76	5,744,157	2,426,144	4,674,349	2.00	2,337,174
2016	1,962,659.00	1,672,018	706,206	1,413,466	2.00	706,733
2017	1,674,864.96	1,382,236	583,811	1,225,043	2.00	612,522
2018	14,358,895.61	11,361,183	4,798,593	10,709,014	2.00	5,354,507
2019	1,897,713.54	1,417,927	598,886	1,450,645	2.00	725,322
2020	1,398,115.07	959,884	405,424	1,104,541	2.00	552,270
2021	134,495.78	80,554	34,023	111,232	2.00	55,616
2022	18,216,199.96	8,431,470	3,561,178	16,112,318	2.00	8,056,159
2023	2,436,217.35	526,223	222,259	2,408,855	2.00	1,204,428
	127,915,344.56	111,728,341	47,190,404	90,958,168		45,511,115

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1980	41,633.52	44,964	44,964
1981	37,082.83	40,049	40,049
1982	388,216.70	419,274	419,274
1983	2,598,404.03	2,806,276	2,806,276

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
1984	146,073.76	157,760	157,760			
1985	54,852.93	59,241	59,241			
1986	288,290.10	311,353	311,353			
1987	4,825.04	5,211	5,211			
1989	167,356.90	180,745	180,745			
1990	14,760.17	15,941	15,941			
1991	41,416.90	44,730	44,730			
1992	221,385.66	239,097	239,097			
1993	82,403.58	88,996	88,996			
1996	83,047.50	89,691	89,691			
1997	27,824.55	30,051	30,051			
1998	11,531.43	12,454	12,454			
2000	40,474.64	43,713	43,713			
2001	6,415.57	6,929	6,929			
2003	23,937.50	25,852	25,852			
2004	67,364.26	72,753	72,753			
2005	486,717.94	525,655	525,655			
2006	41,489.58	44,809	44,809			
2007	95,111.02	102,720	102,720			
2008	21,187.37	22,882	22,882			
2009	18,670.46	20,164	20,164			
2010	228,912.22	247,225	247,225			
2011	36,210.72	39,108	39,108			
2012	29,055.85	31,380	31,380			
2013	569,032.67	614,555	614,555			
2014	43,332.49	46,799	46,799			
2015	123,888.81	133,800	133,800			
2017	397,240.39	429,020	429,020			
2018	251,206.32	271,303	271,303			
2020	59,958.77	64,755	64,755			
2021	505,628.73	546,079	473,530	72,549		
	7,254,940.91	7,835,334	7,762,787	72,549		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
1979	149,560.75	161,526	161,526			
1983	2,106,371.80	2,274,882	2,274,882			
1984	12,930.23	13,965	13,965			
1985	104,875.92	113,266	113,266			
1986	20,381.69	22,012	22,012			
1987	99,539.99	107,503	107,503			
1990	34,014.34	36,735	36,735			
1996	27,599.88	29,808	29,808			
1997	8,105.16	8,754	8,754			
1998	5,227.26	5,645	5,645			
1999	3,658.26	3,951	3,951			
2000	3,541.72	3,825	3,825			
2001	28,676.97	30,971	30,971			
2003	55,455.59	59,892	59,892			
2004	37,635.68	40,647	40,647			
2005	162,071.69	175,037	175,037			
2006	12,743.86	13,763	13,763			
2007	32,494.79	35,094	35,094			
2008	20,968.32	22,646	22,646			
2009	10,582.78	11,429	11,429			
2010	151,217.89	163,315	163,315			
2011	19,705.42	21,282	21,282			
2012	10,102.43	10,911	10,911			
2013	333,672.41	360,366	360,366			
2014	4,629,086.35	4,999,413	4,999,413			
2015	31,153.00	33,645	33,645			
2017	394,156.44	425,689	425,689			
2018	446,563.03	482,288	482,288			
2019	7,681.70	8,296	8,296			
2020	13,912.63	15,026	74,711-			89,737
	8,973,687.98	9,691,582	9,601,846			89,737

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1983	131,633,185.64	135,347,084	57,166,190	84,997,651	2.00	42,498,826
1985	214,082.15	219,590	92,748	138,461	2.00	69,230
1986	54,139.34	55,460	23,424	35,046	2.00	17,523
1987	6,462.97	6,611	2,792	4,188	2.00	2,094
1988	45,037.23	46,005	19,431	29,209	2.00	14,604
1989	35,113.21	35,813	15,126	22,796	2.00	11,398
1990	105,013.11	106,934	45,165	68,249	2.00	34,124
1992	114,357.02	116,036	49,010	74,496	2.00	37,248
1993	54,868.49	55,566	23,469	35,789	2.00	17,894
1996	158,332.65	159,279	67,274	103,725	2.00	51,862
1998	145,505.78	145,604	61,498	95,648	2.00	47,824
1999	368,535.29	367,693	155,302	242,717	2.00	121,358
2001	305,034.79	302,325	127,692	201,745	2.00	100,872
2002	25,637.21	25,313	10,691	16,997	2.00	8,498
2004	27,806.13	27,217	11,496	18,535	2.00	9,268
2005	62,681.66	61,046	25,784	41,912	2.00	20,956
2006	239,710.82	232,170	98,061	160,827	2.00	80,414
2007	84,801.96	81,626	34,476	57,110	2.00	28,555
2008	317,498.97	303,507	128,191	214,707	2.00	107,354
2010	129,476.46	121,709	51,406	88,429	2.00	44,214
2011	25,174.18	23,423	9,893	17,295	2.00	8,648
2012	79,557.33	73,145	30,894	55,028	2.00	27,514
2013	55,525.73	50,335	21,260	38,708	2.00	19,354
2016	139,801.56	119,099	50,304	100,682	2.00	50,341
2018	37,119.86	29,370	12,405	27,685	2.00	13,842
2019	729,840.23	545,319	230,325	557,903	2.00	278,952
2020	298,650.10	205,040	86,602	235,940	2.00	117,970
2022	2,585,032.79	1,196,497	505,361	2,286,474	2.00	1,143,237
2023	4,297,398.82	928,238	392,057	4,249,133	2.00	2,124,566
	142,375,381.48	140,987,054	59,548,329	94,217,083		47,108,540

R M SCHAHFER - UNIT 18
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1986	57,534,527.67	58,937,841	24,893,420	37,243,870	2.00	18,621,935
1987	23,348.10	23,885	10,088	15,128	2.00	7,564

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1988	174,360.54	178,109	75,227	113,082	2.00	56,541
1989	119,351.98	121,731	51,415	77,485	2.00	38,742
1990	273,958.83	278,969	117,827	178,048	2.00	89,024
1993	167,779.34	169,911	71,765	109,437	2.00	54,718
1996	642,093.57	645,931	272,820	420,641	2.00	210,320
1997	124,864.21	125,292	52,919	81,934	2.00	40,967
1998	3,344.85	3,347	1,414	2,199	2.00	1,100
2001	714,256.22	707,911	298,998	472,398	2.00	236,199
2002	70,680.39	69,785	29,475	46,860	2.00	23,430
2004	37,674.79	36,877	15,576	25,113	2.00	12,556
2005	173,222.36	168,703	71,255	115,826	2.00	57,913
2006	360,797.90	349,449	147,596	242,066	2.00	121,033
2007	47,451.86	45,675	19,292	31,956	2.00	15,978
2008	20,789.57	19,873	8,394	14,059	2.00	7,030
2010	327,989.33	308,313	130,221	224,007	2.00	112,004
2011	350,799.89	326,391	137,857	241,007	2.00	120,504
2012	130,048.14	119,567	50,501	89,951	2.00	44,976
2015	0.38		0			
2019	559,388.75	417,962	176,533	427,606	2.00	213,803
2020	59,011.33	40,515	17,112	46,620	2.00	23,310
2021	12,276.82	7,353	3,106	10,153	2.00	5,076
2022	1,718,686.88	795,504	335,995	1,520,187	2.00	760,094
2023	2,857,171.86	617,149	260,663	2,825,082	2.00	1,412,541
	66,503,875.56	64,516,043	27,249,470	44,574,716		22,287,358

SUGAR CREEK

INTERIM SURVIVOR CURVE.. IOWA 110-R2.5

PROBABLE RETIREMENT YEAR.. 6-2068

NET SALVAGE PERCENT.. -20

2008	6,889,572.81	2,138,551	903,255	7,364,233	42.96	171,421
2011	20,344.29	5,357	2,263	22,151	43.11	514
2012	23,282.06	5,740	2,424	25,514	43.16	591
2013	57,346.58	13,145	5,552	63,264	43.20	1,464
2014	159,954.15	33,759	14,259	177,686	43.25	4,108
2015	124,902.19	24,041	10,154	139,728	43.29	3,228
2016	52,404.19	9,067	3,830	59,055	43.33	1,363
2018	108,450.38	14,302	6,041	124,100	43.41	2,859

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 110-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -20						
2019	319,694.26	35,202	14,868	368,765	43.45	8,487
2021	180,221.71	11,482	4,850	211,416	43.52	4,858
2022	141,810.90	5,556	2,347	167,826	43.55	3,854
2023	235,748.64	3,146	1,329	281,570	43.59	6,460
	8,313,732.16	2,299,348	971,170	9,005,309		209,207
	518,511,432.17	461,273,143	204,788,554	351,486,207		152,684,943
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.3 29.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1931	8,192.72	8,195	3,402	5,200	2.59	2,008
1937	5.42	5	2	4	2.70	1
1942	172.48	172	71	110	2.75	40
1950	16,379.99	16,269	6,754	10,445	2.81	3,717
1954	251,951.58	249,843	103,716	160,833	2.83	56,831
1955	12,693.74	12,581	5,223	8,106	2.84	2,854
1956	1,410.07	1,397	580	901	2.84	317
1959	9,891.79	9,786	4,062	6,324	2.85	2,219
1961	430.67	426	177	275	2.86	96
1964	5,508.65	5,434	2,256	3,528	2.87	1,229
1965	3,012.06	2,969	1,233	1,930	2.88	670
1968	1,601.35	1,576	654	1,027	2.88	357
1974	27,035,694.92	26,463,092	10,985,484	17,401,996	2.90	6,000,688
1976	4,351.30	4,250	1,764	2,805	2.91	964
1979	534,003.60	519,873	215,812	344,892	2.91	118,520
1980	8,331.61	8,101	3,363	5,385	2.91	1,851
1981	231,210.81	224,479	93,187	149,585	2.92	51,228
1982	4,816,488.06	4,669,922	1,938,600	3,118,712	2.92	1,068,052
1983	145,247.78	140,631	58,379	94,131	2.92	32,237
1984	441,089.73	426,435	177,024	286,120	2.92	97,986
1985	4,408,619.02	4,255,347	1,766,500	2,862,550	2.92	980,325
1986	458,826.41	442,003	183,486	298,281	2.93	101,802
1987	849,269.26	816,676	339,022	552,710	2.93	188,638
1988	446,471.57	428,540	177,898	290,898	2.93	99,283
1989	327,187.13	313,417	130,107	213,439	2.93	72,846
1990	1,657,864.99	1,584,682	657,841	1,082,918	2.93	369,597
1992	161,841.94	153,926	63,898	106,036	2.94	36,067
1993	909.41	863	358	597	2.94	203
1994	53,937.12	51,024	21,181	35,453	2.94	12,059
1995	382,817.71	361,083	149,894	252,064	2.94	85,736
1996	507,195.66	476,877	197,963	334,592	2.94	113,807
1997	5,016.79	4,699	1,951	3,317	2.95	1,124
1998	2,335,030.00	2,178,947	904,535	1,547,247	2.95	524,491
1999	3,147.39	2,925	1,214	2,091	2.95	709
2000	117,583.75	108,813	45,171	78,292	2.95	26,540
2001	22,729.73	20,935	8,691	15,176	2.95	5,144
2002	69,108.69	63,325	26,288	46,276	2.95	15,687
2003	40,894,703.39	37,261,557	15,468,194	27,471,244	2.95	9,312,286
2005	210,502.08	189,206	78,544	142,483	2.96	48,136

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2008	25,029.97	21,928	9,103	17,179	2.96	5,804
2009	7,847,033.88	6,801,366	2,823,415	5,415,970	2.96	1,829,720
2011	16,050.24	13,540	5,621	11,232	2.97	3,782
2013	673,567.38	548,476	227,686	479,560	2.97	161,468
2014	317,598.52	252,823	104,953	228,525	2.97	76,944
2015	408,830.14	316,365	131,331	297,941	2.98	99,980
2016	4,357,073.94	3,258,995	1,352,889	3,222,038	2.98	1,081,221
2017	2,301,521.97	1,650,488	685,158	1,731,440	2.98	581,020
2018	541,070.56	367,054	152,373	415,751	2.98	139,514
2019	2,330,331.50	1,468,109	609,448	1,837,400	2.98	616,577
2020	1,581,646.06	892,060	370,316	1,290,412	2.99	431,576
2021	2,803,627.59	1,337,608	555,274	2,388,535	2.99	798,841
2022	1,516,028.26	531,798	220,763	1,371,067	2.99	458,551
2023	2,520,269.01	379,133	157,387	2,488,895	2.99	832,406
	113,680,109.39	99,320,024	41,230,199	78,133,916		26,553,749

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1974	17,085,295.38	16,723,437	6,942,312	10,997,248	2.90	3,792,154
1977	2,310.97	2,255	936	1,490	2.91	512
1978	27,761.08	27,057	11,232	17,917	2.91	6,157
1979	299,898.41	291,963	121,201	193,692	2.91	66,561
1980	2,133,697.46	2,074,751	861,280	1,379,102	2.91	473,918
1981	39,206.22	38,065	15,802	25,365	2.92	8,687
1982	852,121.10	826,191	342,972	551,755	2.92	188,957
1983	309,080.13	299,256	124,229	200,306	2.92	68,598
1984	123,747.15	119,636	49,664	80,271	2.92	27,490
1985	419,471.35	404,888	168,079	272,366	2.92	93,276
1986	2,397,335.02	2,309,432	958,702	1,558,499	2.93	531,911
1987	651,000.40	626,016	259,875	423,676	2.93	144,599
1988	65,355.26	62,730	26,041	42,582	2.93	14,533
1989	1,031,327.73	987,924	410,112	672,782	2.93	229,618
1990	438,501.12	419,144	173,997	286,429	2.93	97,757
1991	34,685.37	33,080	13,732	22,687	2.93	7,743
1992	13,527,510.27	12,865,880	5,340,945	8,862,941	2.94	3,014,606

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1993	173,465.59	164,553	68,310	113,829	2.94	38,717
1994	171,708.66	162,434	67,430	112,864	2.94	38,389
1995	8,221,723.45	7,754,939	3,219,267	5,413,543	2.94	1,841,341
1996	229,010.79	215,321	89,385	151,076	2.94	51,386
1997	289,603.64	271,249	112,602	191,482	2.95	64,909
1998	1,133,838.29	1,058,048	439,222	751,308	2.95	254,681
1999	2,747,705.67	2,553,796	1,060,144	1,824,947	2.95	618,626
2000	2,881,198.59	2,666,281	1,106,839	1,918,419	2.95	650,312
2001	5,768,571.48	5,313,140	2,205,616	3,851,384	2.95	1,305,554
2002	9,614,384.60	8,809,795	3,657,164	6,437,940	2.95	2,182,353
2003	8,838,378.67	8,053,164	3,343,068	5,937,230	2.95	2,012,620
2004	2,200,861.97	1,991,862	826,871	1,484,034	2.96	501,363
2005	5,791,418.85	5,205,510	2,160,936	3,920,054	2.96	1,324,343
2006	3,126,763.04	2,789,060	1,157,808	2,125,293	2.96	718,004
2007	3,978,469.03	3,518,994	1,460,821	2,716,571	2.96	917,760
2008	11,191,962.37	9,805,032	4,070,311	7,681,249	2.96	2,595,017
2009	5,960,519.79	5,166,242	2,144,635	4,113,911	2.96	1,389,835
2010	8,840,161.93	7,563,483	3,139,789	6,142,381	2.97	2,068,142
2011	202,805.49	171,089	71,023	141,922	2.97	47,785
2012	3,957,204.35	3,284,163	1,363,337	2,791,727	2.97	939,975
2013	17,861,569.28	14,544,417	6,037,747	12,716,900	2.97	4,281,785
2014	1,528,345.51	1,216,635	505,055	1,099,708	2.97	370,272
2015	8,827,381.96	6,830,884	2,835,669	6,433,082	2.98	2,158,752
2016	2,329,180.09	1,742,175	723,220	1,722,419	2.98	577,993
2017	5,584,440.76	4,004,764	1,662,477	4,201,186	2.98	1,409,794
2018	37,618,353.80	25,519,689	10,593,854	28,905,417	2.98	9,699,804
2019	10,803,740.64	6,806,357	2,825,487	8,518,441	2.98	2,858,537
2020	1,083,893.01	611,324	253,776	884,312	2.99	295,757
2021	6,944,845.80	3,313,379	1,375,466	5,916,623	2.99	1,978,804
2022	4,326,818.50	1,517,779	630,068	3,913,092	2.99	1,308,726
2023	7,192,970.54	1,082,064	449,192	7,103,428	2.99	2,375,728
	228,859,600.56	181,819,327	75,477,700	164,824,881		55,644,141

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1976	2,209,474.42	2,272,528	943,383	1,442,850	1.96	736,148
1978	16,010.90	16,444	6,826	10,465	1.96	5,339
1979	51,315.74	52,661	21,861	33,560	1.96	17,122
1981	6,865,714.27	7,033,694	2,919,860	4,495,111	1.96	2,293,424
1982	961,373.21	984,002	408,484	629,799	1.96	321,326
1983	1,740,775.80	1,780,020	738,930	1,141,108	1.96	582,198
1984	5,472.75	5,589	2,320	3,590	1.97	1,822
1985	1,062,208.54	1,083,528	449,799	697,386	1.97	354,003
1986	474,750.92	483,716	200,802	311,929	1.97	158,340
1987	155,007.81	157,742	65,483	101,926	1.97	51,739
1988	5,070.49	5,153	2,139	3,337	1.97	1,694
1990	50,732.16	51,412	21,342	33,448	1.97	16,979
1991	12,165.79	12,310	5,110	8,029	1.97	4,076
1993	15,525.73	15,655	6,499	10,269	1.97	5,213
1994	1,195.49	1,203	499	792	1.97	402
1995	9,225,274.11	9,265,268	3,846,242	6,117,054	1.97	3,105,104
1996	4,895,663.30	4,904,145	2,035,832	3,251,484	1.98	1,642,164
1997	360,048.78	359,809	149,366	239,487	1.98	120,953
1998	167,574.95	167,033	69,340	111,641	1.98	56,384
1999	1,139,259.55	1,132,399	470,087	760,313	1.98	383,996
2000	291,784.42	289,151	120,034	195,093	1.98	98,532
2001	5,105,129.61	5,042,353	2,093,205	3,420,335	1.98	1,727,442
2002	82,073.13	80,772	33,530	55,109	1.98	27,833
2003	7,098,452.39	6,958,343	2,888,580	4,777,748	1.98	2,413,004
2004	1,943,241.94	1,896,596	787,324	1,311,377	1.98	662,312
2005	373,205.17	362,489	150,478	252,583	1.98	127,567
2007	125,142.75	120,179	49,889	85,265	1.98	43,063
2010	220,869.73	207,124	85,982	152,557	1.99	76,662
2011	28,513.77	26,470	10,988	19,807	1.99	9,953
2013	87,309.04	79,013	32,800	61,494	1.99	30,902
2014	2,176,339.03	1,937,614	804,351	1,546,095	1.99	776,932
2015	424,614.51	370,499	153,803	304,780	1.99	153,156
2016	1,070,147.02	911,085	378,214	777,545	1.99	390,726
2018	1,311,402.69	1,038,003	430,901	985,414	1.99	495,183
2019	361,441.47	270,107	112,128	278,229	1.99	139,814
2020	675,719.56	464,766	192,936	536,841	1.99	269,769

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2021	47,152.02	28,241	11,724	39,201	2.00	19,600
2022	32,892,941.77	15,166,422	6,295,957	29,228,420	2.00	14,614,210
2023	562,244.66	121,445	50,415	556,809	2.00	278,404
	84,292,339.39	65,154,983	27,047,445	63,988,282		32,213,490

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1976	497,084.09	536,851	536,851
1980	727,830.49	786,057	786,057
1981	186,236.37	201,135	201,135
1982	232,447.80	251,044	251,044
1983	3,395,081.36	3,666,688	3,666,688
1985	13,482.48	14,561	14,561
1986	2,045,821.41	2,209,487	2,209,487
1987	887,252.20	958,232	958,232
1988	11,527.53	12,450	12,450
1989	115,065.42	124,271	124,271
1990	233,366.62	252,036	252,036
1991	17,322.58	18,708	18,708
1992	34,600.93	37,369	37,369
1993	87,941.11	94,976	94,976
1994	13,312.09	14,377	14,377
1995	1,170,019.89	1,263,621	1,263,621
1996	966,633.46	1,043,964	1,043,964
1997	683,405.55	738,078	738,078
1998	342,352.74	369,741	369,741
1999	406,051.18	438,535	438,535
2000	1,669,337.30	1,802,884	1,802,884
2001	1,777,669.79	1,919,883	1,919,883
2002	1,244,608.57	1,344,177	1,344,177
2003	184,105.07	198,833	198,833
2004	9,080,757.10	9,807,218	9,807,218
2005	324,394.41	350,346	350,346
2006	1,103,256.60	1,191,517	1,191,517
2007	3,496,614.06	3,776,343	3,776,343

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
2008	1,362,010.93	1,470,972	1,470,972			
2010	71,150.22	76,842	76,842			
2011	813,314.45	878,380	878,380			
2012	1,111,679.25	1,200,614	1,200,614			
2013	1,453,671.06	1,569,965	1,569,965			
2014	643,504.63	694,985	694,985			
2015	2,984,634.94	3,223,406	3,223,406			
2016	49,905.15	53,898	53,898			
2018	1,016,115.57	1,097,405	1,097,405			
2019	6,675,988.43	7,210,068	7,210,068			
2020	2,584,502.08	2,791,262	2,791,262			
2021	9,321.27	10,067	487,166-	497,233		
	49,723,376.18	53,701,246	53,204,013	497,233		

R M SCHAHFER - UNIT 15
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1979	326,209.11	352,306	352,306			
1981	197,856.87	213,685	213,685			
1983	4,240,052.19	4,579,256	4,579,256			
1985	14,762.14	15,943	15,943			
1986	34,814.99	37,600	37,600			
1987	7,625.62	8,236	8,236			
1988	261,553.76	282,478	282,478			
1991	194,558.58	210,123	210,123			
1992	69,713.94	75,291	75,291			
1994	35,553.75	38,398	38,398			
1996	2,631,770.24	2,842,312	2,842,312			
1997	1,168,508.21	1,261,989	1,261,989			
1998	610,281.42	659,104	659,104			
1999	147,821.81	159,648	159,648			
2000	486,517.55	525,439	525,439			
2001	1,205,144.05	1,301,556	1,301,556			
2002	39,738.84	42,918	42,918			
2003	173,339.01	187,206	187,206			
2004	521,022.40	562,704	562,704			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
2005	1,442,819.58	1,558,245	1,558,245			
2006	745,366.58	804,996	804,996			
2009	5,145,744.41	5,557,404	5,557,404			
2010	185,819.78	200,685	200,685			
2011	931,030.15	1,005,513	1,005,513			
2012	4,918,614.26	5,312,103	5,312,103			
2013	398,891.72	430,803	430,803			
2014	65,825.14	71,091	71,091			
2015	712,019.08	768,981	768,981			
2016	50,595.45	54,643	54,643			
2017	3,338,679.40	3,605,774	3,605,774			
2018	822,004.92	887,765	887,765			
2019	818,547.78	884,032	884,032			
2020	1,661,123.30	1,794,013	1,457,974	336,039		
	33,603,926.03	36,292,240	35,956,201	336,039		

R M SCHAHFER - UNIT 17
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1983	140,290,312.44	143,453,017	59,550,896	91,962,642	1.96	46,919,715
1984	25,870.93	26,419	10,967	16,973	1.97	8,616
1985	4,512,744.83	4,603,319	1,910,952	2,962,813	1.97	1,503,966
1987	2,811,459.65	2,861,056	1,187,695	1,848,681	1.97	938,417
1988	49,690.35	50,501	20,964	32,701	1.97	16,599
1991	27,883.83	28,214	11,712	18,402	1.97	9,341
1994	49,236.54	49,552	20,570	32,605	1.97	16,551
1995	55,618.52	55,860	23,189	36,879	1.97	18,720
1996	3,155,286.89	3,160,753	1,312,107	2,095,603	1.98	1,058,385
1997	848,044.73	847,481	351,810	564,078	1.98	284,888
1998	219,280.55	218,571	90,734	146,089	1.98	73,782
1999	9,459,702.89	9,402,737	3,903,309	6,313,170	1.98	3,188,470
2000	515,015.59	510,368	211,866	344,350	1.98	173,914
2001	1,259,547.73	1,244,059	516,440	843,872	1.98	426,198
2003	612,573.06	600,482	249,275	412,304	1.98	208,234
2004	659,666.82	643,832	267,271	445,170	1.98	224,833
2005	87,632.98	85,117	35,334	59,309	1.98	29,954

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2006	1,383,251.68	1,336,409	554,776	939,135	1.98	474,311
2007	771,975.09	741,355	307,755	525,978	1.98	265,645
2008	6,986,557.34	6,664,547	2,766,618	4,778,864	1.98	2,413,568
2010	6,565,566.73	6,156,952	2,555,903	4,534,909	1.99	2,278,849
2011	791,144.01	734,439	304,884	549,552	1.99	276,157
2012	4,257,408.39	3,906,370	1,621,631	2,976,370	1.99	1,495,663
2015	2,425,804.48	2,116,644	878,671	1,741,198	1.99	874,974
2018	189,336.67	149,864	62,212	142,271	1.99	71,493
2020	54,548.03	37,519	15,575	43,337	1.99	21,777
2021	74,358.94	44,536	18,488	61,820	2.00	30,910
2022	5,341,081.84	2,462,690	1,022,324	4,746,045	2.00	2,373,022
2023	8,879,097.73	1,917,885	796,162	8,793,264	2.00	4,396,632
	202,359,699.26	194,110,548	80,580,090	137,968,385		70,073,584

R M SCHAHFER - UNIT 18
 INTERIM SURVIVOR CURVE.. IOWA 55-S0
 PROBABLE RETIREMENT YEAR.. 12-2025
 NET SALVAGE PERCENT.. -8

1986	140,955,417.75	143,617,051	59,618,990	92,612,861	1.97	47,011,605
1987	1,712,337.02	1,742,544	723,373	1,125,951	1.97	571,549
1990	6,537.66	6,625	2,750	4,310	1.97	2,188
1992	12,605.98	12,734	5,286	8,328	1.97	4,227
1994	70,429.20	70,881	29,424	46,639	1.97	23,675
1995	39,574.34	39,746	16,500	26,241	1.97	13,320
1996	5,275,073.19	5,284,212	2,193,607	3,503,472	1.98	1,769,430
1997	4,015,756.22	4,013,085	1,665,931	2,671,086	1.98	1,349,033
1999	2,547,225.66	2,531,886	1,051,048	1,699,955	1.98	858,563
2000	502,719.08	498,182	206,808	336,129	1.98	169,762
2001	1,171,141.32	1,156,740	480,191	784,641	1.98	396,283
2003	1,255,994.19	1,231,203	511,103	845,371	1.98	426,955
2004	2,269,393.90	2,214,919	919,468	1,531,478	1.98	773,474
2005	58,494.78	56,815	23,585	39,589	1.98	19,994
2006	498,406.83	481,529	199,895	338,385	1.98	170,902
2007	1,286,606.29	1,235,574	512,917	876,617	1.98	442,736
2008	727,950.93	694,400	288,263	497,924	1.98	251,477
2009	3,149,615.44	2,981,693	1,237,775	2,163,810	1.98	1,092,833
2010	5,284,692.60	4,955,794	2,057,273	3,650,195	1.99	1,834,269

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.10 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2011	7,405,639.14	6,874,838	2,853,915	5,144,175	1.99	2,585,013
2012	103,963.85	95,392	39,600	72,681	1.99	36,523
2013	115,455.97	104,486	43,375	81,318	1.99	40,863
2014	1,414,809.51	1,259,617	522,898	1,005,096	1.99	505,073
2015	70,958.03	61,915	25,702	50,932	1.99	25,594
2016	9,950,648.11	8,471,624	3,516,781	7,229,919	1.99	3,633,125
2018	288,827.64	228,613	94,903	217,031	1.99	109,061
2020	656,170.78	451,320	187,354	521,310	1.99	261,965
2021	746,110.10	446,872	185,508	620,291	2.00	310,146
2022	3,570,710.73	1,646,399	683,461	3,172,907	2.00	1,586,454
2023	5,936,005.19	1,282,177	532,263	5,878,622	2.00	2,939,311
	201,099,271.43	193,748,866	80,429,946	136,757,267		69,215,403

SUGAR CREEK
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 6-2068
NET SALVAGE PERCENT.. -20

2008	74,238,186.48	24,627,776	10,223,599	78,862,225	33.58	2,348,488
2010	602,968.88	181,086	75,173	648,389	34.12	19,003
2012	177,523.90	47,329	19,647	193,381	34.66	5,579
2013	437,032.99	108,769	45,153	479,287	34.93	13,721
2014	460,102.08	105,836	43,935	508,187	35.21	14,433
2015	398,522.78	83,891	34,825	443,402	35.49	12,494
2016	220,838.69	42,017	17,442	247,564	35.77	6,921
2017	309,181.81	52,243	21,687	349,331	36.06	9,687
2018	2,578,791.76	378,123	156,968	2,937,582	36.35	80,814
2019	632,883.59	77,921	32,347	727,113	36.65	19,839
2020	9,263,379.43	911,183	378,255	10,737,801	36.96	290,525
2021	505,061.04	36,370	15,098	590,975	37.28	15,852
2022	1,605,067.03	71,997	29,888	1,896,193	37.60	50,431
2023	2,668,288.45	41,657	17,293	3,184,653	37.94	83,939
	94,097,828.91	26,766,198	11,111,311	101,806,084		2,971,726
	1,007,716,151.15	850,913,432	405,036,905	684,312,087		256,672,093
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.7 25.47

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1931	497.25	497	263	259	2.59	100
1968	289,933.28	285,263	151,234	153,196	2.88	53,193
1978	80,939.85	78,888	41,823	43,164	2.91	14,833
1998	583,706.61	544,689	288,770	324,122	2.95	109,872
2000	452,212.79	418,481	221,860	252,963	2.95	85,750
2001	190,560.36	175,516	93,051	107,037	2.95	36,284
2002	246,948.81	226,283	119,965	139,331	2.95	47,231
2003	220,390.63	200,811	106,461	124,949	2.95	42,356
2004	45,687.33	41,349	21,921	26,050	2.96	8,801
2006	148,764.06	132,697	70,350	85,852	2.96	29,004
2008	17,917.91	15,697	8,322	10,492	2.96	3,545
2010	308,938.39	264,322	140,132	184,253	2.97	62,038
2014	1,138,942.68	906,652	480,667	715,223	2.97	240,816
2016	3,335,210.91	2,494,664	1,322,562	2,179,410	2.98	731,346
2020	851,397.91	480,195	254,578	639,389	2.99	213,842
2022	141,379.83	49,594	26,293	122,156	2.99	40,855
2023	235,032.03	35,357	18,745	228,039	2.99	76,267
	8,288,460.63	6,350,955	3,366,998	5,335,886		1,796,133

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

2008	57,791.56	50,630	26,842	33,839	2.96	11,432
2010	367,279.40	314,238	166,595	219,048	2.97	73,754
2014	243,092.34	193,513	102,592	152,655	2.97	51,399
2018	94,166.45	63,881	33,867	65,008	2.98	21,815
2022	13,622.02	4,778	2,533	11,770	2.99	3,936
2023	22,645.45	3,407	1,806	21,971	2.99	7,348
	798,597.22	630,447	334,235	504,292		169,684

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.20 BOILER PLANT - MOBILE FUEL HANDLING AND STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1986	7,850.07	7,998	4,240	4,238	1.97	2,151
1991	650,172.44	657,864	348,771	353,416	1.97	179,399
1999	87,374.99	86,849	46,044	48,321	1.98	24,405
2000	401,792.44	398,167	211,091	222,845	1.98	112,548
2001	191,741.58	189,384	100,403	106,678	1.98	53,878
2002	760,878.52	748,819	396,991	424,758	1.98	214,524
2003	609,511.75	597,481	316,758	341,514	1.98	172,482
2004	839,460.83	819,310	434,362	472,255	1.98	238,513
2005	472,853.23	459,276	243,488	267,193	1.98	134,946
2006	182,117.83	175,951	93,282	103,406	1.98	52,225
2007	829,095.69	796,210	422,116	473,308	1.98	239,044
2008	42,963.50	40,983	21,727	24,673	1.98	12,461
2010	1,777,519.35	1,666,894	883,714	1,036,007	1.99	520,607
2011	622,322.01	577,717	306,280	365,827	1.99	183,833
2012	500,531.93	459,261	243,480	297,094	1.99	149,293
2013	1,352,567.53	1,224,055	648,940	811,832	1.99	407,956
2014	2,454,782.21	2,185,514	1,158,664	1,492,501	1.99	750,001
2018	1,018,732.89	806,349	427,491	672,741	1.99	338,061
2019	1,110,790.10	830,100	440,083	759,571	1.99	381,694
2020	937,691.70	644,953	341,926	670,781	1.99	337,076
2021	905,324.12	542,231	287,467	690,283	2.00	345,142
2022	1,137,863.63	524,651	278,147	950,746	2.00	475,373
2023	470,996.88	101,735	53,935	454,741	2.00	227,370
	17,364,935.22	14,541,752	7,709,401	11,044,729		5,552,982
	26,451,993.07	21,523,154	11,410,634	16,884,907		7,518,799
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						28.42

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.30 BOILER PLANT - UNIT TRAIN COAL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. 0						
2002	1,127,163.58	775,939	145,844	981,320	7.79	125,972
2022	202,613.81	11,427	2,148	200,466	23.59	8,498
2023	114,195.56	2,147	404	113,792	24.53	4,639
	1,443,972.95	789,513	148,395	1,295,578		139,109
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 9.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2015	203,162,619.83	157,213,127	68,869,989	144,450,761	2.98	48,473,410
2017	40,140.84	28,786	12,610	29,538	2.98	9,912
2019	1,892,628.72	1,192,356	522,333	1,464,928	2.98	491,587
2021	836,050.52	398,879	174,736	703,117	2.99	235,156
2022	3,679,774.03	1,290,806	565,460	3,298,302	2.99	1,103,111
2023	6,117,313.71	920,249	403,131	6,020,048	2.99	2,013,394
	215,728,527.65	161,044,203	70,548,260	155,966,694		52,326,570

R M SCHAHFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1985	8,153.06	8,317	3,643	5,162	1.97	2,620
1989	340,127.97	345,195	151,219	216,119	1.97	109,705
1992	108,246.98	109,343	47,900	69,007	1.97	35,029
1995	7,166.35	7,197	3,153	4,587	1.97	2,328
1997	24,560.89	24,545	10,752	15,773	1.98	7,966
1998	24,051.32	23,973	10,502	15,474	1.98	7,815
1999	821,494.50	816,547	357,703	529,511	1.98	267,430
2001	123,016.88	121,504	53,227	79,631	1.98	40,218
2003	90,297.48	88,515	38,776	58,746	1.98	29,670
2004	219,791.01	214,515	93,972	143,402	1.98	72,425
2011	40,721.09	37,802	16,560	27,419	1.99	13,778
2016	1,262,478.65	1,074,829	470,848	892,629	1.99	448,557
2017	253,482.50	209,060	91,582	182,179	1.99	91,547
2022	13,422,655.03	6,188,977	2,711,191	11,785,277	2.00	5,892,638
2023	411,236.93	88,827	38,912	405,224	2.00	202,612
	17,157,480.64	9,359,146	4,099,939	14,430,140		7,224,338

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
2013	5,564,777.52	6,009,960	6,009,960			
2018	488,994.28	528,114	528,114			
2020	381,737.81	412,277	347,921	64,355		
	6,435,509.61	6,950,351	6,885,995	64,355		
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
2013	7,917,353.00	8,550,741	8,550,741			
2014	13,852,810.44	14,961,035	14,961,035			
2019	568,255.73	613,716	613,716			
2020	647,377.82	699,168	699,168			
2021	164,837.51	178,025	53,482-	231,506		
	23,150,634.50	25,002,685	24,771,179	231,506		
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1983	29,644,481.50	30,312,787	13,279,052	18,736,988	1.96	9,559,688
1985	4,809.12	4,906	2,149	3,045	1.97	1,546
1986	52,712.97	53,708	23,528	33,402	1.97	16,955
1987	290,079.68	295,197	129,316	183,970	1.97	93,386
1988	217,878.42	221,435	97,004	138,305	1.97	70,206
1989	280,260.91	284,436	124,602	178,080	1.97	90,396
1990	111,145.62	112,636	49,342	70,695	1.97	35,886
1991	268,020.85	271,192	118,800	170,662	1.97	86,630
1992	2,775,880.69	2,803,984	1,228,335	1,769,616	1.97	898,282
1993	1,046,889.75	1,055,600	462,424	668,217	1.97	339,196
1994	134,792.10	135,656	59,427	86,149	1.97	43,730
1995	601,751.57	604,360	264,751	385,141	1.97	195,503
1996	413,385.29	414,101	181,404	265,052	1.98	133,865
1997	17,582,962.15	17,571,266	7,697,404	11,292,195	1.98	5,703,129
1998	77,191.60	76,942	33,706	49,661	1.98	25,081

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1999	392,020.07	389,659	170,697	252,685	1.98	127,619
2000	495,498.30	491,027	215,103	320,035	1.98	161,634
2001	429,676.20	424,393	185,913	278,137	1.98	140,473
2002	560,139.62	551,261	241,490	363,461	1.98	183,566
2003	307,244.62	301,180	131,937	199,887	1.98	100,953
2004	634,408.02	619,180	271,243	413,918	1.98	209,049
2005	79,678.75	77,391	33,902	52,151	1.98	26,339
2006	124,045.20	119,844	52,500	81,469	1.98	41,146
2007	131,030.66	125,833	55,123	86,390	1.98	43,631
2008	363,071.79	346,338	151,719	240,398	1.98	121,413
2009	196,510.40	186,033	81,495	130,736	1.98	66,028
2010	12,259,072.50	11,496,117	5,036,077	8,203,721	1.99	4,122,473
2012	3,170,695.59	2,909,260	1,274,453	2,149,898	1.99	1,080,351
2014	130,909.97	116,550	51,057	90,326	1.99	45,390
2015	59,117.67	51,583	22,597	41,250	1.99	20,729
2021	179,372.41	107,433	47,063	146,659	2.00	73,330
2022	1,698,528.25	783,165	343,079	1,491,331	2.00	745,666
2023	2,823,659.85	609,911	267,182	2,782,370	2.00	1,391,185
	77,536,922.09	73,924,364	32,383,875	51,356,001		25,994,454

R M SCHAHFER - UNIT 18
INTERIM SURVIVOR CURVE.. IOWA 55-S0
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -20

1986	27,720,115.49	31,381,721	13,747,318	19,516,821	1.97	9,907,016
1987	146,323.27	165,449	72,478	103,110	1.97	52,340
1988	594,919.36	671,811	294,299	419,605	1.97	212,997
1989	42,095.12	47,469	20,795	29,720	1.97	15,086
1990	63,626.89	71,644	31,385	44,967	1.97	22,826
1991	394,012.57	442,971	194,051	278,764	1.97	141,505
1992	1,035,088.24	1,161,742	508,922	733,184	1.97	372,175
1993	1,177,921.75	1,319,692	578,114	835,392	1.97	424,057
1994	34,525.53	38,608	16,913	24,518	1.97	12,446
1995	595,547.54	664,588	291,135	423,523	1.97	214,986
1996	399,285.85	444,420	194,686	284,457	1.98	143,665
1997	10,838,033.17	12,034,249	5,271,816	7,733,824	1.98	3,905,972
1998	110,026.16	121,856	53,381	78,650	1.98	39,722

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.40 BOILER PLANT - SO2 PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -20						
1999	1,443,105.73	1,593,795	698,190	1,033,537	1.98	521,988
2000	375,412.35	413,361	181,080	269,415	1.98	136,068
2001	531,000.87	582,746	255,282	381,919	1.98	192,888
2002	95,079.93	103,970	45,546	68,550	1.98	34,621
2003	214,176.65	233,277	102,191	154,821	1.98	78,192
2004	562,801.90	610,325	267,364	407,999	1.98	206,060
2005	18,281.09	19,729	8,643	13,295	1.98	6,715
2006	791,613.72	849,785	372,263	577,673	1.98	291,754
2007	647,658.83	691,078	302,739	474,452	1.98	239,622
2008	53,921.69	57,152	25,036	39,670	1.98	20,035
2009	13,666,399.51	14,375,303	6,297,356	10,102,324	1.98	5,102,184
2010	398,383.60	415,100	181,842	296,218	1.99	148,853
2011	1,677,318.77	1,730,107	757,904	1,254,879	1.99	630,592
2012	417,273.46	425,409	186,358	314,370	1.99	157,975
2015	387,584.48	375,765	164,611	300,491	1.99	151,001
2016	200,969.95	190,110	83,281	157,883	1.99	79,338
2017	72,840.04	66,750	29,241	58,167	1.99	29,230
2021	105,768.73	70,387	30,834	96,088	2.00	48,044
2022	1,132,352.17	580,122	254,133	1,104,690	2.00	552,345
2023	1,882,439.90	451,786	197,913	2,061,015	2.00	1,030,508
	67,825,904.31	72,402,277	31,717,098	49,673,987		25,122,806
	407,834,978.80	348,683,026	170,406,346	271,722,683		110,668,168
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5						27.14

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 312.50 BOILER PLANT - COAL PILE BASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1982	648,026.11	628,307	191,405	489,023	2.92	167,474
2022	117,959.92	41,378	12,605	111,253	2.99	37,208
2023	19,616.90	2,951	899	19,699	2.99	6,588
	785,602.93	672,636	204,909	619,974		211,270
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1983	1,200,088.24	1,227,143	373,831	922,264	1.96	470,543
	1,200,088.24	1,227,143	373,831	922,264		470,543
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 55-S0						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1983	1,186,875.82	1,213,633	369,715	912,111	1.96	465,363
2022	42,652.49	19,666	5,991	40,074	2.00	20,037
2023	70,906.16	15,316	4,666	71,913	2.00	35,956
	1,300,434.47	1,248,615	380,372	1,024,097		521,356
	3,286,125.64	3,148,394	959,112	2,566,335		1,203,169
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.1 36.61

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1950	83.68	84	39	49	2.74	18
1981	141,307.84	137,882	63,271	85,102	2.94	28,946
1987	99,491.29	96,108	44,102	60,364	2.95	20,462
1989	950,760.46	914,401	419,601	578,697	2.96	195,506
1990	260,731.10	250,196	114,810	158,957	2.96	53,702
2022	23,413.24	8,176	3,752	20,832	2.99	6,967
2023	38,922.54	5,855	2,687	38,182	2.99	12,770
	1,514,710.15	1,412,702	648,262	942,184		318,371

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1974	22,563,363.20	22,209,626	10,191,580	13,499,951	2.91	4,639,158
1978	169,036.11	165,607	75,994	101,494	2.93	34,640
1980	13,145.08	12,847	5,895	7,907	2.93	2,699
1982	271,759.74	264,797	121,510	163,837	2.94	55,727
1983	326,433.45	317,593	145,737	197,018	2.94	67,013
1985	52,807.50	51,197	23,493	31,955	2.95	10,832
1986	527,530.62	510,542	234,278	319,629	2.95	108,349
1987	4,129,918.24	3,989,458	1,830,687	2,505,727	2.95	849,399
1989	90,326.71	86,872	39,864	54,979	2.96	18,574
1990	80,632.64	77,375	35,506	49,158	2.96	16,607
1992	1,400,190.02	1,337,029	613,537	856,662	2.96	289,413
1995	353,408.50	334,427	153,462	217,617	2.97	73,272
1996	494,167.14	466,080	213,875	305,000	2.97	102,694
1997	107,663.44	101,182	46,431	66,616	2.97	22,430
1998	28,062.73	26,272	12,056	17,410	2.97	5,862
1999	2,234,871.74	2,083,513	956,085	1,390,530	2.97	468,192
2000	152,725.92	141,743	65,043	95,319	2.97	32,094
2001	1,315,610.10	1,214,532	557,326	824,065	2.98	276,532
2002	33,546.50	30,804	14,135	21,088	2.98	7,077
2003	1,222.06	1,116	512	771	2.98	259
2004	132,532.31	120,214	55,164	83,995	2.98	28,186
2005	9,496.57	8,553	3,925	6,047	2.98	2,029
2006	591,114.05	528,233	242,396	378,274	2.98	126,938
2007	107,362.23	95,114	43,646	69,084	2.98	23,183

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2008	34,061,133.95	29,882,412	13,712,477	22,051,713	2.98	7,399,904
2010	542,296.26	464,731	213,256	356,155	2.98	119,515
2011	15,428.63	13,024	5,976	10,224	2.99	3,419
2013	46,997.38	38,270	17,561	31,786	2.99	10,631
2014	171,910.78	136,804	62,777	117,730	2.99	39,375
2015	16,017.95	12,396	5,688	11,131	2.99	3,723
2017	3,672,861.65	2,632,412	1,207,964	2,648,540	2.99	885,799
2019	16,168,716.58	10,163,542	4,663,858	12,313,294	2.99	4,118,159
2021	3,281,993.84	1,562,390	716,951	2,729,142	2.99	912,757
2022	1,667,284.99	582,248	267,183	1,483,467	2.99	496,143
2023	2,771,720.56	416,960	191,335	2,718,971	2.99	909,355
	97,603,289.17	80,079,915	36,747,168	65,736,286		22,159,939

R M SCHAHFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1976	57,340.49	59,199	27,165	34,762	1.96	17,736
1981	6,418.92	6,598	3,028	3,905	1.97	1,982
1982	432,610.99	444,237	203,852	263,368	1.97	133,689
1983	96,293.85	98,780	45,328	58,669	1.97	29,781
1985	51,055.13	52,242	23,973	31,167	1.98	15,741
1986	11,089.54	11,334	5,201	6,776	1.98	3,422
1987	6,798.48	6,939	3,184	4,158	1.98	2,100
1988	11,521.57	11,744	5,389	7,054	1.98	3,563
1989	45,902.73	46,720	21,439	28,136	1.98	14,210
1990	26,612.11	27,044	12,410	16,331	1.98	8,248
1991	11,962.76	12,137	5,569	7,350	1.98	3,712
1996	14,910.62	14,971	6,870	9,234	1.99	4,640
1997	46,326.46	46,399	21,292	28,741	1.99	14,443
1998	50,411.55	50,355	23,107	31,338	1.99	15,748
1999	91,413.78	91,046	41,779	56,948	1.99	28,617
2004	106,339.81	103,938	47,695	67,152	1.99	33,745
2005	46,826.64	45,543	20,899	29,674	1.99	14,912
2007	28,912.91	27,797	12,756	18,470	1.99	9,281
2012	14,138.14	12,988	5,960	9,309	1.99	4,678

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2019	71,570.34	53,365	24,488	52,808	2.00	26,404
2022	12,322,975.45	5,681,932	2,607,332	10,701,482	2.00	5,350,741
2023	66,350.56	14,102	6,471	65,187	2.00	32,594
	13,617,782.83	6,919,410	3,175,187	11,532,018		5,769,987

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1976	341,594.42	368,922	368,922			
1983	68,277.37	73,740	73,740			
1986	1,407,311.70	1,519,897	1,519,897			
1987	86,959.99	93,917	93,917			
1996	47,671.66	51,485	51,485			
1997	121,710.98	131,448	131,448			
1999	18,826.05	20,332	20,332			
2003	59,798.57	64,582	64,582			
2004	963,494.78	1,040,574	1,040,574			
2006	152,182.83	164,357	164,357			
2007	490,359.55	529,588	529,588			
2008	124,707.59	134,684	134,684			
2010	194,724.94	210,303	210,303			
2011	297,512.19	321,313	321,313			
2012	1,114,013.86	1,203,135	1,203,135			
2013	171,857.70	185,606	185,606			
2015	305,533.61	329,976	329,976			
2017	77,590.81	83,798	83,798			
2018	2,229,919.45	2,408,313	2,325,572		82,741	
	8,274,048.05	8,935,970	8,853,231		82,741	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
1979	444,507.01	480,068	480,068			
1981	35,244.67	38,064	38,064			
1985	17,011.38	18,372	18,372			
1986	274,322.90	296,269	296,269			
1991	76,098.42	82,186	82,186			
1996	1,170,677.93	1,264,332	1,264,332			
1997	1,043,374.52	1,126,844	1,126,844			
1999	136,317.00	147,222	147,222			
2001	336,611.01	363,540	363,540			
2002	184,221.61	198,959	198,959			
2003	13,739.23	14,838	14,838			
2006	1,171,256.27	1,264,957	1,264,957			
2010	232,020.86	250,583	250,583			
2011	183,609.56	198,298	198,298			
2012	18,273.67	19,736	19,736			
2013	417,408.79	450,801	450,801			
2014	133,476.49	144,155	144,155			
2017	2,887,041.21	3,118,005	3,118,005			
2018	3,830,009.74	4,136,411	4,136,411			
2020	1,524,966.55	1,646,964	1,505,662	141,302		
	14,130,188.82	15,260,604	15,119,302	141,302		

R M SCHAHFER - UNIT 17
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1983	76,949,165.55	78,935,716	36,222,116	46,882,983	1.97	23,798,469
1986	14,525.25	14,845	6,812	8,875	1.98	4,482
1989	30,307.39	30,847	14,155	18,577	1.98	9,382
1990	15,168.12	15,415	7,074	9,308	1.98	4,701
1992	88,440.31	89,572	41,103	54,413	1.98	27,481
1993	52,147.01	52,716	24,190	32,128	1.98	16,226
1996	188,612.00	189,377	86,902	116,799	1.99	58,693
1998	662,530.26	661,782	303,679	411,853	1.99	206,961
1999	506,083.95	504,047	231,298	315,273	1.99	158,429
2000	180,631.31	179,347	82,299	112,783	1.99	56,675
2001	3,416,598.81	3,380,748	1,551,362	2,138,565	1.99	1,074,656

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2002	23,451.60	23,119	10,609	14,719	1.99	7,396
2003	70,135.34	68,860	31,599	44,148	1.99	22,185
2006	315,678.73	305,357	140,123	200,810	1.99	100,910
2007	304,083.83	292,344	134,151	194,259	1.99	97,618
2008	322,715.38	308,138	141,399	207,134	1.99	104,087
2010	623,961.48	585,944	268,879	405,000	1.99	203,518
2012	822,838.27	755,899	346,868	541,797	1.99	272,260
2013	207,647.71	188,125	86,327	137,933	1.99	69,313
2018	46,493.63	36,733	16,856	33,357	2.00	16,678
2022	2,131,972.67	983,019	451,089	1,851,442	2.00	925,721
2023	3,544,224.60	753,265	345,659	3,482,103	2.00	1,741,052
	90,517,413.20	88,355,215	40,544,547	57,214,259		28,976,893

R M SCHAHFER - UNIT 18
INTERIM SURVIVOR CURVE.. IOWA 60-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1986	86,412,622.28	88,314,046	40,525,656	52,799,976	1.98	26,666,655
1987	8,525.96	8,702	3,993	5,215	1.98	2,634
1990	97,506.55	99,091	45,471	59,836	1.98	30,220
1993	52,299.65	52,870	24,261	32,223	1.98	16,274
1997	470,575.11	471,309	216,275	291,946	1.99	146,707
1999	274,764.73	273,659	125,577	171,169	1.99	86,015
2000	48,230.11	47,887	21,974	30,114	1.99	15,133
2001	258,222.52	255,513	117,250	161,630	1.99	81,221
2004	1,213,725.28	1,186,308	544,374	766,449	1.99	385,150
2007	1,007,739.37	968,835	444,580	643,778	1.99	323,507
2008	7,181.57	6,857	3,147	4,610	1.99	2,317
2009	9,115.19	8,636	3,963	5,882	1.99	2,956
2010	143,362.71	134,628	61,778	93,053	1.99	46,760
2011	690,838.71	642,129	294,661	451,445	1.99	226,857
2012	15,112.26	13,883	6,371	9,951	1.99	5,001
2014	203,426.48	181,249	83,172	136,529	1.99	68,608
2016	104,393.56	88,808	40,752	71,993	2.00	35,996
2017	164,547.74	135,549	62,201	115,511	2.00	57,756

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2021	1,838,549.67	1,099,187	504,396	1,481,237	2.00	740,618
2022	1,454,145.39	670,484	307,673	1,262,805	2.00	631,402
2023	2,417,393.96	513,776	235,762	2,375,023	2.00	1,187,512
	96,892,278.80	95,173,406	43,673,287	60,970,374		30,759,299
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -20						
2008	51,746,442.43	16,853,402	7,733,709	54,362,022	37.18	1,462,131
2010	8,688.71	2,538	1,165	9,262	37.77	245
2011	222,981.23	61,227	28,096	239,482	38.05	6,294
2014	455,301.93	99,728	45,763	500,599	38.83	12,892
2018	1,794,456.92	244,017	111,975	2,041,373	39.75	51,355
2019	410,786.14	46,578	21,374	471,570	39.96	11,801
2020	409,492.52	36,781	16,878	474,513	40.17	11,813
2022	983,651.42	39,389	18,075	1,162,307	40.55	28,664
2023	1,635,237.45	22,390	10,274	1,952,011	40.73	47,926
	57,667,038.75	17,406,050	7,987,309	61,213,138		1,633,121
	380,216,749.77	313,543,272	156,748,293	257,832,302		89,617,610
						COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 23.57

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1935	432.25	435	199	255	2.67	96
1936	213,166.48	214,422	98,031	125,794	2.68	46,938
1939	11,720.68	11,780	5,386	6,921	2.71	2,554
1941	416.81	419	192	246	2.73	90
1942	284.32	285	130	168	2.74	61
1947	22,355.04	22,406	10,244	13,229	2.79	4,742
1950	250,544.00	250,836	114,679	148,392	2.81	52,809
1952	19,405.03	19,409	8,874	11,502	2.83	4,064
1953	526.74	527	241	312	2.83	110
1954	952,738.37	952,127	435,301	565,074	2.84	198,970
1955	143.77	144	66	85	2.85	30
1958	800.87	799	365	476	2.86	166
1959	993.48	990	453	591	2.87	206
1965	4,752.05	4,718	2,157	2,833	2.90	977
1968	723.47	717	328	432	2.91	148
1969	9,819.78	9,718	4,443	5,868	2.92	2,010
1970	26,114.48	25,824	11,806	15,614	2.92	5,347
1974	1,052,752.35	1,037,044	474,125	631,265	2.93	215,449
1975	86,530.85	85,133	38,922	51,936	2.94	17,665
1981	407,476.28	397,883	181,908	245,943	2.95	83,371
1983	1,229.80	1,197	547	744	2.95	252
1984	937,039.24	910,532	416,285	567,607	2.96	191,759
1985	1,058,409.83	1,026,725	469,407	641,924	2.96	216,866
1986	553,320.95	535,792	244,958	336,029	2.96	113,523
1988	14,911.43	14,383	6,576	9,081	2.96	3,068
1989	17,290.28	16,636	7,606	10,549	2.97	3,552
1993	84,519.91	80,516	36,811	51,935	2.97	17,487
1994	1,197,332.10	1,137,287	519,954	737,244	2.97	248,230
1995	1,219,335.34	1,154,564	527,853	752,449	2.97	253,350
1999	20,554.66	19,165	8,762	12,820	2.98	4,302
2002	43,160.39	39,651	18,128	27,190	2.98	9,124
2003	5,701,887.13	5,207,896	2,380,990	3,605,992	2.98	1,210,064
2007	34,926.13	30,954	14,152	22,521	2.98	7,557
2010	82,754.40	70,894	32,412	54,480	2.99	18,221
2012	4,289,397.90	3,562,154	1,628,576	2,875,292	2.99	961,636
2013	399.51	325	149	271	2.99	91
2014	13,871.07	11,041	5,048	9,517	2.99	3,183
2015	1,306,865.43	1,011,675	462,526	909,683	2.99	304,242
2016	28,864.99	21,595	9,873	20,435	2.99	6,834

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2017	114,010.77	81,714	37,359	82,353	2.99	27,543
2018	13,863.15	9,399	4,297	10,259	2.99	3,431
2019	121,371.87	76,294	34,881	92,560	2.99	30,957
2020	829,110.18	468,251	214,079	656,487	2.99	219,561
2022	283,158.52	98,884	45,209	252,108	2.99	84,317
2023	470,727.13	70,813	32,375	461,889	2.99	154,478
	21,500,009.21	18,693,953	8,546,659	14,028,351		4,729,431

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 65-R2
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1974	8,333,610.95	8,209,261	3,753,179	4,997,112	2.93	1,705,499
1979	80,667.78	78,980	36,109	48,592	2.95	16,472
1980	840,339.30	821,685	375,665	506,691	2.95	171,760
1982	4,931.34	4,808	2,198	2,980	2.95	1,010
1983	31,141.35	30,318	13,861	18,837	2.95	6,385
1985	20,418.58	19,807	9,056	12,384	2.96	4,184
1986	2,656,896.06	2,572,727	1,176,221	1,613,520	2.96	545,108
1987	37,798.74	36,531	16,702	22,987	2.96	7,766
1992	4,414,025.81	4,216,443	1,927,709	2,707,018	2.97	911,454
1993	142,506.79	135,757	62,067	87,566	2.97	29,484
1994	266,055.16	252,713	115,537	163,820	2.97	55,158
1996	145,213.82	137,040	62,653	89,821	2.97	30,243
1999	30,305.22	28,257	12,919	18,902	2.98	6,343
2000	51,236.49	47,558	21,743	32,055	2.98	10,757
2001	268,292.34	247,801	113,292	168,415	2.98	56,515
2002	73,597.41	67,614	30,912	46,365	2.98	15,559
2004	66,498.61	60,348	27,590	42,233	2.98	14,172
2005	17,356.91	15,640	7,150	11,074	2.98	3,716
2006	72,464.08	64,785	29,619	46,468	2.98	15,593
2007	3,839,578.25	3,402,876	1,555,756	2,475,802	2.98	830,806
2013	155,570.55	126,708	57,929	105,420	2.99	35,258
2014	21,715.48	17,285	7,903	14,899	2.99	4,983
2015	11,002,305.44	8,517,138	3,893,937	7,658,484	2.99	2,561,366
2016	129,627.60	96,978	44,337	91,772	2.99	30,693
2017	100,548.34	72,065	32,947	72,628	2.99	24,290

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2019	30,995.26	19,483	8,907	23,638	2.99	7,906
2022	674,248.27	235,461	107,650	600,311	2.99	200,773
2023	1,120,880.84	168,618	77,090	1,099,835	2.99	367,838
	34,628,826.77	29,704,685	13,580,638	22,779,630		7,671,091

R M SCHAHFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 65-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1972	25,285.03	26,189	11,973	15,335	1.97	7,784
1976	1,319,382.14	1,362,834	623,072	801,861	1.97	407,036
1979	4,967,731.47	5,117,548	2,339,684	3,025,466	1.98	1,528,013
1981	3,103,714.51	3,191,383	1,459,063	1,892,948	1.98	956,034
1982	24,402.95	25,067	11,460	14,895	1.98	7,523
1983	10,158,319.38	10,423,862	4,765,669	6,205,316	1.98	3,133,998
1985	547,561.60	560,592	256,296	335,070	1.98	169,227
1986	2,986,870.10	3,054,174	1,396,333	1,829,487	1.98	923,983
1988	29,426.80	30,009	13,720	18,061	1.98	9,122
1994	517,815.72	522,437	238,852	320,389	1.99	160,999
1996	927,641.78	931,753	425,987	575,866	1.99	289,380
1997	18,008.57	18,043	8,249	11,200	1.99	5,628
1999	274,944.45	273,939	125,242	171,698	1.99	86,280
2000	31,393.80	31,180	14,255	19,650	1.99	9,874
2001	95,573.20	94,599	43,250	59,969	1.99	30,135
2002	82,138.80	81,001	37,033	51,677	1.99	25,968
2004	120,776.15	118,083	53,986	76,452	1.99	38,418
2005	665,961.97	647,890	296,208	423,031	1.99	212,578
2006	211,809.48	204,934	93,693	135,061	1.99	67,870
2007	105,280.94	101,244	46,288	67,416	1.99	33,877
2008	35,990.24	34,372	15,714	23,155	1.99	11,636
2010	138,778.91	130,349	59,594	90,287	1.99	45,370
2014	22,115.83	19,687	9,001	14,884	2.00	7,442
2015	122,853.81	107,166	48,995	83,687	2.00	41,844
2016	2,172,276.91	1,847,967	844,869	1,501,190	2.00	750,595
2017	166,106.77	136,884	62,582	116,814	2.00	58,407

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2021	230,610.65	137,872	63,033	186,026	2.00	93,013
2022	7,587,925.16	3,498,674	1,599,553	6,595,406	2.00	3,297,703
2023	812,208.21	175,437	80,208	796,977	2.00	398,488
	37,502,905.33	32,905,169	15,043,862	25,459,276		12,808,225

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 65-R2
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1976	4,230,820.70	4,569,286	4,569,286			
1980	42,042.97	45,406	45,406			
1983	1,225,671.46	1,323,725	1,323,725			
1985	33,401.64	36,074	36,074			
1986	1,048,808.06	1,132,713	1,132,713			
1987	163,393.25	176,465	176,465			
1990	30,972.68	33,450	33,450			
1992	266,633.80	287,965	287,965			
1994	63,261.45	68,322	68,322			
1996	6,269.58	6,771	6,771			
1997	208,535.09	225,218	225,218			
1998	29,568.58	31,934	31,934			
2001	27,664.04	29,877	29,877			
2002	441,220.15	476,518	476,518			
2005	86,394.45	93,306	93,306			
2007	143,954.39	155,471	155,471			
2008	311,004.88	335,885	335,885			
2010	295,624.59	319,275	319,275			
2011	109,350.01	118,098	118,098			
2013	4,390.19	4,741	4,741			
2018	383,767.86	414,469	322,941	91,528		
	9,152,749.82	9,884,969	9,793,442	91,528		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 15						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
1976	399,837.09	431,824	431,824			
1979	3,158,881.45	3,411,592	3,411,592			
1983	1,041,617.20	1,124,947	1,124,947			
1994	29,213.76	31,551	31,551			
1995	471,007.32	508,688	508,688			
2000	3,746.34	4,046	4,046			
2001	237,005.01	255,965	255,965			
2003	54,307.06	58,652	58,652			
2006	186,977.17	201,935	201,935			
2007	30,687.87	33,143	33,143			
2008	63,509.45	68,590	68,590			
2009	14,599.65	15,768	15,768			
2010	60,666.33	65,520	65,520			
2011	186,770.65	201,712	201,712			
2012	50,466.17	54,503	54,503			
2014	88,144.72	95,196	95,196			
2016	80,207.20	86,624	86,624			
2017	10,519.53	11,361	11,361			
2019	146,350.59	158,059	94,914	63,145		
	6,314,514.56	6,819,676	6,756,531	63,145		

R M SCHAHFER - UNIT 17
INTERIM SURVIVOR CURVE.. IOWA 65-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1983	55,183,067.54	56,625,575	25,888,557	33,709,156	1.98	17,024,826
1986	12,974.71	13,267	6,066	7,947	1.98	4,014
1988	16,875.97	17,210	7,868	10,358	1.98	5,231
1990	32,284.23	32,813	15,002	19,865	1.99	9,982
1992	181,063.64	183,399	83,848	111,701	1.99	56,131
1995	20,822.57	20,963	9,584	12,904	1.99	6,484
1997	123,301.70	123,541	56,482	76,684	1.99	38,535
1999	1,135,251.67	1,131,100	517,126	708,946	1.99	356,254
2000	3,467.76	3,444	1,575	2,171	1.99	1,091
2001	141,596.11	140,153	64,076	88,847	1.99	44,647
2002	15,769.70	15,551	7,110	9,922	1.99	4,986
2004	34,534.51	33,764	15,437	21,861	1.99	10,985

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2005	65,443.81	63,668	29,108	41,571	1.99	20,890
2006	58,938.61	57,025	26,071	37,583	1.99	18,886
2008	326,745.24	312,056	142,668	210,216	1.99	105,636
2010	66,244.25	62,220	28,446	43,098	1.99	21,657
2012	119,162.89	109,483	50,054	78,642	1.99	39,519
2013	9,288.07	8,416	3,848	6,183	1.99	3,107
2014	145,299.51	129,344	59,135	97,789	2.00	48,894
2019	29,524.73	22,030	10,072	21,815	2.00	10,908
2021	123,270.14	73,698	33,694	99,438	2.00	49,719
2022	1,236,821.24	570,279	260,725	1,075,042	2.00	537,521
2023	2,056,110.91	444,120	203,047	2,017,553	2.00	1,008,776
	61,137,859.51	60,193,119	27,519,597	38,509,291		19,428,679

R M SCHAHFER - UNIT 18
INTERIM SURVIVOR CURVE.. IOWA 65-R2
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1986	35,695,150.25	36,499,476	16,687,138	21,863,624	1.98	11,042,234
1987	15,290.70	15,615	7,139	9,375	1.98	4,735
1989	232,726.81	236,983	108,346	142,999	1.98	72,222
1992	96,384.60	97,628	44,634	59,461	1.99	29,880
1995	104,581.75	105,287	48,136	64,812	1.99	32,569
1997	470,879.44	471,792	215,698	292,852	1.99	147,162
2000	26,506.89	26,327	12,036	16,591	1.99	8,337
2004	51,738.91	50,585	23,127	32,751	1.99	16,458
2005	54,965.85	53,474	24,448	34,915	1.99	17,545
2006	56,337.28	54,509	24,921	35,923	1.99	18,052
2007	64,876.03	62,388	28,523	41,543	1.99	20,876
2008	3,149,458.00	3,007,871	1,375,164	2,026,251	1.99	1,018,217
2009	151,640.24	143,703	65,699	98,072	1.99	49,282
2010	1,235,580.27	1,160,524	530,578	803,849	1.99	403,944
2011	634,500.35	589,900	269,695	415,565	1.99	208,827
2012	67,670.68	62,174	28,425	44,659	1.99	22,442
2013	35,448.87	32,121	14,685	23,599	1.99	11,859

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2014	139,476.91	124,161	56,765	93,870	2.00	46,935
2022	870,844.65	401,533	183,576	756,936	2.00	378,468
2023	1,447,705.72	312,704	142,965	1,420,558	2.00	710,279
	44,601,764.20	43,508,755	19,891,699	28,278,206		14,260,323
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -20						
2008	4,518,295.64	1,447,879	661,953	4,760,001	38.40	123,958
2010	28,734.62	8,268	3,780	30,702	38.87	790
2018	62,046.37	8,349	3,817	70,639	40.46	1,746
2020	77,029.58	6,861	3,137	89,299	40.79	2,189
2022	83,735.69	3,333	1,524	98,959	41.10	2,408
2023	139,203.52	1,883	861	166,183	41.25	4,029
	4,909,045.42	1,476,573	675,072	5,215,783		135,120
	219,747,674.82	203,186,899	101,807,500	134,425,210		59,032,869
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.3 26.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1950	144.08	144	71	81	2.88	28
1976	56,995.09	55,954	27,491	32,354	2.95	10,967
1982	999,201.62	972,951	478,016	571,146	2.96	192,955
1984	65,550.97	63,623	31,258	37,570	2.96	12,693
1986	35,767.32	34,592	16,995	20,560	2.96	6,946
1988	45,772.28	44,079	21,656	26,405	2.97	8,891
1993	637,173.21	606,129	297,794	371,237	2.97	124,996
1994	255,577.04	242,411	119,098	149,258	2.97	50,255
1998	8,772.65	8,201	4,029	5,182	2.98	1,739
1999	3,727.96	3,471	1,705	2,209	2.98	741
2000	26,750.96	24,790	12,179	15,909	2.98	5,339
2001	78,153.52	72,068	35,407	46,654	2.98	15,656
2002	126,079.68	115,638	56,814	75,570	2.98	25,359
2010	36,453.14	31,191	15,324	22,951	2.98	7,702
2011	9,222.78	7,779	3,822	5,862	2.98	1,967
2012	212,025.74	175,907	86,424	136,203	2.98	45,706
2014	124,886.55	99,309	48,791	82,340	2.98	27,631
2015	43,303.36	33,459	16,439	29,030	2.99	9,709
2016	304,109.95	227,068	111,560	207,756	2.99	69,484
2017	179,818.69	128,625	63,194	125,615	2.99	42,012
2019	65,086.94	40,802	20,046	48,295	2.99	16,152
2021	439,806.79	208,908	102,638	359,160	2.99	120,120
2022	51,064.46	17,753	8,722	44,896	2.99	15,015
2023	84,890.36	12,550	6,166	82,969	2.99	27,749
	3,890,335.14	3,227,402	1,585,640	2,499,212		839,812

MICHIGAN CITY - UNIT 12
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1974	598,439.70	588,787	289,274	339,088	2.95	114,945
1976	189,279.33	185,821	91,295	107,448	2.95	36,423
1979	4,697.76	4,594	2,257	2,676	2.96	904
1980	170,217.54	166,228	81,669	97,060	2.96	32,791
1982	538,036.23	523,901	257,395	307,543	2.96	103,900
1985	528,565.61	512,137	251,616	303,378	2.96	102,493
1994	81,977.81	77,755	38,201	47,875	2.97	16,120

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MICHIGAN CITY - UNIT 12						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2000	6,168.25	5,716	2,808	3,668	2.98	1,231
2001	19,033.78	17,552	8,623	11,362	2.98	3,813
2003	41,149.04	37,519	18,433	24,773	2.98	8,313
2007	368,448.01	325,969	160,150	226,720	2.98	76,081
2008	27,447.60	24,046	11,814	17,006	2.98	5,707
2009	439,961.89	381,219	187,295	274,665	2.98	92,169
2010	83,659.06	71,583	35,169	52,673	2.98	17,676
2011	509,625.93	429,852	211,189	323,919	2.98	108,698
2012	11,932.51	9,900	4,864	7,665	2.98	2,572
2013	457,047.15	371,884	182,709	297,191	2.98	99,729
2014	34,059.62	27,084	13,307	22,456	2.98	7,536
2015	29,226.61	22,582	11,095	19,593	2.99	6,553
2016	51,894.41	38,748	19,037	35,452	2.99	11,857
2017	85,522.23	61,174	30,055	59,743	2.99	19,981
2018	45,153.15	30,535	15,002	32,409	2.99	10,839
2020	125,606.50	70,653	34,712	97,175	2.99	32,500
2021	3,015.16	1,432	704	2,462	2.99	823
2022	95,541.96	33,216	16,319	84,000	2.99	28,094
2023	158,830.45	23,481	11,536	155,236	2.99	51,918
	4,704,537.29	4,043,368	1,986,528	2,953,236		993,666

R M SCHAFER GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1976	182,099.13	187,941	92,336	104,331	1.98	52,692
1978	416.22	429	211	239	1.98	121
1981	56,080.40	57,624	28,311	32,256	1.98	16,291
1983	5,963,327.03	6,114,574	3,004,123	3,436,270	1.98	1,735,490
1986	1,918,982.51	1,960,628	963,267	1,109,234	1.98	560,219
1987	6,521.28	6,652	3,268	3,775	1.99	1,897
1988	10,488.90	10,684	5,249	6,079	1.99	3,055
1991	51,871.79	52,586	25,836	30,186	1.99	15,169
1994	203,896.45	205,522	100,974	119,234	1.99	59,917
1997	78,165.78	78,238	38,439	45,980	1.99	23,106
1998	104,723.26	104,537	51,360	61,742	1.99	31,026
1999	59,114.26	58,837	28,907	34,936	1.99	17,556

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2000	12,519.96	12,422	6,103	7,419	1.99	3,728
2001	174,194.74	172,239	84,622	103,508	1.99	52,014
2002	61,295.04	60,380	29,665	36,534	1.99	18,359
2004	57,357.04	56,019	27,522	34,423	1.99	17,298
2005	201,026.19	195,365	95,984	121,124	1.99	60,866
2006	147,251.85	142,315	69,920	89,112	1.99	44,780
2008	7,024.48	6,701	3,292	4,294	1.99	2,158
2009	117,157.25	110,891	54,481	72,048	1.99	36,205
2010	21,605.65	20,269	9,958	13,376	1.99	6,722
2011	9,097.22	8,448	4,151	5,674	1.99	2,851
2012	39,561.73	36,305	17,837	24,890	1.99	12,508
2013	19,988.71	18,090	8,888	12,700	1.99	6,382
2014	54,854.47	48,828	23,989	35,253	1.99	17,715
2015	436,480.54	380,763	187,071	284,328	1.99	142,878
2016	24,085.05	20,493	10,068	15,944	1.99	8,012
2017	398,905.59	328,757	161,520	269,298	1.99	135,326
2018	297,000.76	234,736	115,327	205,434	1.99	103,233
2019	47,203.22	35,226	17,307	33,673	1.99	16,921
2021	61,767.84	37,011	18,184	48,526	1.99	24,385
2022	1,604,028.70	741,723	364,413	1,367,938	1.99	687,406
2023	449,140.68	97,402	47,854	437,218	1.99	219,708
	12,877,233.72	11,602,635	5,700,437	8,206,975		4,135,994

R M SCHAHFER - UNIT 14
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1983	202,464.84	218,662	218,662
1984	43,087.45	46,534	46,534
1994	502,567.96	542,773	542,773
1995	10,343.14	11,171	11,171
1998	12,809.99	13,835	13,835
2001	7,741.54	8,361	8,361

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 14						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -8						
2010	56,718.21	61,256	61,256			
2013	133,859.87	144,569	144,569			
2015	12,311.75	13,297	3,478	9,819		
	981,904.75	1,060,458	1,050,638	9,819		

R M SCHAHFER - UNIT 15
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -8

1979	8,599.27	9,287	9,287			
1983	143,449.93	154,926	154,926			
1985	177,761.04	191,982	191,982			
1994	478,994.07	517,314	517,314			
1995	22,906.76	24,739	24,739			
2008	251,920.76	272,074	272,074			
2009	1,668.14	1,802	1,802			
2010	101,752.14	109,892	109,892			
2011	90,053.88	97,258	97,258			
2012	21,492.87	23,212	23,212			
2014	232,857.05	251,486	251,486			
2017	76,223.07	82,321	82,321			
2019	130,555.82	141,000	141,000			
2021	73,580.21	79,467	61,348	18,118		
	1,811,815.01	1,956,760	1,938,642	18,118		

R M SCHAHFER - UNIT 17
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -8

1983	3,209,119.38	3,290,512	1,616,646	1,849,203	1.98	933,941
1986	142,014.84	145,097	71,287	82,089	1.98	41,459
1989	29,375.79	29,878	14,679	17,047	1.99	8,566
1997	796,143.97	796,878	391,510	468,325	1.99	235,339
2005	28,774.46	27,964	13,739	17,338	1.99	8,713
2006	153,504.92	148,358	72,889	92,896	1.99	46,681

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 17						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
2008	516,226.08	492,450	241,943	315,581	1.99	158,583
2009	62,713.21	59,359	29,163	38,567	1.99	19,380
2010	247,334.85	232,035	114,000	153,122	1.99	76,946
2011	35,340.89	32,819	16,124	22,044	1.99	11,077
2012	365,202.49	335,138	164,655	229,764	1.99	115,459
2014	297,063.55	264,427	129,914	190,914	1.99	95,937
2019	305,554.85	228,026	112,030	217,969	1.99	109,532
	6,188,369.28	6,082,941	2,988,581	3,694,858		1,861,613
R M SCHAHFER - UNIT 18						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -8						
1986	3,084,023.48	3,150,952	1,548,080	1,782,666	1.98	900,336
1989	19,484.77	19,818	9,737	11,307	1.99	5,682
1990	14,001.85	14,219	6,986	8,136	1.99	4,088
1994	621,898.53	626,858	307,979	363,672	1.99	182,750
1999	31,263.10	31,117	15,288	18,476	1.99	9,284
2001	180,493.59	178,467	87,682	107,251	1.99	53,895
2002	55,197.23	54,373	26,714	32,899	1.99	16,532
2003	20,739.05	20,346	9,996	12,402	1.99	6,232
2004	56,964.06	55,635	27,334	34,187	1.99	17,179
2006	194,847.20	188,314	92,520	117,915	1.99	59,254
2007	310,215.33	297,971	146,395	188,638	1.99	94,793
2008	47,361.31	45,180	22,197	28,953	1.99	14,549
2009	150,873.10	142,803	70,160	92,783	1.99	46,625
2010	188,868.54	177,186	87,052	116,926	1.99	58,757
2011	269,908.86	250,651	123,146	168,355	1.99	84,601
2012	324,939.00	298,189	146,502	204,432	1.99	102,730
2014	218,469.82	194,468	95,543	140,404	1.99	70,555
2015	477,755.27	416,769	204,761	311,215	1.99	156,389
2022	194,271.66	89,834	44,136	165,677	1.99	83,255
2023	322,960.24	70,038	34,410	314,387	1.99	157,983
	6,784,535.99	6,323,188	3,106,616	4,220,683		2,125,469

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2068						
NET SALVAGE PERCENT.. -20						
2008	2,628,824.56	806,534	396,255	2,758,335	38.72	71,238
2010	69,914.36	19,295	9,480	74,417	39.04	1,906
2013	406,643.18	91,817	45,110	442,862	39.48	11,217
2014	14,660.77	3,047	1,497	16,096	39.62	406
2016	670,894.15	114,320	56,166	748,907	39.88	18,779
2019	64,327.62	6,962	3,420	73,773	40.25	1,833
2021	1,509.27	95	47	1,764	40.48	44
2022	68,916.41	2,643	1,299	81,401	40.59	2,005
2023	114,567.72	1,471	723	136,759	40.70	3,360
	4,040,258.04	1,046,184	513,996	4,334,314		110,788
	41,278,989.22	35,342,936	18,871,078	25,937,215		10,067,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.6 24.39

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
1923	498.12	473	543			
1924	13,527.68	12,825	14,745			
1942	1,391.31	1,276	1,517			
1945	249.00	227	271			
1947	256.22	233	279			
1949	37.93	34	41			
1963	4,791.05	4,199	5,222			
1964	1,791.19	1,565	1,952			
1965	1,083.60	944	1,181			
1966	6,492.41	5,641	7,077			
1967	959.36	831	1,046			
1969	773.64	666	843			
1980	23,228.46	19,099	25,319			
1982	1,616.94	1,315	1,762			
1984	2,099.06	1,687	2,288			
1986	11,947.77	9,478	13,023			
1987	320.51	253	349			
1989	27,991.20	21,724	30,359	151	12.97	12
1990	54,738.97	42,131	58,877	788	13.01	61
1991	12,851.78	9,808	13,707	302	13.04	23
1992	68,022.52	51,450	71,901	2,244	13.07	172
1994	146,169.64	108,363	151,436	7,889	13.14	600
1995	70,291.91	51,536	72,021	4,597	13.18	349
1996	101,263.73	73,399	102,574	7,803	13.21	591
1999	121,919.22	84,980	118,758	14,134	13.30	1,063
2002	239,332.32	158,944	222,122	38,750	13.39	2,894
2003	1,719.85	1,121	1,567	308	13.42	23
2006	49,614.18	30,250	42,274	11,806	13.51	874
2007	31,283.29	18,579	25,964	8,135	13.54	601
2009	5,413.97	3,026	4,229	1,672	13.59	123
2010	287,761.05	155,142	216,809	96,851	13.62	7,111
2014	7,379.60	3,282	4,587	3,457	13.71	252
2016	279,895.99	107,348	150,017	155,069	13.76	11,270
2017	148,656.34	51,825	72,425	89,611	13.78	6,503
2018	44,516.73	13,792	19,274	29,249	13.80	2,119
2019	946.43	253	354	678	13.82	49
2020	81,604.90	17,964	25,104	63,845	13.83	4,616

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
2021	1,508,415.86	251,411	351,343	1,292,830	13.85	93,345
2022	414,570.65	44,131	61,672	390,210	13.86	28,154
2023	100,335.24	3,805	5,317	104,048	13.87	7,502
	3,875,759.62	1,365,010	1,900,150	2,324,428		168,307

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 70-S1
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -10

1925	55,060.90	52,579	60,567			
1942	1,577.18	1,459	1,735			
1958	61.09	55	67			
1979	4,136.45	3,449	4,550			
1982	15,826.24	12,990	17,409			
1985	22,437.14	18,084	24,681			
1986	29,580.86	23,682	32,539			
1987	4,776.86	3,798	5,255			
1989	57,332.35	44,905	62,771	294	12.97	23
1990	169,899.00	131,966	184,471	2,418	13.01	186
1991	7,132.43	5,493	7,678	167	13.04	13
1992	60,035.41	45,825	64,057	1,982	13.07	152
1994	153,516.38	114,854	160,551	8,317	13.14	633
1995	5,954.61	4,406	6,159	391	13.18	30
1996	6,016.62	4,401	6,152	466	13.21	35
1998	25,340.21	18,076	25,268	2,606	13.27	196
1999	119,150.25	83,812	117,158	13,907	13.30	1,046
2001	280,568.24	191,320	267,440	41,185	13.36	3,083
2002	242,252.75	162,360	226,958	39,520	13.39	2,951
2007	242,387.48	145,277	203,078	63,548	13.54	4,693
2009	8,220.08	4,636	6,481	2,562	13.59	189
2010	269,347.01	146,547	204,853	91,428	13.62	6,713
2012	36,200.10	18,099	25,300	14,520	13.67	1,062
2013	161,509.77	76,783	107,332	70,328	13.69	5,137
2017	42,137.93	14,825	20,723	25,628	13.78	1,860
2018	1,613,531.56	504,475	705,189	1,069,696	13.80	77,514
2019	2,599,531.94	701,203	980,189	1,879,296	13.82	135,984
2020	223,990.82	49,761	69,559	176,831	13.83	12,786

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 70-S1						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -10						
2021	308,273.16	51,852	72,482	266,618	13.85	19,250
2022	121,333.51	13,034	18,220	115,247	13.86	8,315
2023	201,706.72	7,719	10,790	211,087	13.87	15,219
	7,088,825.05	2,657,725	3,699,663	4,098,045		297,070
	10,964,584.67	4,022,735	5,599,813	6,422,473		465,377
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.8 4.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
1924	216,384.80	210,946	77,513	158,347	8.90	17,792
1929	27,278.92	26,332	9,676	20,058	9.57	2,096
1962	1,094.68	974	358	835	12.80	65
1963	410.59	364	134	314	12.86	24
1983	46,827.00	37,971	13,953	37,089	13.51	2,745
1985	51,113.55	40,903	15,030	40,684	13.55	3,003
1987	704,314.38	555,632	204,169	563,534	13.58	41,497
1989	12,629.86	9,805	3,603	10,164	13.62	746
1995	167,374.19	122,544	45,029	137,409	13.70	10,030
1996	58,044.05	41,998	15,432	47,836	13.71	3,489
1997	325,132.99	232,320	85,367	269,028	13.72	19,608
2001	26,615.79	17,914	6,583	22,429	13.77	1,629
2007	83,298.93	49,219	18,086	72,710	13.82	5,261
2008	94,625.99	54,326	19,962	83,180	13.82	6,019
2011	341,766.39	176,190	64,742	307,784	13.84	22,239
2012	80,817.38	39,829	14,635	73,456	13.85	5,304
2015	60,420.92	24,962	9,172	56,686	13.86	4,090
2016	24,018,267.08	9,168,467	3,368,983	22,810,928	13.86	1,645,810
2020	1,113,225.00	243,799	89,585	1,123,831	13.88	80,968
2022	2,083,844.91	220,052	80,859	2,190,532	13.89	157,706
2023	820,310.31	31,071	11,417	882,721	13.89	63,551
	30,333,797.71	11,305,618	4,154,286	28,909,554		2,093,672

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 85-R3
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -10

1925	109,088.30	107,121	39,362	80,635	9.03	8,930
1950	49.85	46	17	38	11.98	3
1955	326.54	299	110	249	12.37	20
1961	1,136.21	1,023	376	874	12.75	69
1983	64,932.48	53,136	19,525	51,901	13.51	3,842
1984	387,256.64	314,869	115,700	310,283	13.53	22,933
1985	14,320.69	11,565	4,250	11,503	13.55	849
1986	541,394.09	434,132	159,523	436,010	13.57	32,130
1987	61,228.44	48,746	17,912	49,439	13.58	3,641
1989	18,554.54	14,537	5,342	15,068	13.62	1,106

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 85-R3						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -10						
1991	140,673.58	108,299	39,795	114,946	13.65	8,421
1993	259,825.36	196,219	72,101	213,707	13.67	15,633
1996	403,423.65	294,576	108,243	335,523	13.71	24,473
2000	1,063,239.37	734,147	269,765	899,799	13.76	65,392
2002	246,384.88	164,441	60,424	210,599	13.78	15,283
2004	231,915.31	148,824	54,686	200,421	13.79	14,534
2005	134,891.60	84,650	31,105	117,276	13.80	8,498
2006	206,943.08	126,748	46,574	181,063	13.81	13,111
2007	31,990.06	19,075	7,009	28,180	13.82	2,039
2008	31,366.29	18,173	6,678	27,825	13.82	2,013
2013	10,663,855.66	5,041,775	1,852,617	9,877,624	13.85	713,186
2017	586,489.55	205,212	75,406	569,733	13.87	41,077
2019	2,838,885.73	761,988	279,995	2,842,779	13.88	204,811
2022	322,322.79	34,349	12,622	341,933	13.89	24,617
2023	535,834.43	20,482	7,526	581,892	13.89	41,893
	18,896,329.12	8,944,432	3,286,661	17,499,301		1,268,504
	49,230,126.83	20,250,050	7,440,947	46,408,855		3,362,176
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					13.8	6.83

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
1924	716,633.04	688,261	525,806	255,324	8.86	28,818
1949	185.14	169	129	73	11.41	6
1963	41,675.19	36,580	27,946	17,480	12.36	1,414
1970	1,000.81	857	655	436	12.71	34
1985	2,612.96	2,072	1,583	1,265	13.22	96
1986	94,182.07	74,166	56,660	45,998	13.25	3,472
1987	28,683.85	22,425	17,132	14,134	13.27	1,065
1990	4,031.53	3,076	2,350	2,044	13.34	153
1991	12,223.88	9,245	7,063	6,261	13.36	469
1994	95,826.48	70,346	53,742	50,709	13.42	3,779
1996	49,001.92	35,156	26,858	26,554	13.46	1,973
1999	312,400.44	215,302	164,483	176,034	13.51	13,030
2000	278,887.78	189,345	144,653	159,335	13.52	11,785
2001	62,232.08	41,561	31,751	36,082	13.54	2,665
2014	1,419,444.30	623,473	476,310	1,070,884	13.69	78,224
2017	191,559.74	65,991	50,415	158,385	13.72	11,544
2018	229,631.37	70,371	53,761	196,537	13.73	14,314
2019	1,783,481.56	472,605	361,053	1,582,942	13.73	115,291
2021	1,753,140.61	288,989	220,777	1,690,146	13.75	122,920
2022	589,570.19	62,027	47,386	595,245	13.76	43,259
2023	212,200.57	8,109	6,195	225,104	13.76	16,359
	7,878,605.51	2,980,126	2,276,705	6,310,975		470,670

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 75-R2
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -10

1925	114,184.70	110,437	84,370	41,233	8.99	4,587
1929	13,979.73	13,417	10,250	5,128	9.45	543
1946	244.05	226	173	96	11.16	9
1960	18,699.47	16,715	12,770	7,800	12.19	640
1971	56.45	49	37	25	12.75	2
1983	1,629,135.79	1,320,866	1,009,093	782,957	13.17	59,450
1985	1,271.95	1,018	778	621	13.22	47
1987	12,227.35	9,647	7,370	6,080	13.27	458
1991	10,730.90	8,190	6,257	5,547	13.36	415
1992	66,181.73	50,041	38,229	34,570	13.38	2,584

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -10						
1996	28,541.45	20,665	15,787	15,608	13.46	1,160
1997	44,647.80	31,917	24,383	24,729	13.48	1,834
1999	30,304.42	21,077	16,102	17,233	13.51	1,276
2000	503,966.83	345,296	263,793	290,570	13.52	21,492
2001	55,040.11	37,095	28,339	32,205	13.54	2,379
2013	66,177.18	31,076	23,741	49,054	13.68	3,586
2014	1,427,948.33	632,962	483,559	1,087,184	13.69	79,414
2017	207,116.87	72,005	55,009	172,819	13.72	12,596
2019	50,386.93	13,475	10,294	45,131	13.73	3,287
2021	1,838,352.82	305,816	233,632	1,788,556	13.75	130,077
2022	193,481.41	20,542	15,693	197,136	13.76	14,327
2023	182,446.21	7,036	5,375	195,316	13.76	14,194
	6,495,122.48	3,069,568	2,345,036	4,799,599		354,357
	14,373,727.99	6,049,694	4,621,741	11,110,574		825,027
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 5.74

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
1924	6,597.02	6,005	5,313	1,878	9.03	208
1955	319.58	277	245	103	10.71	10
1965	18,525.92	15,755	13,940	6,253	11.06	565
1985	2,176.32	1,727	1,528	844	11.75	72
1986	49,121.05	38,752	34,288	19,254	11.79	1,633
1989	56,469.84	43,675	38,644	22,908	11.94	1,919
1992	102,933.26	77,712	68,760	43,437	12.11	3,587
1994	18,409.25	13,644	12,072	7,994	12.22	654
1995	213,793.18	156,762	138,704	94,331	12.29	7,675
1999	920,654.44	642,239	568,256	435,257	12.55	34,682
2000	54,431.44	37,405	33,096	26,234	12.62	2,079
2001	93,122.99	62,962	55,709	45,795	12.69	3,609
2010	10,985.67	5,928	5,245	6,729	13.24	508
2018	58,572.34	18,193	16,097	47,747	13.60	3,511
2022	29,001.46	3,095	2,738	28,873	13.73	2,103
2023	48,212.48	1,807	1,599	50,953	13.76	3,703
	1,683,326.24	1,125,938	996,235	838,591		66,518

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -10

1925	22,579.32	20,712	18,326	6,511	9.09	716
1947	1,793.69	1,591	1,408	565	10.35	55
1949	2,784.98	2,461	2,178	886	10.45	85
1962	326.78	282	250	110	10.96	10
1981	1,260.06	1,029	910	476	11.58	41
1985	2,174.95	1,741	1,540	852	11.75	73
1986	45,209.51	35,993	31,847	17,884	11.79	1,517
1989	47,730.64	37,255	32,963	19,540	11.94	1,637
1992	0.03		0			
1996	107,356.47	78,568	69,517	48,575	12.35	3,933
1999	20,163.43	14,195	12,560	9,620	12.55	767
2000	54,418.95	37,739	33,392	26,469	12.62	2,097
2001	1,118.19	763	675	555	12.69	44
2018	16,934.37	5,308	4,697	13,931	13.60	1,024

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-L1.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -10						
2019	472,996.41	127,774	113,055	407,241	13.64	29,856
2022	16,012.32	1,724	1,525	16,088	13.73	1,172
2023	26,619.13	1,007	891	28,390	13.76	2,063
	839,479.23	368,142	325,734	597,693		45,090
	2,522,805.47	1,494,080	1,321,969	1,436,284		111,608
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 4.42

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORWAY GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -9						
1948	13.76	12	10	5	9.23	1
1950	138.87	125	106	45	9.47	5
1952	282.58	253	215	93	9.70	10
1982	1,889.49	1,516	1,288	771	11.96	64
1983	12,793.34	10,208	8,675	5,270	12.01	439
1985	2,530.81	1,996	1,696	1,062	12.11	88
1990	7,348.44	5,590	4,750	3,259	12.36	264
2011	69,185.57	35,748	30,378	45,034	13.27	3,394
2012	463,688.76	229,153	194,733	310,688	13.31	23,342
2013	52,234.74	24,550	20,862	36,073	13.35	2,702
2015	8,703.19	3,610	3,068	6,419	13.43	478
2017	31,225.32	10,900	9,263	24,773	13.50	1,835
2022	40,139.27	4,297	3,652	40,100	13.68	2,931
2023	22,235.98	836	710	23,527	13.72	1,715
	712,410.12	328,794	279,407	497,120		37,268

OAKDALE GENERATING STATION
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5
PROBABLE RETIREMENT YEAR.. 11-2037
NET SALVAGE PERCENT.. -10

1925	118.66	121	103	28	3.99	7
1948	71.59	65	55	24	9.23	3
1949	37.46	34	29	12	9.35	1
1950	57.82	52	44	19	9.47	2
1953	162.14	146	124	54	9.81	6
1954	84.85	76	65	29	9.91	3
1974	145.31	122	104	56	11.49	5
1986	1,674.13	1,323	1,124	717	12.17	59
1990	8,456.70	6,492	5,517	3,786	12.36	306
1995	40,767.50	29,852	25,368	19,476	12.60	1,546
2011	10,126.02	5,280	4,487	6,652	13.27	501

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAKDALE GENERATING STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 11-2037						
NET SALVAGE PERCENT.. -10						
2013	52,229.23	24,773	21,052	36,400	13.35	2,727
2022	4,145.56	448	381	4,179	13.68	305
2023	6,891.65	261	222	7,359	13.72	536
	124,968.62	69,045	58,674	78,791		6,007
	837,378.74	397,839	338,081	575,911		43,275
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.3 5.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	1,271,887.54	1,224,184	1,310,044			
1981	118,561.72	113,829	122,119			
1983	38,655.88	37,007	39,816			
1984	121,835.79	116,453	125,491			
1986	127,029.77	120,996	130,841			
1998	8,111.68	7,477	8,355			
2000	2,076.21	1,897	2,138			
2002	106,272.62	96,065	109,461			
2006	2,364.94	2,080	2,436			
2012	2,451.02	2,002	2,450	75	3.00	25
2019	367,124.18	226,883	277,637	100,501	3.00	33,500
2022	523,811.93	179,840	220,070	319,456	3.00	106,485
2023	66,171.25	9,737	11,915	56,241	3.00	18,747
	2,756,354.53	2,138,450	2,362,772	476,273		158,757

SUGAR CREEK
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5
PROBABLE RETIREMENT YEAR.. 6-2048
NET SALVAGE PERCENT.. -6

2008	11,487,281.05	4,924,427	5,440,997	6,735,521	22.65	297,374
2011	1,364.45	505	558	888	23.22	38
2013	3,493.03	1,141	1,261	2,442	23.52	104
2014	9,645.95	2,928	3,235	6,990	23.65	296
2015	116,003.88	32,360	35,755	87,210	23.77	3,669
2018	53,094.06	10,475	11,574	44,706	24.05	1,859
2022	208,458.88	12,851	14,199	206,767	24.29	8,512
2023	346,545.29	7,398	8,174	359,164	24.33	14,762
	12,225,886.59	4,992,085	5,515,752	7,443,688		326,614
	14,982,241.12	7,130,535	7,878,524	7,919,961		485,371

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 3.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	3,875,584.80	3,730,226	3,539,661	452,191	2.82	160,351
1981	1,091,906.37	1,048,321	994,766	129,898	2.84	45,739
1984	48,199.46	46,070	43,716	5,929	2.87	2,066
1985	28,372.09	27,073	25,690	3,533	2.88	1,227
1996	23,368.89	21,696	20,588	3,482	2.96	1,176
2015	66,681.47	50,765	48,172	20,510	3.00	6,837
2022	564,849.01	193,930	184,023	397,772	3.00	132,591
2023	258,245.23	38,000	36,059	229,934	3.00	76,645
	5,957,207.32	5,156,081	4,892,674	1,243,250		426,632
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	812,393.54	781,924	741,978	94,787	2.82	33,612
1986	1,401,924.44	1,335,337	1,267,119	176,863	2.89	61,198
	2,214,317.98	2,117,261	2,009,097	271,651		94,810
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1986	1,297,414.52	1,235,791	1,172,659	163,678	2.89	56,636
	1,297,414.52	1,235,791	1,172,659	163,678		56,636

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2008	3,061,476.62	1,312,410	1,245,363	1,999,802	22.65	88,291
2022	54,705.30	3,373	3,201	54,787	24.29	2,256
2023	90,942.95	1,941	1,842	94,558	24.33	3,886
	3,207,124.87	1,317,724	1,250,406	2,149,146		94,433
	12,676,064.69	9,826,857	9,324,836	3,827,725		672,511
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.7 5.31

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	343,928.98	327,852	354,247			
1980	704,002.53	670,289	725,123			
1986	308,723.72	291,167	317,985			
1989	258,570.61	242,385	266,328			
1999	274,655.30	249,593	282,895			
2000	65,462.94	59,224	67,427			
2022	3,786,736.75	1,288,438	3,042,525	857,814	2.98	287,857
2023	106,619.97	15,507	36,618	73,200	2.98	24,564
	5,848,700.80	3,144,455	5,093,148	931,014		312,421

R M SCHAHFER - UNIT 16A
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -3

1979	8,024,518.86	7,649,410	8,265,254			
1986	33,616.36	31,705	34,625			
1989	132,737.30	124,428	136,719			
2000	18,051.58	16,331	18,593			
2001	55,275.03	49,768	56,933			
2008	907,770.00	776,586	935,003			
2022	142,436.98	48,464	146,710			
2023	236,789.46	34,440	243,893			
	9,551,195.57	8,731,132	9,837,731			

R M SCHAHFER - UNIT 16B
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -3

1979	8,163,134.73	7,781,547	8,408,029			
1996	16,392.13	15,068	16,884			
1999	395,596.65	359,498	407,465			
2001	14,684.24	13,221	15,125			
2009	123,309.08	104,348	127,008			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
2017	13,309,470.83	9,307,148	13,708,755			
2022	393,520.03	133,895	405,326			
2023	654,193.83	95,150	673,820			
	23,070,301.52	17,809,875	23,762,411			
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2008	30,782,854.97	12,094,571	24,752,519	7,877,308	21.58	365,028
2009	28,287.75	10,658	21,812	8,173	21.67	377
2011	7,109,985.57	2,433,488	4,980,330	2,556,255	21.83	117,098
2013	2,416,765.70	734,204	1,502,608	1,059,164	21.98	48,188
2015	6,892,274.82	1,798,399	3,680,569	3,625,242	22.11	163,964
2018	25,537,718.83	4,745,368	9,711,780	17,358,202	22.30	778,395
2020	313,715.80	39,705	81,259	251,279	22.42	11,208
2021	193,625.61	18,228	37,305	167,938	22.47	7,474
2022	1,309,349.78	76,821	157,220	1,230,690	22.53	54,625
2023	2,176,683.48	44,092	90,238	2,217,047	22.58	98,186
	76,761,262.31	21,995,534	45,015,641	36,351,297		1,644,543
	115,231,460.20	51,680,996	83,708,931	37,282,311		1,956,964
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.1 1.70

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	2,348,399.27	2,259,933	2,418,851			
2008	2,434,994.78	2,099,810	2,508,045			
2022	1,694,746.56	581,857	1,745,589			
2023	147,643.96	21,725	77,582	74,491	3.00	24,830
	6,625,784.57	4,963,325	6,750,067	74,491		24,830
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	2,370,337.20	2,281,044	2,441,447			
2007	52,565.73	45,777	54,143			
2022	43,294.68	14,864	44,594			
2023	71,973.75	10,591	74,133			
	2,538,171.36	2,352,276	2,614,317			
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R3						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2008	36,133,678.29	15,118,447	21,121,779	17,179,920	23.17	741,473
2017	2,571,926.05	577,254	806,474	1,919,768	23.90	80,325
2022	691,627.65	42,617	59,540	673,586	24.14	27,903
2023	1,149,772.59	24,205	33,816	1,184,942	24.18	49,005
	40,547,004.58	15,762,523	22,021,609	20,958,216		898,706
	49,710,960.51	23,078,124	31,385,993	21,032,707		923,536
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.8 1.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 344.10 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2019	936,953.84	209,878	155,066	781,888	15.52	50,379
2022	49,583.82	3,719	2,748	46,836	18.50	2,532
2023	27,946.03	699	516	27,430	19.50	1,407
	1,014,483.69	214,296	158,330	856,154		54,318
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.8 5.35

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	24,474.39	23,430	25,209			
2019	16,133,240.78	9,961,536	11,392,719	5,224,519	3.00	1,741,506
2022	2,094,654.43	719,157	822,479	1,335,015	3.00	445,005
2023	505,140.74	74,329	85,008	435,287	3.00	145,096
	18,757,510.34	10,778,452	12,325,414	6,994,822		2,331,607
R M SCHAHFER - UNIT 16A						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	255,495.83	244,589	263,161			
1985	115,485.59	109,677	118,950			
1995	362,802.59	336,871	373,687			
2022	9,823.43	3,373	10,118			
2023	16,330.62	2,403	16,820			
	759,938.06	696,913	782,736			
R M SCHAHFER - UNIT 16B						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	298,320.31	285,586	307,270			
1985	72,465.33	68,820	74,639			
1995	31,119.00	28,895	32,053			
2017	862,876.69	608,447	720,664	168,099	2.99	56,220
2022	16,529.27	5,675	6,722	10,303	3.00	3,434
2023	27,478.52	4,043	4,789	23,514	3.00	7,838
	1,308,789.12	1,001,466	1,146,136	201,917		67,492

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S1						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2008	32,561,735.75	14,014,649	16,039,181	18,476,259	21.43	862,168
2011	28,309.38	10,618	12,152	17,856	21.95	813
2012	29,862.89	10,590	12,120	19,535	22.12	883
2017	413,087.73	95,811	109,652	328,221	22.92	14,320
2019	6,975.75	1,194	1,366	6,028	23.21	260
2022	590,388.86	37,399	42,802	583,011	23.60	24,704
2023	981,471.65	21,483	24,586	1,015,774	23.71	42,842
	34,611,832.01	14,191,744	16,241,859	20,446,683		945,990
	55,438,069.53	26,668,575	30,496,145	27,643,422		3,345,089
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.3 6.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2019	234,238.49	52,469	24,036	210,202	15.52	13,544
2022	12,395.96	930	426	11,970	18.50	647
2023	6,986.51	175	80	6,907	19.50	354
	253,620.96	53,574	24,542	229,079		14,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.7 5.73

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
R M SCHAHFER - UNITS 16A AND 16B						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1979	77,359.06	74,329	79,680			
2006	6,216.85	5,456	6,403			
2008	8,612.29	7,415	8,871			
2009	37,947.79	32,315	39,086			
2011	8,878.18	7,360	9,145			
2019	172,249.28	106,402	161,110	16,307	2.99	5,454
2022	208,095.36	71,606	108,423	105,915	2.99	35,423
2023	14,125.06	2,043	3,093	11,455	3.00	3,818
	533,483.87	306,926	415,811	133,677		44,695
SUGAR CREEK						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2048						
NET SALVAGE PERCENT.. -6						
2008	3,784,692.64	1,567,721	2,123,885	1,887,889	22.87	82,549
2009	135,734.86	53,901	73,023	70,856	22.97	3,085
2011	189,773.06	68,410	92,679	108,480	23.15	4,686
2012	9,024.33	3,074	4,165	5,401	23.23	233
2017	94,054.73	20,961	28,397	71,301	23.59	3,023
2018	964,459.98	187,740	254,343	767,985	23.65	32,473
2019	17,039.52	2,812	3,810	14,252	23.70	601
2020	200,137.51	26,556	35,977	176,169	23.76	7,415
2022	94,299.86	5,804	7,863	92,095	23.85	3,861
2023	156,765.56	3,338	4,522	161,649	23.90	6,764
	5,645,982.05	1,940,317	2,628,663	3,356,078		144,690
	6,179,465.92	2,247,243	3,044,474	3,489,755		189,385
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.4 3.06

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1913	0.99	1	1			
1914	4.93	5	5			
1915	0.99	1	1			
1916	10.41	10	10			
1917	32.79	32	33			
1922	465.93	449	466			
1923	1,015.58	975	1,016			
1924	2,169.03	2,075	2,169			
1925	179.58	171	180			
1926	401.47	381	401			
1927	98.56	93	99			
1928	164.59	155	165			
1929	333,633.66	313,439	333,634			
1930	58.15	54	58			
1931	1.97	2	2			
1932	104,674.47	97,222	104,674			
1934	1.97	2	2			
1936	2,415.66	2,208	2,416			
1937	57.79	53	58			
1939	4,450.51	4,014	4,451			
1940	7,581.40	6,805	7,581			
1941	1,496.02	1,336	1,496			
1942	936.00	832	936			
1943	10,208.26	9,023	10,197	11	8.71	1
1944	750.54	660	746	5	9.08	1
1945	3,234.84	2,826	3,194	41	9.47	4
1946	1,203.98	1,045	1,181	23	9.88	2
1947	3,375.11	2,912	3,291	84	10.30	8
1948	165.27	142	160	5	10.75	
1949	42.87	36	41	2	11.21	
1950	8,027.98	6,776	7,658	370	11.70	32
1951	12,205.10	10,218	11,548	657	12.21	54
1952	18,751.45	15,566	17,592	1,159	12.74	91
1953	69,890.79	57,506	64,990	4,901	13.29	369
1954	7,434.26	6,060	6,849	585	13.86	42
1955	71,041.78	57,345	64,808	6,234	14.46	431
1956	88,436.08	70,667	79,863	8,573	15.07	569
1957	260,282.35	205,797	232,578	27,704	15.70	1,765
1958	19,123.75	14,957	16,903	2,221	16.34	136
1959	5,191.66	4,015	4,537	655	17.00	39
1960	31,453.72	24,043	27,172	4,282	17.67	242

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1961	313,234.18	236,595	267,384	45,850	18.35	2,499
1962	846.87	632	714	133	19.03	7
1963	330,140.14	243,290	274,951	55,189	19.73	2,797
1964	8,119.27	5,907	6,676	1,443	20.44	71
1965	179,884.48	129,157	145,965	33,919	21.15	1,604
1966	348,165.52	246,595	278,686	69,480	21.88	3,176
1967	83.77	59	67	17	22.61	1
1968	18,209.71	12,538	14,170	4,040	23.36	173
1969	3.94	3	3	1	24.11	
1970	26,694.48	17,839	20,160	6,534	24.88	263
1971	1,321,526.91	869,565	982,726	338,801	25.65	13,209
1972	8,776.90	5,683	6,423	2,354	26.44	89
1973	18,190.36	11,586	13,094	5,096	27.23	187
1974	41,377.45	25,908	29,280	12,097	28.04	431
1975	19,456.99	11,972	13,530	5,927	28.85	205
1976	2,189,377.28	1,322,975	1,495,140	694,237	29.68	23,391
1977	1,292,362.03	766,629	866,394	425,968	30.51	13,962
1978	846,854.56	492,869	557,009	289,846	31.35	9,245
1979	174,087.61	99,322	112,247	61,841	32.21	1,920
1980	83,491.98	46,678	52,752	30,740	33.07	930
1981	500,406.87	273,958	309,610	190,797	33.94	5,622
1982	31,129.94	16,682	18,853	12,277	34.81	353
1983	840,237.58	440,284	497,580	342,658	35.70	9,598
1984	28,138.70	14,411	16,286	11,853	36.59	324
1985	682,177.87	341,178	385,577	296,601	37.49	7,911
1986	71,339.04	34,813	39,343	31,996	38.40	833
1987	27,342.98	13,008	14,701	12,642	39.32	322
1988	41,659.16	19,308	21,821	19,838	40.24	493
1989	16,077.71	7,254	8,198	7,880	41.16	191
1990	861,531.30	377,928	427,110	434,421	42.10	10,319
1991	8,420.50	3,588	4,055	4,366	43.04	101
1992	14,083.49	5,825	6,583	7,500	43.98	171
1993	15,308.55	6,138	6,937	8,372	44.93	186
1994	13,964.44	5,422	6,128	7,836	45.88	171
1995	7,849.26	2,947	3,331	4,518	46.84	96
1996	706.66	256	289	418	47.80	9
1997	50,282.88	17,585	19,873	30,410	48.77	624
1998	295.68	100	113	183	49.73	4
1999	45,230.74	14,649	16,555	28,676	50.71	565
2000	12,810.69	3,983	4,501	8,310	51.68	161
2002	4,394.58	1,252	1,415	2,980	53.64	56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 350.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
2005	1,887.96	463	523	1,365	56.59	24
2006	326.55	76	86	241	57.58	4
2008	38,229.68	7,870	8,894	29,336	59.56	493
2009	9,373.32	1,806	2,041	7,332	60.55	121
2011	149,429.51	24,846	28,079	121,351	62.53	1,941
2012	718,448.85	109,872	124,170	594,279	63.53	9,354
2013	97,585.31	13,636	15,411	82,174	64.52	1,274
2014	348,876.05	44,098	49,837	299,039	65.52	4,564
2015	3,181.74	360	407	2,775	66.52	42
2016	1,563,075.69	156,104	176,419	1,386,657	67.51	20,540
2017	109,578.44	9,482	10,716	98,862	68.51	1,443
2018	52,904,571.17	3,872,615	4,376,579	48,527,992	69.51	698,144
2019	695,366.65	41,632	47,050	648,317	70.51	9,195
2021	109,574.49	3,652	4,127	105,447	72.50	1,454
2022	6,875,110.54	137,502	155,396	6,719,715	73.50	91,425
2023	1,714,387.19	11,435	12,923	1,701,464	74.50	22,838
	76,903,948.43	11,501,729	12,972,050	63,931,898		978,912
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						65.3 1.27

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
1929	4,577.80	4,448	5,264			
1930	3.37	3	4			
1935	27,677.81	26,007	31,829			
1936	6,384.64	5,963	7,342			
1939	46,004.21	42,177	52,905			
1940	217.90	199	251			
1941	223.62	202	257			
1942	2,284.32	2,053	2,627			
1943	800.72	715	921			
1945	36.30	32	42			
1946	339.90	297	391			
1947	12,509.40	10,840	14,386			
1949	16,702.84	14,247	19,208			
1950	33,094.79	27,994	38,059			
1951	5,225.88	4,382	6,010			
1952	26,109.06	21,706	30,025			
1953	94,975.75	78,253	109,222			
1954	182,514.71	148,992	209,892			
1955	169,197.92	136,804	194,578			
1956	123,406.93	98,796	141,918			
1957	64,662.26	51,252	74,362			
1958	31,465.46	24,684	36,101	84	20.66	4
1959	133,842.94	103,883	151,930	1,989	21.13	94
1960	61,200.65	46,982	68,712	1,669	21.61	77
1961	72,588.55	55,107	80,594	2,883	22.09	131
1962	6,345,081.53	4,760,899	6,962,859	333,985	22.59	14,785
1963	176,757.69	131,063	191,681	11,590	23.09	502
1964	173,768.49	127,278	186,145	13,689	23.60	580
1965	43,646.51	31,568	46,168	4,025	24.12	167
1966	12,549.44	8,961	13,106	1,326	24.64	54
1967	25,532.17	17,988	26,308	3,054	25.18	121
1968	7,288,965.87	5,065,514	7,408,361	973,950	25.72	37,867
1969	18,876.08	12,934	18,916	2,791	26.27	106
1970	259,089.34	174,967	255,891	42,062	26.83	1,568
1971	580,967.29	386,583	565,381	102,731	27.39	3,751
1972	91,966.92	60,268	88,143	17,619	27.96	630
1973	8,833.96	5,698	8,333	1,826	28.54	64
1974	77,852.24	49,407	72,258	17,272	29.13	593
1975	447,135.70	279,096	408,180	106,026	29.72	3,567
1976	401,104.43	246,106	359,932	101,338	30.32	3,342
1977	770,672.19	464,540	679,394	206,879	30.93	6,689

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
1978	260,265.85	154,029	225,269	74,037	31.55	2,347
1979	83,458.30	48,476	70,897	25,080	32.17	780
1980	104,021.16	59,260	86,668	32,956	32.80	1,005
1981	2,222,869.67	1,241,569	1,815,806	740,494	33.43	22,151
1982	150,908.73	82,554	120,736	52,809	34.08	1,550
1983	713,423.50	382,201	558,972	261,465	34.72	7,531
1984	587,219.70	307,729	450,057	225,246	35.38	6,366
1985	1,076,527.03	551,581	806,692	431,314	36.04	11,968
1986	3,828,552.67	1,916,246	2,802,527	1,600,309	36.71	43,593
1987	228,098.06	111,462	163,014	99,299	37.38	2,656
1988	201,863.06	96,214	140,714	91,429	38.06	2,402
1989	109,029.69	50,655	74,083	51,301	38.74	1,324
1990	1,619,720.40	732,740	1,071,639	791,039	39.43	20,062
1991	33,272.09	14,640	21,411	16,852	40.13	420
1992	89,885.88	38,438	56,216	47,153	40.83	1,155
1993	419,807.35	174,322	254,948	227,830	41.53	5,486
1994	123,403.95	49,691	72,674	69,241	42.24	1,639
1995	96,244.79	37,530	54,888	55,794	42.96	1,299
1996	39,550.65	14,919	21,819	23,664	43.68	542
1997	39,595.52	14,431	21,105	24,430	44.40	550
1998	10,615.87	3,732	5,458	6,750	45.13	150
1999	50,359.14	17,053	24,940	32,973	45.86	719
2000	140,902.37	45,870	67,085	94,953	46.60	2,038
2001	384,498.09	120,134	175,697	266,476	47.34	5,629
2002	305,866.59	91,563	133,912	217,835	48.08	4,531
2003	136,151.18	38,951	56,966	99,608	48.83	2,040
2004	2,241,706.37	611,183	893,861	1,684,101	49.59	33,960
2005	276,493.98	71,715	104,884	213,084	50.34	4,233
2006	47,632.86	11,714	17,132	37,646	51.10	737
2007	189,726.29	44,073	64,457	153,728	51.87	2,964
2008	42,341.38	9,259	13,541	35,152	52.64	668
2009	138,413.10	28,383	41,510	117,665	53.41	2,203
2010	517,287.27	99,024	144,824	450,056	54.18	8,307
2011	678,343.75	120,494	176,224	603,871	54.96	10,987
2012	719,824.19	117,928	172,471	655,327	55.74	11,757
2013	313,595.55	46,994	68,729	291,906	56.53	5,164
2014	5,453,500.71	740,981	1,083,692	5,187,834	57.32	90,507
2015	550,865.14	67,150	98,208	535,287	58.11	9,212
2016	1,984,911.45	213,861	312,774	1,969,874	58.91	33,439
2017	5,331,185.09	498,930	729,690	5,401,173	59.71	90,457
2018	20,911,154.65	1,661,224	2,429,555	21,618,273	60.51	357,268

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
2019	670,635.51	43,667	63,863	707,368	61.32	11,536
2020	1,830,499.52	92,939	135,924	1,969,150	62.13	31,694
2021	1,288,658.94	46,741	68,359	1,413,599	62.95	22,456
2022	9,594,455.58	208,756	305,308	10,728,316	63.77	168,235
2023	4,375,822.05	31,753	46,439	4,985,756	64.59	77,191
	88,052,012.25	23,891,647	34,893,524	66,366,290		1,197,600
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.4 1.36

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S0						
NET SALVAGE PERCENT.. -15						
1924	8,164.84	9,343	9,390			
1925	11,664.63	13,261	13,414			
1931	568.58	618	654			
1935	36,858.82	38,785	42,388			
1936	176,472.81	184,151	202,944			
1937	165.51	171	190			
1938	7.21	7	8			
1939	38,760.97	39,440	44,575			
1940	1,091.18	1,101	1,255			
1941	432.16	432	497			
1942	275.35	273	317			
1943	38,495.68	37,807	44,270			
1944	2,259.58	2,199	2,599			
1945	885.48	854	1,018			
1946	24,016.47	22,946	27,619			
1947	77,772.80	73,608	89,439			
1948	99.83	94	115			
1949	44,124.79	40,960	50,744			
1950	21,583.28	19,842	24,821			
1951	32,964.31	30,001	37,909			
1952	63,519.12	57,225	73,047			
1953	379,305.62	338,231	436,201			
1954	657,656.31	580,388	756,305			
1955	793,292.76	692,791	906,533	5,754	12.03	478
1956	164,903.05	142,456	186,407	3,232	12.44	260
1957	361,897.93	309,224	404,627	11,556	12.85	899
1958	367,676.50	310,779	406,662	16,166	13.25	1,220
1959	489,487.74	409,011	535,200	27,711	13.67	2,027
1960	359,080.96	296,658	388,184	24,759	14.08	1,758
1961	613,670.10	501,203	655,836	49,885	14.49	3,443
1962	2,498,346.76	2,016,341	2,638,429	234,670	14.91	15,739
1963	764,095.75	609,298	797,281	81,429	15.33	5,312
1964	579,734.82	456,686	597,584	69,111	15.75	4,388
1965	524,406.56	407,915	533,766	69,302	16.18	4,283
1966	317,900.20	244,211	319,556	46,029	16.60	2,773
1967	578,823.80	438,928	574,348	91,299	17.03	5,361
1968	5,157,477.19	3,859,959	5,050,846	880,253	17.46	50,415
1969	311,711.30	230,136	301,138	57,330	17.90	3,203
1970	1,252,325.23	912,206	1,193,643	246,531	18.33	13,450
1971	3,968,329.14	2,850,411	3,729,829	833,750	18.77	44,419
1972	1,854,722.35	1,313,459	1,718,692	414,239	19.21	21,564

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -15						
1973	486,853.40	339,736	444,552	115,329	19.66	5,866
1974	1,713,703.83	1,178,514	1,542,113	428,646	20.10	21,326
1975	10,708,352.63	7,253,303	9,491,116	2,823,490	20.55	137,396
1976	4,710,770.22	3,141,000	4,110,072	1,307,314	21.01	62,223
1977	8,615,171.20	5,655,171	7,399,923	2,507,524	21.46	116,846
1978	4,565,466.89	2,948,561	3,858,261	1,392,026	21.92	63,505
1979	9,167,938.45	5,821,916	7,618,113	2,925,016	22.39	130,639
1980	5,542,982.85	3,461,316	4,529,213	1,845,217	22.85	80,753
1981	15,809,713.36	9,701,473	12,694,604	5,486,566	23.32	235,273
1982	14,219,238.16	8,568,513	11,212,099	5,140,025	23.80	215,967
1983	12,206,069.43	7,223,430	9,452,027	4,584,953	24.27	188,914
1984	6,090,169.24	3,535,465	4,626,238	2,377,457	24.76	96,020
1985	15,202,994.49	8,657,801	11,328,935	6,154,509	25.24	243,840
1986	9,055,773.73	5,055,023	6,614,616	3,799,524	25.73	147,669
1987	6,509,531.89	3,558,826	4,656,807	2,829,155	26.23	107,860
1988	1,312,732.30	702,889	919,747	589,895	26.72	22,077
1989	2,989,276.19	1,565,514	2,048,512	1,389,156	27.23	51,016
1990	8,483,524.97	4,343,395	5,683,434	4,072,620	27.74	146,814
1991	8,646,954.19	4,325,639	5,660,200	4,283,797	28.25	151,639
1992	5,754,078.59	2,809,659	3,676,504	2,940,686	28.77	102,214
1993	5,155,947.57	2,455,933	3,213,646	2,715,694	29.29	92,717
1994	7,947,579.73	3,688,790	4,826,868	4,312,849	29.82	144,629
1995	4,221,920.80	1,907,126	2,495,519	2,359,690	30.36	77,724
1996	4,296,479.12	1,887,443	2,469,763	2,471,188	30.90	79,974
1997	9,275,956.00	3,957,587	5,178,595	5,488,754	31.45	174,523
1998	6,695,900.83	2,772,103	3,627,361	4,072,925	32.00	127,279
1999	8,642,698.68	3,466,759	4,536,335	5,402,768	32.56	165,933
2000	2,263,150.80	878,125	1,149,047	1,453,576	33.13	43,875
2001	18,396,796.77	6,892,728	9,019,295	12,137,021	33.71	360,042
2002	7,566,312.42	2,733,936	3,577,419	5,123,840	34.29	149,427
2003	10,190,411.24	3,541,474	4,634,101	7,084,872	34.89	203,063
2004	16,818,740.10	5,612,918	7,344,634	11,996,917	35.49	338,037
2005	12,367,270.35	3,953,816	5,173,661	9,048,700	36.10	250,657
2006	11,651,134.16	3,558,722	4,656,671	8,742,133	36.72	238,076
2007	16,349,660.82	4,756,934	6,224,559	12,577,551	37.35	336,748
2008	28,787,954.34	7,952,097	10,405,505	22,700,642	37.99	597,543
2009	23,450,621.20	6,127,178	8,017,555	18,950,659	38.64	490,441
2010	20,345,848.85	5,007,113	6,551,924	16,845,802	39.30	428,646
2011	22,271,299.71	5,132,644	6,716,185	18,895,810	39.98	472,632
2012	9,063,629.68	1,944,964	2,545,031	7,878,143	40.67	193,709
2013	13,793,671.29	2,737,906	3,582,614	12,280,108	41.37	296,836

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S0						
NET SALVAGE PERCENT.. -15						
2014	32,746,809.53	5,957,627	7,795,694	29,863,137	42.09	709,507
2015	12,112,633.65	1,997,494	2,613,768	11,315,761	42.83	264,202
2016	25,815,874.64	3,811,972	4,988,054	24,700,202	43.58	566,778
2017	80,555,048.98	10,468,129	13,697,791	78,940,515	44.35	1,779,944
2018	132,228,006.81	14,750,034	19,300,764	132,761,444	45.15	2,940,453
2019	75,178,158.32	6,985,554	9,140,760	77,314,122	45.96	1,682,205
2020	39,346,304.26	2,895,888	3,789,337	41,458,913	46.80	885,874
2021	45,277,562.31	2,426,425	3,175,034	48,894,163	47.67	1,025,680
2022	125,319,569.84	4,121,761	5,393,420	138,724,085	48.57	2,856,168
2023	64,560,837.44	727,601	952,083	73,292,880	49.51	1,480,365
	1,067,060,113.72	242,449,334	317,158,359	909,960,772		21,962,536
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.4 2.06

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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.. -30						
1929	6,206.28	7,763	8,068			
1930	2,727.79	3,400	3,546			
1932	4,004.78	4,955	5,206			
1936	923,366.36	1,124,585	1,200,376			
1939	32,099.89	38,612	41,730			
1940	5,681.71	6,805	7,386			
1942	1,273.67	1,512	1,656			
1943	925.93	1,094	1,204			
1947	415.98	482	541			
1952	250,371.08	280,986	325,482			
1953	986,936.67	1,099,367	1,283,018			
1954	19,294.96	21,328	25,083			
1955	358,094.01	392,570	465,522			
1956	334,261.27	363,275	434,540			
1957	808,158.60	870,354	1,050,606			
1958	339,967.48	362,595	438,051	3,907	12.57	311
1959	10,970.68	11,583	13,993	269	13.15	20
1960	45,549.72	47,575	57,475	1,740	13.76	126
1961	719,152.26	742,842	897,426	37,472	14.38	2,606
1962	666,261.03	680,292	821,860	44,279	15.02	2,948
1963	515,312.90	519,941	628,140	41,767	15.67	2,665
1964	600,846.33	598,877	723,503	57,597	16.33	3,527
1965	874,881.69	860,971	1,040,138	97,208	17.01	5,715
1966	180,160.96	174,987	211,402	22,807	17.70	1,289
1967	1,308,464.63	1,254,133	1,515,116	185,888	18.39	10,108
1968	1,637,471.98	1,547,873	1,869,983	258,731	19.10	13,546
1969	574,049.19	535,071	646,419	99,845	19.81	5,040
1970	2,276,193.84	2,090,777	2,525,865	433,187	20.54	21,090
1971	5,448,085.22	4,929,428	5,955,236	1,127,275	21.28	52,973
1972	63,345.73	56,433	68,177	14,172	22.03	643
1973	99,555.56	87,304	105,472	23,950	22.78	1,051
1974	1,288,485.17	1,111,500	1,342,802	332,229	23.55	14,107
1975	5,490,420.71	4,656,750	5,625,814	1,511,733	24.33	62,135
1976	2,625,428.10	2,188,247	2,643,618	769,439	25.12	30,631
1977	6,108,504.51	4,999,451	6,039,830	1,901,226	25.93	73,321
1978	4,419,037.44	3,550,255	4,289,059	1,455,690	26.74	54,439
1979	10,763,864.16	8,483,830	10,249,304	3,743,719	27.56	135,839
1980	275,146.16	212,622	256,868	100,822	28.39	3,551
1981	5,093,059.83	3,856,256	4,658,738	1,962,240	29.23	67,131
1982	3,567,437.93	2,644,121	3,194,359	1,443,310	30.09	47,966
1983	11,274,917.08	8,176,773	9,878,349	4,779,043	30.95	154,412

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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.. -30						
1984	846,475.25	600,201	725,102	375,316	31.82	11,795
1985	4,254,533.88	2,947,192	3,560,499	1,970,395	32.70	60,257
1986	136,636.95	92,391	111,617	66,011	33.59	1,965
1987	155,264.45	102,422	123,736	78,108	34.48	2,265
1988	235,791.11	151,557	183,096	123,432	35.39	3,488
1990	8,253,794.60	5,024,720	6,070,358	4,659,575	37.22	125,190
1991	73,370.90	43,412	52,446	42,936	38.14	1,126
1997	636,659.71	309,660	374,100	453,558	43.81	10,353
2013	561.10	109	132	597	59.52	10
2017	3,681,709.09	443,731	536,071	4,250,151	63.51	66,921
2018	31,580,992.57	3,219,966	3,890,037	37,165,253	64.51	576,116
2019	177,142.41	14,770	17,844	212,441	65.51	3,243
2020	15,106,941.64	981,951	1,186,294	18,452,730	66.50	277,485
2021	5,394,624.04	250,435	302,550	6,710,461	67.50	99,414
2022	18,812,752.43	524,104	633,169	23,823,409	68.50	347,787
2023	8,966,856.26	83,230	100,550	11,556,363	69.50	166,279
	168,314,495.66	73,387,426	88,418,562	130,390,282		2,520,884
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.7 1.50

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R1						
NET SALVAGE PERCENT.. -35						
1926	57.77	69	78			
1928	973.37	1,140	1,314			
1929	6,081.28	7,081	8,210			
1930	4,935.41	5,711	6,663			
1931	1,190.93	1,369	1,608			
1932	42.90	49	58			
1934	116.27	131	157			
1935	128.74	144	174			
1936	15,901.39	17,671	21,467			
1937	627.12	692	847			
1938	343.92	377	464			
1939	236.04	257	319			
1940	370.97	400	501			
1941	185.68	199	251			
1942	48.09	51	65			
1943	769.88	811	1,039			
1945	2,064.59	2,139	2,787			
1946	621.33	638	839			
1947	18,216.15	18,550	24,592			
1948	39,947.84	40,312	53,930			
1949	36,422.49	36,427	49,170			
1950	60,616.76	60,051	81,833			
1951	19,230.65	18,874	25,961			
1952	152,473.20	148,169	205,839			
1953	80,676.72	77,637	108,914			
1954	225,916.19	215,220	304,987			
1955	236,691.32	223,140	319,533			
1956	204,813.43	191,060	276,498			
1957	343,115.04	316,601	463,205			
1958	230,347.91	210,163	309,466	1,504	19.45	77
1959	206,469.40	186,286	274,307	4,427	19.90	222
1960	221,754.97	197,733	291,163	8,206	20.37	403
1961	193,018.80	170,070	250,429	10,146	20.84	487
1962	112,454.71	97,894	144,149	7,665	21.31	360
1963	309,781.78	266,326	392,166	26,039	21.79	1,195
1964	41,963.18	35,614	52,442	4,208	22.28	189
1965	163,409.75	136,884	201,562	19,041	22.77	836
1966	103,456.53	85,500	125,899	13,767	23.27	592
1967	184,508.73	150,406	221,473	27,614	23.77	1,162
1968	280,932.00	225,784	332,468	46,790	24.28	1,927
1969	191,458.89	151,678	223,346	35,124	24.79	1,417

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R1						
NET SALVAGE PERCENT.. -35						
1970	193,368.85	150,886	222,180	38,868	25.32	1,535
1971	1,369,711.48	1,052,754	1,550,185	298,925	25.84	11,568
1972	267,172.28	202,163	297,686	62,997	26.37	2,389
1973	290,840.04	216,538	318,853	73,781	26.91	2,742
1974	2,228,827.60	1,631,826	2,402,871	606,046	27.46	22,070
1975	1,874,334.51	1,349,108	1,986,567	543,785	28.01	19,414
1976	1,044,703.67	739,023	1,088,214	322,136	28.56	11,279
1977	1,760,470.02	1,223,182	1,801,141	575,494	29.12	19,763
1978	940,985.49	641,733	944,955	325,375	29.69	10,959
1979	1,431,682.93	958,017	1,410,684	522,088	30.26	17,253
1980	1,969,630.51	1,292,275	1,902,880	756,121	30.84	24,518
1981	1,078,238.56	693,356	1,020,970	434,652	31.42	13,834
1982	2,199,813.90	1,385,388	2,039,990	929,759	32.01	29,046
1983	1,611,425.98	993,082	1,462,317	713,108	32.61	21,868
1984	2,251,618.86	1,357,220	1,998,512	1,041,173	33.21	31,351
1985	1,465,817.30	863,769	1,271,903	706,950	33.81	20,909
1986	3,329,986.22	1,915,839	2,821,081	1,674,400	34.43	48,632
1987	645,949.45	362,765	534,173	337,859	35.04	9,642
1988	1,215,444.85	665,644	980,164	660,687	35.66	18,527
1989	672,040.70	358,520	527,922	379,333	36.29	10,453
1990	645,641.90	335,285	493,709	377,908	36.92	10,236
1991	5,606,848.89	2,832,185	4,170,404	3,398,842	37.55	90,515
1992	1,774,157.55	870,623	1,281,996	1,113,117	38.19	29,147
1993	2,082,800.20	991,631	1,460,181	1,351,599	38.84	34,799
1994	1,003,339.41	463,012	681,787	672,721	39.49	17,035
1995	1,647,674.18	736,263	1,084,150	1,140,210	40.14	28,406
1996	956,895.74	413,599	609,026	682,783	40.79	16,739
1997	1,796,126.28	749,666	1,103,886	1,320,884	41.45	31,867
1998	2,172,341.54	873,933	1,286,870	1,645,791	42.12	39,074
1999	2,324,032.53	900,446	1,325,910	1,811,534	42.78	42,345
2000	9,026,222.59	3,361,099	4,949,232	7,236,168	43.45	166,540
2001	12,620,726.25	4,509,442	6,640,172	10,397,808	44.12	235,671
2002	1,178,650.40	403,093	593,556	997,622	44.80	22,268
2003	1,018,101.26	332,614	489,776	884,661	45.48	19,452
2004	1,669,903.09	520,015	765,724	1,488,645	46.16	32,250
2005	1,006,511.11	298,023	438,840	919,950	46.84	19,640
2006	1,630,124.04	457,739	674,023	1,526,644	47.52	32,126
2007	7,255,751.87	1,924,770	2,834,232	6,961,033	48.21	144,390
2008	11,131,797.47	2,780,166	4,093,806	10,934,121	48.90	223,602
2009	3,559,853.84	832,990	1,226,581	3,579,222	49.60	72,162
2010	6,849,126.57	1,496,332	2,203,355	7,042,966	50.29	140,047

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R1						
NET SALVAGE PERCENT.. -35						
2011	4,969,931.76	1,007,552	1,483,625	5,225,783	50.99	102,486
2012	4,983,174.25	931,729	1,371,975	5,355,310	51.69	103,604
2013	8,470,499.28	1,448,493	2,132,912	9,302,262	52.40	177,524
2014	11,479,530.09	1,782,197	2,624,292	12,873,074	53.10	242,431
2015	14,600,470.79	2,033,546	2,994,405	16,716,231	53.81	310,653
2016	13,759,385.47	1,693,498	2,493,683	16,081,487	54.53	294,911
2017	10,266,020.42	1,097,227	1,615,671	12,243,457	55.25	221,601
2018	231,944,718.96	21,032,631	30,970,637	282,154,734	55.97	5,041,178
2019	16,421,474.01	1,223,063	1,800,965	20,368,025	56.69	359,288
2020	27,804,650.81	1,614,060	2,376,710	35,159,569	57.42	612,323
2021	21,098,914.76	878,147	1,293,075	27,190,460	58.15	467,592
2022	55,598,094.86	1,388,562	2,044,664	73,012,764	58.89	1,239,816
2023	21,672,899.41	180,524	265,822	28,992,592	59.63	486,208
	551,560,826.90	83,746,551	123,239,073	621,368,043		11,464,545
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.2 2.08

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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.. -40						
1912	10,511.33	14,173	14,716			
1917	678.13	894	949			
1920	12,886.82	16,748	18,042			
1922	3,881.70	4,997	5,434			
1923	54,593.68	69,941	76,431			
1924	108,080.55	137,788	151,313			
1925	21,346.08	27,080	29,885			
1926	25,749.43	32,500	36,049			
1927	623.02	782	872			
1928	25,617.64	32,014	35,865			
1929	282,388.35	351,124	395,344			
1930	136,421.73	168,776	190,990			
1931	50,786.74	62,504	71,101			
1932	6,664.66	8,159	9,331			
1933	945.18	1,151	1,323			
1935	5,702.26	6,870	7,983			
1936	734,975.60	880,640	1,028,966			
1937	1,200.73	1,431	1,681			
1938	923.59	1,094	1,293			
1939	36,095.46	42,510	50,534			
1940	47,009.23	55,040	65,813			
1941	27,777.79	32,326	38,889			
1942	31,103.81	35,968	43,545			
1943	13,953.17	16,030	19,534			
1944	25,409.52	29,000	35,573			
1945	72.97	83	102			
1946	5,498.27	6,190	7,698			
1947	54,536.27	60,963	76,351			
1948	11,841.98	13,141	16,494	85	13.48	6
1949	41,615.73	45,830	57,524	738	13.87	53
1950	207,679.84	226,967	284,880	5,872	14.26	412
1951	120,670.44	130,811	164,189	4,750	14.67	324
1952	711,838.22	765,368	960,661	35,913	15.08	2,381
1953	507,249.65	540,807	678,801	31,349	15.50	2,023
1954	400,176.89	422,942	530,861	29,387	15.93	1,845
1955	455,012.68	476,585	598,192	38,826	16.37	2,372
1956	500,096.54	518,961	651,380	48,755	16.82	2,899
1957	1,135,952.65	1,167,543	1,465,456	124,878	17.28	7,227
1958	279,044.95	284,043	356,520	34,143	17.74	1,925
1959	246,753.18	248,620	312,059	33,395	18.22	1,833
1960	377,700.28	376,571	472,658	56,122	18.71	3,000

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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.. -40						
1961	440,677.20	434,714	545,637	71,311	19.20	3,714
1962	301,120.23	293,799	368,766	52,802	19.70	2,680
1963	899,574.88	867,831	1,089,269	170,136	20.21	8,418
1964	424,824.72	404,980	508,316	86,439	20.74	4,168
1965	464,876.97	437,857	549,582	101,246	21.27	4,760
1966	137,360.90	127,779	160,383	31,922	21.81	1,464
1967	1,200,569.55	1,102,855	1,384,262	296,535	22.35	13,268
1968	1,960,525.54	1,777,326	2,230,833	513,903	22.91	22,431
1969	592,209.39	529,600	664,734	164,359	23.48	7,000
1970	952,420.65	840,035	1,054,381	279,008	24.05	11,601
1971	2,798,028.04	2,432,292	3,052,922	864,317	24.64	35,078
1972	594,846.56	509,540	639,556	193,229	25.23	7,659
1973	712,449.66	601,071	754,442	242,988	25.83	9,407
1974	3,500,439.73	2,907,192	3,648,999	1,251,617	26.44	47,338
1975	2,267,571.14	1,852,982	2,325,794	848,806	27.06	31,368
1976	3,295,091.60	2,647,936	3,323,590	1,289,538	27.69	46,571
1977	8,415,336.67	6,648,402	8,344,826	3,436,645	28.32	121,350
1978	5,032,144.49	3,906,172	4,902,881	2,142,121	28.96	73,968
1979	8,484,100.24	6,466,955	8,117,080	3,760,660	29.61	127,006
1980	2,532,348.33	1,894,283	2,377,633	1,167,655	30.27	38,575
1981	3,661,872.91	2,686,350	3,371,806	1,754,816	30.94	56,717
1982	3,760,276.47	2,704,263	3,394,290	1,870,097	31.61	59,162
1983	5,525,920.71	3,893,133	4,886,515	2,849,774	32.29	88,256
1984	2,739,920.43	1,889,635	2,371,799	1,464,090	32.98	44,393
1985	2,661,568.84	1,796,027	2,254,306	1,471,890	33.67	43,715
1986	2,088,771.77	1,377,570	1,729,074	1,195,206	34.38	34,765
1987	881,478.36	567,857	712,753	521,317	35.09	14,857
1988	1,365,663.19	858,896	1,078,054	833,874	35.80	23,293
1989	487,580.33	298,984	375,274	307,338	36.53	8,413
1990	3,514,062.94	2,099,575	2,635,308	2,284,380	37.26	61,309
1991	2,600,112.28	1,512,631	1,898,598	1,741,559	37.99	45,843
1992	2,220,490.47	1,255,909	1,576,370	1,532,317	38.74	39,554
1993	938,873.62	515,858	647,486	666,937	39.49	16,889
1994	607,633.19	324,043	406,727	443,959	40.24	11,033
1995	346,906.83	179,251	224,989	260,681	41.01	6,357
1996	528,898.55	264,625	332,147	408,311	41.77	9,775
1997	669,025.48	323,495	406,039	530,597	42.55	12,470
1998	799,341.30	373,078	468,274	650,804	43.33	15,020
1999	1,057,473.03	475,569	596,916	883,546	44.12	20,026
2000	3,812,647.54	1,649,778	2,070,740	3,266,967	44.91	72,745
2001	7,539,670.51	3,132,567	3,931,881	6,623,658	45.71	144,906

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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.. -40							
2002	322,600.44	128,474	161,256	290,385	46.51	6,243	
2003	1,238,702.50	471,698	592,058	1,142,126	47.32	24,136	
2004	1,172,414.22	425,741	534,374	1,107,006	48.14	22,996	
2005	1,393,328.22	481,364	604,190	1,346,470	48.96	27,501	
2006	624,877.50	204,841	257,109	617,720	49.78	12,409	
2007	907,080.49	281,133	352,868	917,045	50.61	18,120	
2008	6,337,058.21	1,849,432	2,321,338	6,550,543	51.45	127,319	
2009	1,608,634.71	440,373	552,740	1,699,349	52.29	32,499	
2010	2,755,436.68	704,477	884,233	2,973,378	53.13	55,964	
2011	1,359,070.20	322,279	404,513	1,498,185	53.99	27,749	
2012	3,082,382.91	674,530	846,645	3,468,691	54.84	63,251	
2013	3,745,979.70	750,365	941,830	4,302,542	55.70	77,245	
2014	6,462,370.47	1,173,347	1,472,741	7,574,578	56.57	133,897	
2015	4,943,301.81	804,938	1,010,328	5,910,295	57.44	102,895	
2016	5,768,130.96	831,118	1,043,188	7,032,195	58.31	120,600	
2017	7,884,131.75	986,557	1,238,289	9,799,495	59.19	165,560	
2018	77,983,067.48	8,281,022	10,394,028	98,782,266	60.07	1,644,453	
2019	10,512,741.56	914,714	1,148,115	13,569,723	60.96	222,600	
2020	29,319,549.05	1,989,155	2,496,713	38,550,656	61.85	623,293	
2021	16,472,289.30	798,379	1,002,095	22,059,110	62.75	351,540	
2022	37,228,045.54	1,090,335	1,368,547	50,750,717	63.64	797,466	
2023	17,308,040.66	167,680	210,466	24,020,791	64.55	372,127	
	337,965,006.34	95,949,612	120,216,178	352,934,831		6,503,485	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.3	1.92

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S4						
NET SALVAGE PERCENT.. -5						
1932	11,400.06	11,405	11,970			
1948	6,455.61	6,159	6,778			
1953	17,933.86	16,727	18,831			
1968	10,906.91	9,065	11,452			
1978	2,025.96	1,455	2,065	62	20.53	3
1979	4,090.09	2,883	4,092	203	21.37	9
1980	578,349.04	399,672	567,258	40,008	22.22	1,801
1981	7,552.48	5,113	7,257	673	23.09	29
1982	31,324.99	20,762	29,467	3,424	23.97	143
1985	2,606.17	1,611	2,287	449	26.74	17
2004	28,590.74	9,006	12,782	17,238	45.50	379
2013	14,175.36	2,404	3,412	11,472	54.50	210
2015	4,387.77	602	854	3,753	56.50	66
2022	114,199.03	2,767	3,928	115,981	63.50	1,826
2023	65,344.05	528	749	67,862	64.50	1,052
	899,342.12	490,159	683,182	261,127		5,535
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.2 0.62						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -5						
1975	113.43	79	119			
1978	2,437.25	1,623	2,438	121	18.29	7
1979	113.44	74	111	8	18.81	
1982	232,859.24	144,550	217,140	27,362	20.44	1,339
1985	18,388.29	10,751	16,150	3,158	22.16	143
1986	30,335.29	17,359	26,076	5,776	22.75	254
1987	10,311.47	5,771	8,669	2,158	23.35	92
1988	1,582.45	865	1,299	363	23.96	15
1990	2,504.60	1,304	1,959	671	25.21	27
1993	2,343.48	1,125	1,690	771	27.14	28
1995	71,813.22	32,469	48,774	26,630	28.47	935
1998	4,200.37	1,718	2,581	1,829	30.52	60
2005	80,801.80	24,553	36,883	47,959	35.53	1,350
2007	445,664.34	121,479	182,483	285,465	37.02	7,711
2009	1,281.63	309	464	882	38.52	23
2011	686,341.65	143,411	215,429	505,230	40.05	12,615
2012	8,212.72	1,583	2,378	6,245	40.82	153
2013	729,585.23	128,852	193,558	572,506	41.59	13,765
2014	382,723.27	61,324	92,119	309,740	42.37	7,310
2015	178,255.14	25,642	38,519	148,649	43.15	3,445
2016	105,273.14	13,397	20,125	90,412	43.94	2,058
2019	88,053.96	6,786	10,194	82,263	46.33	1,776
2022	489,161.43	12,635	18,980	494,640	48.77	10,142
2023	279,895.42	2,410	3,620	290,270	49.59	5,853
	3,852,252.26	760,069	1,141,758	2,903,107		69,101

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0 1.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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.. 0						
1949	1,061.21	934	1,061			
1955	5,159.42	4,351	5,159			
1962	16,437.27	12,910	16,437			
1964	1,097.46	841	1,097			
1976	35,626.37	22,841	31,993	3,633	25.12	145
1985	14,424.64	7,686	10,766	3,659	32.70	112
2022	11,709.68	251	352	11,358	68.50	166
2023	6,700.21	48	67	6,633	69.50	95
	92,216.26	49,862	66,932	25,284		518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.8 0.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1905	0.98	1	1			
1913	3.91	4	4			
1914	6.83	7	7			
1915	2.93	3	3			
1916	1.95	2	2			
1917	3.91	4	4			
1918	5.86	6	6			
1919	3.91	4	4			
1920	3.91	4	4			
1921	3.91	4	4			
1922	88.31	85	88			
1923	2.93	3	3			
1924	493.03	472	493			
1925	16.60	16	17			
1926	119.29	113	119			
1927	48.81	46	49			
1928	354.39	334	354			
1929	290.93	273	291			
1930	2,736.28	2,561	2,736			
1931	117.15	109	117			
1932	288.98	268	289			
1933	11.72	11	12			
1934	22.45	21	22			
1935	200.63	184	201			
1936	2,843.25	2,598	2,843			
1937	3,929.00	3,575	3,929			
1938	128.74	117	129			
1939	937.61	846	938			
1940	845.44	759	845			
1941	2,984.07	2,665	2,966	18	8.01	2
1942	542.16	482	536	6	8.35	1
1943	380.32	336	374	6	8.71	1
1944	186.46	164	183	3	9.08	
1945	800.53	699	778	23	9.47	2
1946	602.04	523	582	20	9.88	2
1947	948.39	818	910	38	10.30	4
1948	269.23	231	257	12	10.75	1
1949	223.62	190	211	13	11.21	1
1950	1,929.89	1,629	1,813	117	11.70	10
1951	607.92	509	567	41	12.21	3
1952	953.07	791	880	73	12.74	6

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1953	379.40	312	347	32	13.29	2
1954	423.99	346	385	39	13.86	3
1955	1,115.76	901	1,003	113	14.46	8
1956	1,592.09	1,272	1,416	176	15.07	12
1957	1,690.45	1,337	1,488	202	15.70	13
1958	1,274.48	997	1,110	164	16.34	10
1959	1,033.81	799	889	145	17.00	9
1960	964.11	737	820	144	17.67	8
1961	242.57	183	204	39	18.35	2
1962	200.20	149	166	34	19.03	2
1963	199.88	147	164	36	19.73	2
1964	1,469.91	1,069	1,190	280	20.44	14
1965	883.39	634	706	177	21.15	8
1966	250.84	178	198	53	21.88	2
1967	10,024.69	7,003	7,795	2,230	22.61	99
1968	871.92	600	668	204	23.36	9
1969	744.32	505	562	182	24.11	8
1970	746.28	499	555	191	24.88	8
1971	5,173.55	3,404	3,789	1,385	25.65	54
1972	1,578.86	1,022	1,138	441	26.44	17
1973	1,690.88	1,077	1,199	492	27.23	18
1974	1,309.30	820	913	396	28.04	14
1975	2,329.43	1,433	1,595	734	28.85	25
1976	1,347.60	814	906	442	29.68	15
1977	7,708.68	4,573	5,090	2,619	30.51	86
1978	1,252.48	729	811	441	31.35	14
1979	7,827.89	4,466	4,971	2,857	32.21	89
1980	5,633.09	3,149	3,505	2,128	33.07	64
1981	1,897.17	1,039	1,156	741	33.94	22
1982	35,608.94	19,082	21,239	14,370	34.81	413
1983	1,450.28	760	846	604	35.70	17
1984	10,112.00	5,179	5,764	4,348	36.59	119
1985	9,282.62	4,643	5,168	4,115	37.49	110
1986	9,451.95	4,613	5,134	4,318	38.40	112
1987	2,730.19	1,299	1,446	1,284	39.32	33
1988	436.40	202	225	211	40.24	5
1989	1,213.00	547	609	604	41.16	15
1990	3,412.97	1,497	1,666	1,747	42.10	41
1991	8,591.14	3,661	4,075	4,516	43.04	105
1992	5,169.50	2,138	2,380	2,790	43.98	63
1993	651.10	261	291	360	44.93	8

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 360.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1994	11,888.71	4,616	5,138	6,751	45.88	147
1995	17,842.67	6,699	7,456	10,387	46.84	222
1996	3,221.76	1,168	1,300	1,922	47.80	40
1997	73,264.41	25,623	28,519	44,745	48.77	917
1998	588.30	198	220	368	49.73	7
1999	158,575.64	51,358	57,163	101,413	50.71	2,000
2001	4,838.03	1,441	1,604	3,234	52.66	61
2002	27,036.04	7,700	8,570	18,466	53.64	344
2003	55,696.33	15,134	16,845	38,851	54.62	711
2006	6,610.73	1,535	1,708	4,903	57.58	85
2007	260,357.48	57,037	63,484	196,873	58.57	3,361
2012	6,703.45	1,025	1,141	5,562	63.53	88
2014	6,454.20	816	908	5,546	65.52	85
2015	104,370.22	11,801	13,135	91,235	66.52	1,372
2017	41,043.80	3,552	3,953	37,091	68.51	541
2019	183,739.07	11,000	12,243	171,496	70.51	2,432
2021	2,218.11	74	82	2,136	72.50	29
2022	134,752.18	2,695	3,000	131,752	73.50	1,793
2023	102,865.64	686	764	102,102	74.50	1,370
	1,375,975.22	309,701	344,386	1,031,589		17,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.6 1.26

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
1905	20,808.72	22,461	23,930			
1928	54,268.34	53,009	62,409			
1929	73,624.59	71,538	84,668			
1930	894.77	865	1,029			
1931	981.80	944	1,129			
1932	2,864.08	2,738	3,294			
1934	197.37	187	227			
1935	892.63	839	1,027			
1936	6,158.37	5,752	7,082			
1937	213.40	198	245			
1938	203.33	188	234			
1939	527.21	483	606			
1940	624.39	569	718			
1941	1,687.03	1,527	1,940			
1942	1,323.81	1,190	1,522			
1943	1,243.22	1,110	1,430			
1944	18,325.18	16,240	21,074			
1945	131.75	116	152			
1946	20,438.00	17,848	23,504			
1947	1,619.42	1,403	1,862			
1948	956.80	823	1,100			
1949	6,889.80	5,877	7,923			
1950	16,623.43	14,061	19,117			
1951	34,453.43	28,893	39,621			
1952	48,746.92	40,526	56,059			
1953	109,178.08	89,955	125,555			
1954	49,237.05	40,194	56,623			
1955	225,222.76	182,102	259,006			
1956	32,262.00	25,828	37,101			
1957	52,341.30	41,486	60,055	137	20.20	7
1958	193,605.80	151,878	219,858	2,789	20.66	135
1959	68,378.98	53,073	76,828	1,808	21.13	86
1960	74,715.70	57,357	83,030	2,893	21.61	134
1961	31,015.61	23,546	34,085	1,583	22.09	72
1962	132,890.59	99,712	144,343	8,481	22.59	375
1963	54,300.03	40,263	58,285	4,160	23.09	180
1964	44,303.34	32,450	46,975	3,974	23.60	168
1965	30,699.48	22,204	32,142	3,162	24.12	131
1966	98,315.81	70,203	101,626	11,437	24.64	464
1967	15,120.90	10,653	15,421	1,968	25.18	78
1968	32,742.89	22,755	32,940	4,714	25.72	183

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
1969	60,152.25	41,218	59,667	9,508	26.27	362
1970	68,011.81	45,929	66,487	11,727	26.83	437
1971	192,751.53	128,259	185,668	35,996	27.39	1,314
1972	90,897.30	59,568	86,231	18,301	27.96	655
1973	141,806.03	91,473	132,416	30,661	28.54	1,074
1974	243,505.03	154,535	223,705	56,326	29.13	1,934
1975	442,943.92	276,479	400,231	109,155	29.72	3,673
1976	115,239.38	70,708	102,357	30,168	30.32	995
1977	93,058.36	56,093	81,200	25,817	30.93	835
1978	119,422.62	70,676	102,310	35,026	31.55	1,110
1979	130,816.96	75,984	109,994	40,446	32.17	1,257
1980	318,412.64	181,396	262,589	103,586	32.80	3,158
1981	231,284.81	129,183	187,005	78,973	33.43	2,362
1982	1,056,886.60	578,163	836,948	378,472	34.08	11,105
1983	1,177,881.20	631,023	913,468	441,095	34.72	12,704
1984	785,716.19	411,749	596,047	307,527	35.38	8,692
1985	622,005.83	318,698	461,347	253,960	36.04	7,047
1986	398,660.72	199,535	288,847	169,613	36.71	4,620
1987	681,901.19	333,216	482,363	301,823	37.38	8,074
1988	371,011.00	176,835	255,986	170,677	38.06	4,484
1990	268,023.39	121,250	175,521	132,706	39.43	3,366
1991	115,610.05	50,870	73,639	59,313	40.13	1,478
1992	73,725.36	31,527	45,638	39,146	40.83	959
1993	117,421.41	48,758	70,582	64,453	41.53	1,552
1994	220,683.92	88,863	128,638	125,149	42.24	2,963
1995	534,124.53	208,278	301,503	312,740	42.96	7,280
1996	14,083.28	5,312	7,690	8,506	43.68	195
1997	33,595.46	12,244	17,724	20,911	44.40	471
1998	12,066.87	4,242	6,141	7,736	45.13	171
1999	36,351.41	12,310	17,820	23,984	45.86	523
2000	118,235.94	38,491	55,720	80,251	46.60	1,722
2001	5,122.61	1,601	2,318	3,573	47.34	75
2002	135,834.62	40,663	58,864	97,346	48.08	2,025
2003	12,022.35	3,439	4,978	8,848	48.83	181
2005	1,490.41	387	560	1,154	50.34	23
2006	321,578.37	79,085	114,483	255,332	51.10	4,997
2007	224,010.92	52,038	75,330	182,283	51.87	3,514
2008	301,495.29	65,929	95,439	251,281	52.64	4,774
2010	87,379.35	16,727	24,214	76,272	54.18	1,408
2011	29,134.85	5,175	7,491	26,014	54.96	473
2012	63,894.17	10,468	15,153	58,325	55.74	1,046

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R1.5						
NET SALVAGE PERCENT.. -15						
2013	96,720.63	14,494	20,982	90,247	56.53	1,596
2014	2,396.43	326	472	2,284	57.32	40
2015	776,823.31	94,695	137,081	756,266	58.11	13,014
2016	214,360.56	23,096	33,434	213,081	58.91	3,617
2017	44,300.50	4,146	6,002	44,944	59.71	753
2018	331,927.80	26,369	38,172	343,545	60.51	5,677
2019	167,533.27	10,909	15,792	176,871	61.32	2,884
2020	411,495.48	20,893	30,244	442,976	62.13	7,130
2021	248,735.67	9,022	13,060	272,986	62.95	4,337
2022	1,648,488.96	35,868	51,923	1,843,839	63.77	28,914
2023	1,258,405.42	9,132	13,219	1,433,947	64.59	22,201
	16,828,466.07	6,430,371	9,240,468	10,112,268		207,264
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.8 1.23

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -15						
1928	543.08	604	625			
1929	19,352.26	21,365	22,255			
1931	8,744.36	9,519	10,056			
1932	39.94	43	46			
1933	1,374.34	1,477	1,580			
1935	1,579.92	1,681	1,817			
1936	103,825.78	109,895	119,400			
1937	2,794.77	2,943	3,214			
1938	889.34	932	1,023			
1939	32,838.38	34,245	37,764			
1940	1,152.15	1,195	1,325			
1941	11,934.47	12,316	13,725			
1942	11,511.84	11,817	13,239			
1943	50,704.62	51,756	58,310			
1944	15,666.85	15,898	18,017			
1945	13,108.30	13,223	15,075			
1946	1,145.75	1,149	1,318			
1947	26,755.13	26,658	30,768			
1948	11,992.43	11,872	13,791			
1949	63,612.10	62,561	72,932	222	7.24	31
1950	53,096.65	51,878	60,478	583	7.52	78
1951	90,113.44	87,443	101,939	1,691	7.81	217
1952	136,732.62	131,738	153,578	3,665	8.11	452
1953	637,500.31	609,814	710,909	22,216	8.41	2,642
1954	94,637.89	89,875	104,775	4,059	8.71	466
1955	1,035,644.39	976,136	1,137,961	53,030	9.02	5,879
1956	93,182.10	87,163	101,613	5,546	9.33	594
1957	412,199.19	382,541	445,959	28,070	9.65	2,909
1958	185,326.12	170,628	198,915	14,210	9.97	1,425
1959	527,030.90	481,232	561,011	45,075	10.30	4,376
1960	298,834.49	270,529	315,378	28,282	10.64	2,658
1961	222,975.56	200,060	233,226	23,196	10.99	2,111
1962	605,677.29	538,556	627,838	68,691	11.34	6,057
1963	446,800.87	393,587	458,836	54,985	11.70	4,700
1964	437,825.82	381,955	445,276	58,224	12.07	4,824
1965	458,613.74	396,082	461,745	65,661	12.45	5,274
1966	600,935.97	513,608	598,754	92,322	12.84	7,190
1967	267,580.27	226,234	263,739	43,978	13.24	3,322
1968	2,199,703.75	1,839,062	2,143,943	385,716	13.65	28,258
1969	836,187.35	691,017	805,574	156,041	14.07	11,090
1970	1,221,810.48	997,889	1,163,320	241,762	14.49	16,685

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -15						
1971	1,767,113.18	1,425,371	1,661,670	370,510	14.93	24,816
1972	1,631,989.62	1,299,488	1,514,918	361,870	15.38	23,529
1973	2,102,033.42	1,651,526	1,925,317	492,021	15.84	31,062
1974	3,775,478.22	2,925,505	3,410,498	931,302	16.31	57,100
1975	8,619,560.08	6,583,879	7,675,360	2,237,134	16.79	133,242
1976	4,205,777.60	3,165,100	3,689,813	1,146,831	17.28	66,368
1977	4,022,700.79	2,981,063	3,475,266	1,150,840	17.78	64,727
1978	3,830,775.38	2,793,899	3,257,074	1,148,318	18.29	62,784
1979	3,275,130.28	2,349,480	2,738,979	1,027,421	18.81	54,621
1980	2,902,384.19	2,046,036	2,385,230	952,512	19.35	49,225
1981	4,266,497.74	2,954,678	3,444,507	1,461,965	19.89	73,503
1982	5,986,465.08	4,070,078	4,744,819	2,139,616	20.44	104,678
1983	11,308,621.54	7,542,851	8,793,311	4,211,604	21.00	200,553
1984	12,047,218.21	7,874,785	9,180,273	4,674,028	21.58	216,591
1985	6,864,969.09	4,395,777	5,124,512	2,770,202	22.16	125,009
1986	3,805,673.18	2,385,206	2,780,627	1,595,897	22.75	70,149
1987	5,985,588.92	3,668,867	4,277,095	2,606,332	23.35	111,620
1988	2,296,610.26	1,375,486	1,603,515	1,037,587	23.96	43,305
1989	397,361.50	232,321	270,835	186,131	24.58	7,572
1990	2,009,069.46	1,145,511	1,335,415	975,015	25.21	38,676
1991	3,967,589.87	2,204,710	2,570,209	1,992,519	25.84	77,110
1992	3,236,436.56	1,750,038	2,040,161	1,681,741	26.49	63,486
1993	4,001,646.06	2,103,985	2,452,785	2,149,108	27.14	79,186
1994	5,215,095.83	2,662,828	3,104,274	2,893,086	27.80	104,068
1995	2,392,324.80	1,184,655	1,381,048	1,370,126	28.47	48,125
1996	4,151,281.42	1,991,702	2,321,888	2,452,086	29.14	84,148
1997	2,898,988.75	1,344,870	1,567,824	1,766,013	29.83	59,203
1998	1,585,908.30	710,550	828,346	995,449	30.52	32,616
1999	5,011,341.37	2,164,599	2,523,448	3,239,595	31.22	103,767
2000	1,345,046.38	559,324	652,049	894,754	31.92	28,031
2001	2,798,073.04	1,117,858	1,303,177	1,914,607	32.63	58,676
2002	6,734,478.79	2,578,969	3,006,513	4,738,138	33.35	142,073
2003	2,880,503.43	1,055,388	1,230,351	2,082,228	34.07	61,116
2004	3,229,345.29	1,128,979	1,316,142	2,397,605	34.80	68,897
2005	7,747,115.09	2,578,317	3,005,752	5,903,430	35.53	166,153
2006	5,498,578.08	1,736,396	2,024,257	4,299,108	36.27	118,531
2007	4,991,429.43	1,490,141	1,737,178	4,002,966	37.02	108,130
2008	5,159,035.01	1,451,185	1,691,764	4,241,126	37.77	112,288
2009	3,360,830.65	887,394	1,034,507	2,830,448	38.52	73,480
2010	4,491,197.46	1,107,350	1,290,927	3,873,950	39.28	98,624
2011	6,594,585.45	1,509,171	1,759,363	5,824,410	40.05	145,428

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -15						
2012	3,231,069.04	682,208	795,305	2,920,424	40.82	71,544
2013	7,489,003.07	1,448,598	1,688,748	6,923,606	41.59	166,473
2014	15,225,060.08	2,671,846	3,114,787	14,394,032	42.37	339,722
2015	14,842,035.07	2,338,363	2,726,019	14,342,321	43.15	332,383
2016	18,213,878.54	2,538,650	2,959,509	17,986,451	43.94	409,341
2017	26,952,197.07	3,266,876	3,808,461	27,186,566	44.73	607,793
2018	33,683,781.20	3,463,030	4,037,134	34,699,214	45.53	762,118
2019	50,015,742.01	4,221,829	4,921,727	52,596,376	46.33	1,135,255
2020	40,475,231.73	2,662,461	3,103,846	43,442,670	47.14	921,567
2021	57,523,754.44	2,712,245	3,161,883	62,990,435	47.95	1,313,669
2022	54,130,827.32	1,531,361	1,785,231	60,465,220	48.77	1,239,804
2023	41,321,797.09	389,665	454,264	47,065,803	49.59	949,099
	552,738,200.47	134,020,624	156,218,958	479,429,973		11,752,272
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.8 2.13

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S0						
NET SALVAGE PERCENT.. -55						
1928	3,282.16	4,919	5,087			
1929	2,371.11	3,527	3,675			
1931	1,802.05	2,639	2,793			
1932	237.41	345	368			
1935	1,343.03	1,905	2,082			
1936	728.00	1,024	1,128			
1937	5,138.21	7,166	7,964			
1938	6,730.42	9,310	10,432			
1939	247.72	340	384			
1940	1,098.72	1,494	1,703			
1941	983.18	1,325	1,524			
1942	371.21	496	575			
1943	4,185.18	5,540	6,487			
1944	208.80	274	324			
1945	2,390.39	3,107	3,705			
1946	2,189.06	2,819	3,393			
1947	1,713.75	2,186	2,656			
1948	15,232.68	19,247	23,611			
1949	3,230.87	4,042	5,008			
1950	46,757.85	57,936	72,475			
1951	27,429.06	33,646	42,515			
1952	11,153.82	13,544	17,288			
1953	7,889.18	9,482	12,228			
1954	33,549.31	39,906	52,001			
1955	34,511.83	40,623	53,493			
1956	7,156.47	8,333	11,093			
1957	33,860.78	38,996	52,484			
1958	194,598.17	221,696	301,627			
1959	23,767.61	26,768	36,840			
1960	97,949.59	109,069	151,822			
1961	136,361.13	150,108	211,360			
1962	70,273.62	76,443	108,924			
1963	51,477.61	55,327	79,790			
1964	89,884.77	95,435	139,321			
1965	62,262.84	65,278	96,507			
1966	174,803.83	180,992	270,946			
1967	199,383.14	203,784	309,044			
1968	339,252.79	342,218	525,842			
1969	283,900.92	282,510	440,046			
1970	88,239.37	86,631	136,771			
1971	115,256.58	111,583	177,296	1,352	18.77	72

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S0						
NET SALVAGE PERCENT.. -55						
1972	503,382.16	480,473	763,431	16,811	19.21	875
1973	260,825.14	245,316	389,786	14,493	19.66	737
1974	321,226.57	297,745	473,092	24,809	20.10	1,234
1975	519,799.90	474,551	754,022	51,668	20.55	2,514
1976	613,149.04	551,031	875,542	74,839	21.01	3,562
1977	399,313.85	353,289	561,346	57,590	21.46	2,684
1978	304,857.23	265,372	421,654	50,875	21.92	2,321
1979	458,308.67	392,271	623,286	87,092	22.39	3,890
1980	403,672.01	339,751	539,836	85,856	22.85	3,757
1981	1,285,966.66	1,063,597	1,689,966	303,282	23.32	13,005
1982	412,180.82	334,773	531,926	106,954	23.80	4,494
1983	1,032,027.79	823,176	1,307,957	291,686	24.27	12,018
1984	952,549.26	745,313	1,184,240	292,211	24.76	11,802
1985	785,683.03	603,059	958,210	259,599	25.24	10,285
1986	1,624,706.92	1,222,381	1,942,260	576,036	25.73	22,388
1987	148,855.20	109,687	174,283	56,443	26.23	2,152
1988	320,756.65	231,484	367,809	129,364	26.72	4,841
1989	451,112.17	318,427	505,954	193,270	27.23	7,098
1990	313,922.81	216,626	344,200	142,380	27.74	5,133
1991	577,513.14	389,388	618,705	276,440	28.25	9,785
1992	241,463.14	158,914	252,501	121,767	28.77	4,232
1993	231,435.13	148,584	236,087	122,637	29.29	4,187
1994	357,919.65	223,907	355,769	199,006	29.82	6,674
1995	1,792,938.61	1,091,613	1,734,481	1,044,574	30.36	34,406
1996	246,765.69	146,110	232,156	150,331	30.90	4,865
1997	282,594.27	162,506	258,208	179,813	31.45	5,717
1998	406,268.79	226,698	360,204	269,513	32.00	8,422
1999	178,336.70	96,416	153,197	123,225	32.56	3,785
2000	470,812.85	246,221	391,224	338,536	33.13	10,218
2001	538,478.38	271,926	432,068	402,573	33.71	11,942
2002	130,872.04	63,736	101,271	101,581	34.29	2,962
2003	732,915.71	343,305	545,483	590,536	34.89	16,926
2005	621,878.87	267,968	425,779	538,133	36.10	14,907
2006	1,981,524.48	815,754	1,296,164	1,775,199	36.72	48,344
2007	856,250.84	335,779	533,525	793,664	37.35	21,249
2008	4,629,975.71	1,723,786	2,738,951	4,437,511	37.99	116,807
2009	395,561.17	139,301	221,338	391,782	38.64	10,139
2010	1,575,886.03	522,721	830,560	1,612,063	39.30	41,019
2011	1,299,992.37	403,804	641,610	1,373,378	39.98	34,352
2012	2,158,933.62	624,428	992,163	2,354,184	40.67	57,885
2013	2,256,543.14	603,693	959,217	2,538,425	41.37	61,359

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.10 CUSTOMER TRANSFORMER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S0						
NET SALVAGE PERCENT.. -55						
2014	1,416,450.91	347,328	551,875	1,643,624	42.09	39,050
2015	650,771.77	144,647	229,832	778,864	42.83	18,185
2016	311,616.43	62,018	98,541	384,464	43.58	8,822
2017	1,169,359.61	204,813	325,431	1,487,076	44.35	33,530
2018	1,142,302.35	171,745	272,888	1,497,681	45.15	33,171
2019	1,591,542.43	199,325	316,711	2,150,180	45.96	46,784
2020	2,948,885.03	292,529	464,804	4,105,968	46.80	87,734
2021	2,554,608.47	184,519	293,185	3,666,458	47.67	76,913
2022	5,569,021.82	246,875	392,264	8,239,720	48.57	169,646
2023	4,251,218.78	64,576	102,606	6,486,783	49.51	131,020
	56,866,138.03	22,315,268	35,150,210	52,992,304		1,289,899
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.1 2.27

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -55						
1907	8.92	14	14			
1912	28.87	45	45			
1913	6.20	10	10			
1914	165.41	256	256			
1915	116.28	180	180			
1916	153.57	238	238			
1917	217.67	337	337			
1918	68.50	106	106			
1919	14.20	22	22			
1920	90.14	140	140			
1921	23.58	37	37			
1922	44.07	68	68			
1923	3,077.01	4,769	4,769			
1924	368.85	572	572			
1925	2,085.66	3,233	3,233			
1926	2,169.97	3,363	3,363			
1927	767.63	1,190	1,190			
1928	784.39	1,216	1,216			
1929	542.26	841	841			
1930	1,379.33	2,122	2,138			
1931	441.75	675	685			
1933	92.08	139	143			
1934	355.98	532	552			
1935	402.69	598	624			
1936	355.21	523	551			
1941	58.47	83	91			
1942	369.65	522	573			
1944	705.39	983	1,093			
1946	368.65	506	571			
1948	242.51	328	376			
1953	2,902.55	3,769	4,499			
1955	47,725.92	60,865	73,975			
1956	58,263.43	73,630	90,308			
1957	164,965.19	206,515	255,696			
1958	392,722.81	486,848	608,720			
1959	246,958.76	303,132	382,786			
1960	236,126.55	286,879	365,996			
1961	264,535.56	318,077	410,030			
1962	368,122.41	437,899	570,590			
1963	328,346.10	386,359	504,039	4,897	11.32	433
1964	380,028.48	442,160	576,836	12,208	11.72	1,042

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -55						
1965	501,010.81	576,143	751,628	24,939	12.13	2,056
1966	402,614.26	457,549	596,912	27,140	12.54	2,164
1967	621,065.49	697,210	909,570	53,082	12.96	4,096
1968	752,583.96	834,424	1,088,578	77,927	13.38	5,824
1969	783,922.11	858,053	1,119,404	95,675	13.81	6,928
1970	1,064,192.11	1,149,387	1,499,474	150,024	14.25	10,528
1971	1,482,767.89	1,579,960	2,061,194	237,096	14.69	16,140
1972	1,704,990.26	1,790,876	2,336,352	306,383	15.15	20,223
1973	2,040,625.89	2,113,149	2,756,785	406,185	15.60	26,038
1974	3,073,795.08	3,135,392	4,090,388	673,994	16.07	41,941
1975	3,540,566.31	3,556,639	4,639,941	847,937	16.54	51,266
1976	2,947,552.02	2,914,240	3,801,877	766,829	17.02	45,055
1977	3,396,449.88	3,304,314	4,310,762	953,735	17.50	54,499
1978	2,825,566.68	2,702,318	3,525,406	854,222	18.00	47,457
1979	3,278,226.47	3,081,169	4,019,650	1,061,601	18.50	57,384
1980	4,087,016.01	3,772,608	4,921,691	1,413,184	19.01	74,339
1981	3,143,630.92	2,848,928	3,716,671	1,155,957	19.52	59,219
1982	3,227,447.06	2,869,559	3,743,586	1,258,957	20.04	62,822
1983	2,942,575.86	2,564,829	3,346,040	1,214,953	20.57	59,064
1984	3,917,030.73	3,344,429	4,363,095	1,708,303	21.11	80,924
1985	3,813,985.62	3,187,281	4,158,082	1,753,596	21.66	80,960
1986	2,690,546.23	2,199,649	2,869,631	1,300,716	22.21	58,564
1987	2,867,535.94	2,291,366	2,989,284	1,455,397	22.77	63,917
1988	2,718,886.67	2,121,466	2,767,635	1,446,639	23.34	61,981
1989	2,651,231.90	2,018,871	2,633,791	1,475,618	23.91	61,716
1990	3,036,969.86	2,254,516	2,941,210	1,766,093	24.49	72,115
1991	3,543,466.82	2,561,533	3,341,740	2,150,634	25.08	85,751
1992	4,274,651.15	3,005,554	3,921,004	2,704,705	25.68	105,323
1993	3,442,087.70	2,352,039	3,068,437	2,266,799	26.28	86,256
1994	3,817,378.94	2,531,680	3,302,794	2,614,143	26.89	97,216
1995	5,882,783.22	3,781,182	4,932,877	4,185,437	27.51	152,142
1996	5,554,901.91	3,456,868	4,509,781	4,100,317	28.13	145,763
1997	5,849,003.03	3,518,406	4,590,063	4,475,892	28.76	155,629
1998	6,804,381.94	3,951,672	5,155,296	5,391,496	29.39	183,447
1999	6,118,141.74	3,423,975	4,466,870	5,016,250	30.03	167,041
2000	9,987,914.86	5,375,561	7,012,881	8,468,387	30.68	276,023
2001	7,477,615.15	3,864,207	5,041,190	6,549,113	31.33	209,036
2002	9,448,105.10	4,679,963	6,105,414	8,539,149	31.98	267,015
2003	9,744,710.66	4,614,817	6,020,425	9,083,877	32.64	278,305
2004	5,066,669.13	2,287,520	2,984,266	4,869,071	33.31	146,174
2005	8,181,164.95	3,515,500	4,586,272	8,094,534	33.97	238,285

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 364.20 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -55						
2006	8,350,832.82	3,401,240	4,437,210	8,506,581	34.65	245,500
2007	20,615,804.06	7,941,012	10,359,733	21,594,763	35.32	611,403
2008	17,268,004.64	6,264,176	8,172,156	18,593,251	36.00	516,479
2009	7,593,819.63	2,584,431	3,371,612	8,398,808	36.68	228,975
2010	11,589,218.95	3,680,498	4,801,526	13,161,763	37.37	352,201
2011	10,642,089.05	3,137,559	4,093,215	12,402,023	38.06	325,855
2012	12,284,759.14	3,342,333	4,360,361	14,681,016	38.75	378,865
2013	13,608,307.03	3,388,360	4,420,407	16,672,469	39.45	422,623
2014	15,651,072.26	3,535,530	4,612,403	19,646,759	40.15	489,334
2015	18,020,522.28	3,654,877	4,768,101	23,163,709	40.85	567,043
2016	20,692,054.61	3,712,093	4,842,744	27,229,941	41.56	655,196
2017	26,463,423.70	4,128,082	5,385,438	35,632,869	42.27	842,982
2018	24,889,376.10	3,299,622	4,304,641	34,273,892	42.98	797,438
2019	51,157,357.18	5,567,225	7,262,924	72,030,980	43.70	1,648,306
2020	41,172,573.88	3,489,540	4,552,405	59,265,085	44.43	1,333,898
2021	47,859,717.10	2,904,247	3,788,840	70,393,722	45.16	1,558,763
2022	60,260,874.82	2,206,211	2,878,192	90,526,164	45.89	1,972,677
2023	46,001,285.50	561,147	732,064	70,569,929	46.63	1,513,402
	615,333,057.72	180,972,766	236,009,428	717,756,811		18,183,041
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.5 2.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -60						
1908	36.44	57	58			
1909	531.42	822	850			
1910	619.59	952	991			
1913	449.03	678	718			
1914	2.18	3	3			
1917	0.04					
1918	129.01	190	206			
1921	153.57	224	246			
1922	475.51	690	761			
1923	84.87	123	136			
1926	25,971.10	37,038	41,554			
1927	656.71	932	1,051			
1928	15,913.51	22,478	25,462			
1929	19,404.38	27,275	31,047			
1930	61,145.64	85,523	97,833			
1931	49,972.18	69,535	79,955			
1932	15,343.36	21,235	24,549			
1933	1,782.01	2,453	2,851			
1935	4,129.08	5,622	6,607			
1936	5,680.50	7,691	9,089			
1937	10,770.80	14,499	17,233			
1938	962.96	1,289	1,541			
1940	7,835.14	10,359	12,536			
1941	44,313.90	58,223	70,902			
1942	51,803.97	67,635	82,886			
1943	59,207.60	76,812	94,732			
1944	118,626.40	152,886	189,802			
1945	39,234.58	50,220	62,775			
1946	57,905.61	73,610	92,649			
1947	85,731.82	108,205	137,171			
1948	77,278.02	96,835	123,645			
1949	304,664.51	378,920	487,463			
1950	375,793.77	463,778	601,270			
1951	428,631.26	524,871	685,810			
1952	558,704.57	678,643	893,927			
1953	283,689.18	341,712	453,903			
1954	436,252.25	521,060	698,004			
1955	728,566.92	862,425	1,165,707			
1956	812,743.01	953,406	1,300,389			
1957	672,264.26	781,257	1,075,623			
1958	920,471.41	1,059,396	1,472,754			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -60						
1959	968,664.15	1,104,014	1,549,863			
1960	713,129.63	804,410	1,141,007			
1961	680,078.67	759,153	1,088,126			
1962	978,084.94	1,080,072	1,564,936			
1963	704,119.45	768,898	1,126,591			
1964	632,858.94	683,154	1,012,574			
1965	705,275.16	752,297	1,128,440			
1966	680,179.62	716,637	1,088,287			
1967	775,274.31	806,496	1,240,439			
1968	729,299.27	748,938	1,166,879			
1969	808,736.59	819,515	1,293,979			
1970	823,666.79	823,232	1,317,867			
1971	1,161,104.06	1,143,771	1,857,766			
1972	1,044,871.06	1,014,495	1,656,881	14,913	23.59	632
1973	1,208,775.28	1,155,918	1,887,854	46,186	24.14	1,913
1974	2,141,045.49	2,015,426	3,291,609	134,064	24.70	5,428
1975	2,511,299.12	2,326,468	3,799,605	218,474	25.26	8,649
1976	4,021,619.82	3,664,500	5,984,889	449,703	25.83	17,410
1977	4,031,310.33	3,610,958	5,897,444	552,653	26.41	20,926
1978	2,970,283.40	2,613,849	4,268,958	483,495	27.00	17,907
1979	3,915,193.02	3,382,727	5,524,695	739,614	27.60	26,798
1980	6,185,800.35	5,245,559	8,567,087	1,330,194	28.20	47,170
1981	3,710,009.34	3,085,719	5,039,620	896,395	28.81	31,114
1982	4,833,387.25	3,940,177	6,435,127	1,298,293	29.43	44,115
1983	4,714,075.90	3,763,718	6,146,933	1,395,588	30.06	46,427
1984	4,579,830.80	3,579,596	5,846,223	1,481,506	30.69	48,273
1985	4,360,309.21	3,333,578	5,444,425	1,532,070	31.33	48,901
1986	4,263,988.75	3,186,052	5,203,484	1,618,898	31.98	50,622
1987	3,316,004.32	2,420,259	3,952,785	1,352,822	32.63	41,459
1988	2,887,536.98	2,056,712	3,359,038	1,261,021	33.29	37,880
1989	2,215,960.11	1,538,763	2,513,119	1,032,417	33.96	30,401
1990	2,160,539.57	1,461,666	2,387,204	1,069,659	34.63	30,888
1991	3,807,663.18	2,506,965	4,094,394	1,997,867	35.31	56,581
1992	2,595,714.02	1,661,257	2,713,177	1,439,965	36.00	39,999
1993	3,074,182.64	1,910,912	3,120,916	1,797,776	36.69	48,999
1994	3,591,670.25	2,165,519	3,536,742	2,209,930	37.39	59,105
1995	3,170,518.88	1,852,445	3,025,427	2,047,403	38.09	53,752
1996	4,151,144.94	2,346,758	3,832,743	2,809,089	38.80	72,399
1997	4,036,926.48	2,205,777	3,602,492	2,856,590	39.51	72,300
1998	5,858,700.22	3,088,707	5,044,500	4,329,420	40.23	107,617
1999	4,436,893.86	2,252,735	3,679,184	3,419,846	40.96	83,492

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R1.5						
NET SALVAGE PERCENT.. -60						
2000	3,834,509.21	1,873,265	3,059,431	3,075,784	41.68	73,795
2001	4,740,256.18	2,222,232	3,629,366	3,955,044	42.42	93,235
2002	3,941,558.52	1,770,044	2,890,849	3,415,645	43.16	79,139
2003	5,546,399.36	2,381,225	3,889,035	4,985,204	43.90	113,558
2004	1,472,232.91	602,626	984,213	1,371,360	44.65	30,714
2005	4,157,192.33	1,618,511	2,643,364	4,008,144	45.40	88,285
2006	4,812,656.49	1,777,449	2,902,943	4,797,307	46.15	103,950
2007	7,524,094.88	2,626,451	4,289,540	7,749,012	46.91	165,189
2008	6,189,438.02	2,035,087	3,323,719	6,579,382	47.67	138,019
2009	3,875,014.42	1,194,558	1,950,961	4,249,062	48.44	87,718
2010	3,083,293.88	887,150	1,448,900	3,484,370	49.21	70,806
2011	5,465,034.55	1,458,771	2,382,476	6,361,579	49.99	127,257
2012	4,463,407.80	1,099,784	1,796,176	5,345,276	50.76	105,305
2013	8,409,054.68	1,894,795	3,094,593	10,359,894	51.55	200,968
2014	7,877,139.45	1,611,096	2,631,254	9,972,169	52.33	190,563
2015	5,265,816.29	966,130	1,577,891	6,847,415	53.12	128,905
2016	11,014,956.43	1,785,833	2,916,636	14,707,294	53.92	272,761
2017	11,921,191.99	1,678,504	2,741,345	16,332,562	54.72	298,475
2018	20,797,131.63	2,484,675	4,057,990	29,217,421	55.52	526,250
2019	35,608,302.25	3,485,056	5,691,820	51,281,464	56.33	910,376
2020	19,501,471.06	1,487,416	2,429,259	28,773,095	57.14	503,554
2021	24,566,817.73	1,343,117	2,193,589	37,113,319	57.95	640,437
2022	37,939,014.70	1,244,400	2,032,364	58,670,060	58.77	998,299
2023	28,961,468.81	316,491	516,895	45,821,455	59.59	768,945
	387,401,111.79	131,802,030	211,552,607	408,289,172		7,867,660

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.9 2.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S2.5						
NET SALVAGE PERCENT.. -5						
1928	7,861.41	7,255	8,035	219	8.48	26
1931	8,458.96	7,721	8,551	331	9.15	36
1932	78,896.34	71,729	79,443	3,398	9.39	362
1938	373.67	331	367	25	10.88	2
1939	1,489.96	1,315	1,456	108	11.14	10
1940	2,435.20	2,140	2,370	187	11.42	16
1941	198.41	174	193	15	11.70	1
1944	33,511.83	28,869	31,974	3,213	12.57	256
1948	2,582.86	2,176	2,410	302	13.84	22
1953	13,276.94	10,834	11,999	1,942	15.60	124
1954	23,143.33	18,753	20,770	3,530	15.98	221
1955	11,029.57	8,873	9,827	1,754	16.37	107
1956	5,448.00	4,351	4,819	901	16.76	54
1958	2,756.80	2,167	2,400	495	17.59	28
1961	1,194.36	915	1,013	241	18.92	13
1962	20,331.22	15,437	17,097	4,251	19.38	219
1964	25.83	19	21	6	20.35	
1965	8,073.38	5,952	6,592	1,885	20.85	90
1968	3,221.03	2,298	2,545	837	22.43	37
1969	12,391.12	8,739	9,679	3,332	22.98	145
1970	17,162.72	11,961	13,247	4,774	23.54	203
1972	6,735.94	4,575	5,067	2,006	24.72	81
1973	10,130.54	6,788	7,518	3,119	25.33	123
1974	33,685.31	22,258	24,652	10,718	25.95	413
1975	32,583.03	21,221	23,503	10,709	26.58	403
1976	36,986.78	23,729	26,281	12,555	27.23	461
1977	22,773.28	14,381	15,928	7,984	27.90	286
1978	35,823.70	22,257	24,651	12,964	28.58	454
1979	26,596.87	16,249	17,996	9,931	29.27	339
1980	31,216.64	18,739	20,754	12,023	29.98	401
1981	803,970.95	473,942	524,912	319,257	30.70	10,399
1982	467,596.73	270,459	299,545	191,432	31.44	6,089
1983	287,970.42	163,322	180,886	121,483	32.19	3,774
1984	344,238.83	191,312	211,887	149,564	32.95	4,539
1985	192,772.70	104,877	116,156	86,255	33.73	2,557
1986	167,090.74	88,926	98,490	76,955	34.52	2,229
1991	17,592.65	8,265	9,154	9,318	38.68	241
1993	3,749.22	1,664	1,843	2,094	40.42	52
1994	50.88	22	24	29	41.31	1
1995	31.38	13	14	19	42.20	
1996	164.28	66	73	99	43.11	2

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S2.5						
NET SALVAGE PERCENT.. -5						
1999	0.81			1	45.88	
2000	126.69	44	49	84	46.82	2
2001	106.73	36	40	72	47.77	2
2002	2,471.99	789	874	1,722	48.73	35
2003	39,709.27	12,097	13,398	28,297	49.69	569
2004	83,158.43	24,137	26,733	60,583	50.65	1,196
2005	13,682.07	3,772	4,178	10,188	51.62	197
2006	22,907.15	5,979	6,622	17,431	52.60	331
2007	14,945.57	3,681	4,077	11,616	53.58	217
2008	136,098.89	31,520	34,910	107,994	54.56	1,979
2013	165,324.81	26,014	28,812	144,779	59.51	2,433
2014	143,060.38	20,364	22,554	127,659	60.51	2,110
2015	31,886.66	4,066	4,503	28,978	61.50	471
2016	20,044.33	2,255	2,497	18,550	62.50	297
2017	377,657.97	36,823	40,783	355,758	63.50	5,602
2018	126,900.82	10,469	11,595	121,651	64.50	1,886
2019	108,799.53	7,344	8,134	106,106	65.50	1,620
2020	819,496.18	43,024	47,650	812,821	66.50	12,223
2021	54,556.19	2,046	2,266	55,018	67.50	815
2022	584,361.28	13,149	14,563	599,016	68.50	8,745
2023	446,083.30	3,344	3,704	464,683	69.50	6,686
	5,967,002.86	1,916,027	2,122,084	4,143,269		82,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.4 1.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -35						
1927	10.92	15	15			
1928	4,266.84	5,729	5,760			
1929	511.67	684	691			
1931	2,601.48	3,441	3,512			
1932	15,683.49	20,639	21,173			
1933	8,961.50	11,730	12,098			
1937	74.57	96	101			
1938	31,806.56	40,519	42,939			
1940	29,868.34	37,663	40,322			
1941	145.56	183	197			
1942	194.14	242	262			
1943	6,203.67	7,711	8,375			
1944	2,060.92	2,551	2,782			
1945	2,494.86	3,073	3,368			
1946	539.82	662	729			
1947	548.96	670	741			
1948	26,731.00	32,471	36,087			
1949	646.26	781	872			
1951	12,830.87	15,360	17,322			
1952	8,106.45	9,654	10,944			
1953	14,226.70	16,853	19,144	62	6.37	10
1954	33,687.29	39,697	45,094	384	6.61	58
1955	102,281.92	119,865	136,162	1,919	6.86	280
1956	55,481.53	64,659	73,450	1,450	7.11	204
1957	12,922.70	14,973	17,009	437	7.37	59
1958	36,473.02	42,004	47,715	1,524	7.64	199
1959	5,057.31	5,789	6,576	251	7.91	32
1960	2,558.31	2,910	3,306	148	8.19	18
1961	27,404.07	30,955	35,164	1,831	8.49	216
1962	74,892.41	84,014	95,437	5,668	8.79	645
1963	35,683.92	39,734	45,136	3,037	9.11	333
1964	5,168.43	5,709	6,485	492	9.45	52
1965	2,763.38	3,028	3,440	291	9.79	30
1966	26,508.06	28,801	32,717	3,069	10.15	302
1967	15,786.32	16,996	19,307	2,005	10.53	190
1968	65,069.03	69,396	78,831	9,012	10.92	825
1969	123,378.02	130,270	147,982	18,578	11.33	1,640
1970	174,825.29	182,640	207,472	28,542	11.76	2,427
1971	141,468.84	146,175	166,049	24,934	12.20	2,044
1972	82,349.25	84,106	95,541	15,630	12.66	1,235
1973	324,586.17	327,548	372,082	66,109	13.13	5,035

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -35						
1974	278,222.14	277,148	314,829	60,771	13.63	4,459
1976	905,021.37	877,335	996,618	225,161	14.66	15,359
1977	701,666.76	670,359	761,502	185,748	15.20	12,220
1978	1,187,073.45	1,116,849	1,268,697	333,852	15.76	21,184
1979	3,232,340.45	2,993,296	3,400,267	963,393	16.33	58,995
1980	4,413,267.25	4,019,326	4,565,797	1,392,114	16.92	82,276
1981	2,485,311.86	2,224,747	2,527,226	827,945	17.52	47,257
1982	1,679,558.98	1,476,874	1,677,671	589,734	18.13	32,528
1983	1,332,078.47	1,149,531	1,305,822	492,484	18.76	26,252
1984	2,271,529.16	1,922,491	2,183,875	882,689	19.40	45,499
1985	1,989,537.00	1,649,745	1,874,046	811,829	20.06	40,470
1986	2,045,511.67	1,661,117	1,886,964	874,477	20.72	42,204
1987	3,634,299.65	2,887,164	3,279,705	1,626,600	21.40	76,009
1988	4,920,065.92	3,820,463	4,339,897	2,302,192	22.09	104,219
1989	4,659,147.32	3,533,197	4,013,574	2,276,275	22.79	99,880
1990	5,488,730.35	4,061,155	4,613,313	2,796,473	23.50	118,999
1991	4,392,153.56	3,167,667	3,598,346	2,331,061	24.22	96,245
1992	3,333,729.68	2,341,133	2,659,435	1,841,100	24.95	73,792
1993	4,559,153.21	3,112,942	3,536,180	2,618,677	25.70	101,894
1994	6,214,843.35	4,122,445	4,682,936	3,707,103	26.45	140,155
1995	6,158,874.42	3,963,762	4,502,679	3,811,801	27.21	140,088
1996	7,177,264.87	4,475,685	5,084,203	4,605,105	27.98	164,586
1997	7,923,749.75	4,780,731	5,430,723	5,266,339	28.76	183,113
1998	7,990,213.49	4,659,030	5,292,476	5,494,312	29.54	185,996
1999	6,857,558.54	3,856,204	4,380,497	4,877,207	30.34	160,752
2000	8,275,927.68	4,481,849	5,091,205	6,081,297	31.14	195,289
2001	8,159,925.44	4,245,307	4,822,503	6,193,396	31.96	193,786
2002	8,570,587.38	4,276,612	4,858,064	6,712,229	32.78	204,766
2003	9,481,422.41	4,526,692	5,142,145	7,657,775	33.61	227,842
2004	8,604,067.74	3,920,228	4,453,226	7,162,265	34.45	207,903
2005	15,197,174.42	6,592,876	7,489,249	13,026,936	35.29	369,140
2006	15,904,935.33	6,548,857	7,439,245	14,032,418	36.14	388,279
2007	16,993,464.91	6,617,612	7,517,348	15,423,830	37.00	416,860
2008	14,117,898.35	5,178,946	5,883,080	13,176,083	37.87	347,929
2009	9,004,599.05	3,099,833	3,521,289	8,634,920	38.74	222,894
2010	7,319,634.34	2,352,589	2,672,449	7,209,057	39.62	181,955
2011	5,994,669.42	1,789,724	2,033,056	6,059,748	40.50	149,623
2012	11,313,463.11	3,116,339	3,540,039	11,733,136	41.39	283,478
2013	11,080,678.93	2,793,278	3,173,055	11,785,862	42.29	278,691
2014	14,110,987.50	3,227,423	3,666,226	15,383,607	43.19	356,184
2015	18,432,481.58	3,780,355	4,294,336	20,589,514	44.10	466,882

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -35						
2016	27,747,329.53	5,035,225	5,719,819	31,739,076	45.01	705,156
2017	27,116,835.06	4,273,220	4,854,211	31,753,516	45.93	691,346
2018	45,902,271.20	6,137,317	6,971,752	54,996,314	46.85	1,173,881
2019	40,035,934.55	4,386,037	4,982,366	49,066,146	47.78	1,026,918
2020	24,497,875.56	2,092,474	2,376,969	30,695,163	48.71	630,161
2021	41,273,532.47	2,517,954	2,860,297	52,858,972	49.65	1,064,632
2022	57,587,104.13	2,123,150	2,411,815	75,330,776	50.58	1,489,339
2023	43,960,211.76	536,490	609,432	58,736,854	51.53	1,139,857
	588,030,774.37	164,120,779	186,422,843	607,418,702		14,503,056
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.9 2.47

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. -10						
1910	44.81	49	49			
1917	402.81	443	443			
1920	533.05	586	586			
1922	2,907.39	3,198	3,198			
1923	8,887.16	9,776	9,776			
1924	81.03	89	89			
1925	2,408.51	2,649	2,649			
1926	1,079.78	1,188	1,188			
1927	1,262.34	1,389	1,389			
1928	1,003.63	1,104	1,104			
1929	4,033.05	4,436	4,436			
1930	388.43	425	427			
1932	608.23	656	669			
1933	103.49	111	114			
1935	626.78	660	689			
1936	768.16	802	845			
1937	75.23	78	83			
1938	101.57	104	112			
1940	902.71	911	993			
1941	24.91	25	27			
1942	144.16	143	159			
1943	1,229.72	1,208	1,353			
1944	4,654.95	4,533	5,120			
1945	2,765.25	2,668	3,042			
1946	18,413.80	17,605	20,255			
1947	20,587.02	19,495	22,646			
1948	2,633.00	2,470	2,896			
1949	17,653.46	16,399	19,419			
1951	68,938.70	62,780	75,833			
1952	113,111.33	101,973	124,422			
1953	91,876.35	81,991	101,064			
1954	90,583.50	79,989	99,642			
1955	180,769.69	157,978	198,847			
1956	197,344.61	170,615	217,079			
1957	100,617.91	86,048	110,680			
1958	85,697.77	72,486	94,268			
1959	214,762.46	179,591	236,239			
1960	475,760.97	393,392	523,337			
1961	428,812.51	350,459	471,694			
1962	464,721.75	375,349	509,785	1,409	12.49	113
1963	72,659.47	57,988	78,757	1,168	12.90	91

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. -10						
1964	431,620.18	340,329	462,222	12,560	13.31	944
1965	458,587.97	357,083	484,977	19,470	13.73	1,418
1966	800,148.22	615,181	835,516	44,647	14.15	3,155
1967	1,648,760.64	1,251,409	1,699,616	114,021	14.57	7,826
1968	1,651,395.11	1,237,169	1,680,276	136,259	14.99	9,090
1969	1,502,534.18	1,110,888	1,508,766	144,022	15.41	9,346
1970	1,045,652.99	762,572	1,035,696	114,522	15.84	7,230
1971	2,292,466.29	1,648,772	2,239,300	282,413	16.27	17,358
1972	32,802.81	23,262	31,594	4,489	16.70	269
1973	6,597,818.97	4,610,899	6,262,348	995,253	17.14	58,066
1974	4,055,757.44	2,792,616	3,792,825	668,508	17.58	38,027
1975	2,981,827.51	2,022,454	2,746,820	533,190	18.02	29,589
1976	1,684,791.48	1,125,362	1,528,424	324,847	18.46	17,597
1977	2,211,626.04	1,453,980	1,974,741	458,048	18.91	24,223
1978	2,664,314.03	1,723,542	2,340,849	589,896	19.36	30,470
1979	3,331,674.75	2,120,148	2,879,505	785,337	19.81	39,643
1980	2,837,644.30	1,775,208	2,411,020	710,389	20.27	35,046
1981	3,290,590.65	2,023,167	2,747,789	871,861	20.73	42,058
1982	179,092.84	108,142	146,874	50,128	21.20	2,365
1983	2,556,673.45	1,516,274	2,059,346	752,995	21.66	34,764
1984	764,893.47	445,041	604,438	236,945	22.14	10,702
1985	1,197,247.65	683,430	928,209	388,763	22.61	17,194
1986	2,228,179.16	1,246,871	1,693,453	757,544	23.09	32,808
1987	2,772,109.78	1,519,477	2,063,696	985,625	23.58	41,799
1988	3,359,391.89	1,803,654	2,449,655	1,245,676	24.06	51,774
1989	6,976,689.41	3,664,122	4,976,472	2,697,886	24.56	109,849
1990	4,142,309.79	2,127,039	2,888,864	1,667,677	25.06	66,547
1991	5,042,387.81	2,530,205	3,436,429	2,110,198	25.56	82,559
1992	3,343,998.45	1,638,064	2,224,756	1,453,642	26.07	55,759
1993	3,473,302.78	1,659,950	2,254,481	1,566,152	26.58	58,922
1994	6,803,857.10	3,168,828	4,303,782	3,180,461	27.10	117,360
1995	6,606,312.77	2,996,452	4,069,668	3,197,276	27.62	115,759
1996	7,185,292.66	3,169,907	4,305,248	3,598,574	28.15	127,836
1997	5,540,706.84	2,374,342	3,224,741	2,870,037	28.69	100,036
1998	6,515,427.13	2,708,183	3,678,152	3,488,818	29.24	119,317
1999	7,180,636.89	2,892,267	3,928,168	3,970,533	29.79	133,284
2000	7,234,944.73	2,821,028	3,831,413	4,127,026	30.34	136,026
2001	4,169,439.71	1,570,103	2,132,454	2,453,930	30.91	79,390
2002	3,836,330.97	1,393,474	1,892,564	2,327,400	31.48	73,933
2003	4,147,159.06	1,450,083	1,969,448	2,592,427	32.06	80,862
2004	44,540,325.14	14,948,668	20,302,715	28,691,643	32.66	878,495

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S0						
NET SALVAGE PERCENT.. -10						
2005	6,304,910.02	2,028,952	2,755,646	4,179,755	33.25	125,707
2006	8,240,259.93	2,534,102	3,441,721	5,622,565	33.86	166,053
2007	3,583,241.28	1,049,954	1,426,008	2,515,557	34.48	72,957
2008	93,221.14	25,941	35,232	67,311	35.11	1,917
2009	817,243.70	215,177	292,245	606,723	35.75	16,971
2010	1,644,011.78	407,472	553,413	1,255,000	36.41	34,469
2011	2,822,665.09	656,010	890,968	2,213,964	37.07	59,724
2012	3,034,625.17	656,969	892,270	2,445,818	37.75	64,790
2013	526,103.42	105,274	142,979	435,735	38.45	11,333
2014	9,731,021.00	1,785,555	2,425,073	8,279,050	39.16	211,416
2015	11,530,703.56	1,921,465	2,609,661	10,074,113	39.88	252,611
2016	11,664,484.40	1,738,976	2,361,811	10,469,122	40.63	257,670
2017	14,074,203.37	1,847,887	2,509,730	12,971,894	41.39	313,406
2018	12,508,613.26	1,414,061	1,920,524	11,838,951	42.17	280,743
2019	18,297,417.51	1,721,476	2,338,044	17,789,115	42.98	413,893
2020	11,319,907.42	842,495	1,144,245	11,307,653	43.82	258,048
2021	14,266,238.38	774,600	1,052,032	14,640,830	44.68	327,682
2022	36,986,687.66	1,238,055	1,681,480	39,003,876	45.57	855,911
2023	28,234,491.84	323,934	439,955	30,617,986	46.51	658,310
	377,676,754.42	108,981,839	147,885,750	267,558,680		7,282,510
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.7 1.93

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -40						
1905	206.34	289	289			
1914	22.38	31	31			
1920	408.37	572	572			
1922	267.46	374	374			
1923	16.34	23	23			
1924	19.53	27	27			
1925	149.23	209	209			
1926	18.45	26	26			
1927	65.02	91	91			
1928	120.42	169	169			
1929	8.20	11	11			
1930	121.70	169	170			
1931	333.75	461	467			
1932	977.90	1,341	1,369			
1933	68.92	94	96			
1934	464.55	628	650			
1935	155.18	208	217			
1936	308.82	411	432			
1937	674.50	891	944			
1938	41.99	55	59			
1939	591.53	771	828			
1940	481.30	623	674			
1941	1,654.90	2,127	2,317			
1942	1,111.60	1,419	1,556			
1943	43.64	55	61			
1944	272.85	343	382			
1945	157.10	196	220			
1946	213.09	264	298			
1950	14,684.87	17,659	20,559			
1951	71,202.33	84,921	99,683			
1952	111,320.54	131,642	155,849			
1953	80,964.51	94,949	113,350			
1954	186,054.26	216,250	260,476			
1955	20,797.44	23,956	29,116			
1956	27,510.18	31,401	38,514			
1957	37,389.49	42,277	52,345			
1958	71,106.38	79,618	99,549			
1959	115,934.55	128,534	162,308			
1960	170,253.17	186,829	238,354			
1961	228,784.62	248,468	320,298			
1962	265,613.81	285,383	371,859			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -40						
1963	293,770.98	312,223	411,279			
1964	292,857.64	307,763	410,001			
1965	331,408.89	344,226	463,972			
1966	398,363.53	408,907	557,709			
1967	416,624.33	422,442	583,274			
1968	483,390.51	484,090	676,747			
1969	515,829.15	509,968	722,161			
1970	487,501.59	475,574	682,502			
1971	605,025.08	582,294	847,035			
1972	682,986.61	647,966	956,181			
1973	728,656.64	681,532	1,020,119			
1974	796,861.72	734,169	1,115,606			
1975	849,825.06	771,068	1,189,755			
1976	785,223.40	701,219	1,099,313			
1977	716,077.99	629,235	1,002,509			
1978	688,508.47	594,753	963,912			
1979	615,722.46	522,706	862,011			
1980	672,779.09	560,924	941,891			
1981	958,465.26	784,554	1,341,851			
1982	842,399.00	676,504	1,179,359			
1983	679,684.71	535,099	951,559			
1984	677,409.94	522,412	948,374			
1985	733,203.65	553,429	1,022,142	4,343	21.66	201
1986	662,505.99	489,214	903,541	23,967	22.21	1,079
1987	593,408.25	428,288	791,016	39,756	22.77	1,746
1988	672,993.58	474,299	875,994	66,197	23.34	2,836
1989	462,405.05	318,038	587,392	59,975	23.91	2,508
1990	720,985.98	483,433	892,864	116,516	24.49	4,758
1991	651,603.22	425,453	785,780	126,465	25.08	5,042
1992	42,072.39	26,719	49,348	9,553	25.68	372
1993	203,069.52	125,332	231,479	52,818	26.28	2,010
1994	305,920.31	183,252	338,453	89,835	26.89	3,341
1995	718,296.07	417,008	770,182	235,432	27.51	8,558
1996	1,022,445.29	574,702	1,061,431	369,992	28.13	13,153
1997	1,378,384.40	748,912	1,383,184	546,554	28.76	19,004
1998	1,151,687.06	604,120	1,115,764	496,598	29.39	16,897
1999	391,120.24	197,705	365,146	182,422	30.03	6,075
2000	155,966.90	75,819	140,032	78,322	30.68	2,553
2002	23,231.79	10,394	19,197	13,328	31.98	417
2003	69,717.15	29,821	55,077	42,527	32.64	1,303
2005	1,403,778.91	544,837	1,006,273	959,017	33.97	28,231

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 47-R1							
NET SALVAGE PERCENT.. -40							
2006	904,541.49	332,761	614,585	651,773	34.65	18,810	
2007	1,507,950.63	524,637	968,965	1,142,166	35.32	32,338	
2008	1,456,920.10	477,369	881,665	1,158,023	36.00	32,167	
2009	1,341,421.49	412,350	761,579	1,116,411	36.68	30,437	
2010	961,994.86	275,944	509,648	837,145	37.37	22,402	
2011	1,182,982.00	315,021	581,820	1,074,355	38.06	28,228	
2012	1,286,783.26	316,217	584,029	1,217,468	38.75	31,419	
2013	1,188,452.72	267,278	493,642	1,170,192	39.45	29,663	
2014	1,144,218.83	233,462	431,187	1,170,719	40.15	29,159	
2015	1,022,257.78	187,267	345,868	1,085,293	40.85	26,568	
2016	1,658,588.33	268,751	496,363	1,825,661	41.56	43,928	
2017	1,155,231.74	162,768	300,620	1,316,704	42.27	31,150	
2018	1,127,037.72	134,954	249,250	1,328,603	42.98	30,912	
2019	950,642.49	93,442	172,580	1,158,319	43.70	26,506	
2020	1,110,509.93	85,012	157,011	1,397,703	44.43	31,459	
2021	1,253,566.76	68,708	126,898	1,628,095	45.16	36,052	
2022	5,391,455.95	178,285	329,279	7,218,759	45.89	157,306	
2023	4,115,670.49	45,346	83,751	5,678,188	46.63	121,771	
	55,052,985.58	24,883,740	41,384,977	35,689,203		880,359	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.5	1.60

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R3						
NET SALVAGE PERCENT.. -40						
1931	601.45	765	842			
1932	155.55	197	218			
1939	1,687.69	2,071	2,363			
1940	2,919.53	3,565	4,087			
1941	3,216.44	3,907	4,503			
1942	7,894.42	9,540	11,052			
1943	1,804.58	2,169	2,526			
1944	8.51	10	12			
1945	84.42	100	118			
1946	1,589.62	1,877	2,225			
1947	3,445.23	4,041	4,823			
1949	18.22	21	26			
1950	30.52	35	43			
1954	647.49	721	906			
1955	159.56	176	223			
1956	639.53	699	895			
1957	1,215.53	1,316	1,702			
1958	668.42	717	936			
1959	1,351.42	1,435	1,892			
1962	4,006.99	4,119	5,610			
1964	3,923.47	3,940	5,493			
1965	79.90	79	112			
1966	6,942.64	6,800	9,720			
1967	201.15	194	282			
1968	3,277.39	3,125	4,588			
1969	25,710.34	24,178	35,994			
1970	45,006.44	41,721	63,009			
1971	103,411.96	94,457	144,777			
1972	81,559.40	73,371	114,183			
1973	247,785.75	219,439	346,900			
1974	133,047.65	115,938	186,267			
1975	467,378.95	400,640	654,331			
1976	1,077,240.60	907,687	1,508,137			
1977	1,814,330.75	1,501,914	2,540,063			
1978	2,594,662.32	2,109,445	3,632,527			
1979	2,596,347.10	2,071,376	3,634,886			
1980	1,300,839.10	1,018,037	1,790,589	30,586	30.87	991
1981	2,055,715.01	1,577,145	2,773,984	104,017	31.64	3,288
1982	944,023.15	709,532	1,247,971	73,661	32.42	2,272
1983	1,114,372.18	820,171	1,442,570	117,551	33.20	3,541
1984	1,456,821.06	1,049,205	1,845,409	194,140	33.99	5,712

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R3						
NET SALVAGE PERCENT.. -40						
1985	1,300,662.40	915,926	1,610,990	209,937	34.79	6,034
1986	2,299,429.61	1,582,012	2,782,545	436,656	35.60	12,266
1987	2,839,619.75	1,907,072	3,354,281	621,187	36.42	17,056
1988	3,815,395.86	2,499,847	4,396,892	944,662	37.24	25,367
1989	4,161,391.82	2,657,448	4,674,091	1,151,858	38.07	30,256
1990	4,360,042.18	2,711,057	4,768,382	1,335,677	38.91	34,327
1991	3,511,313.19	2,124,330	3,736,409	1,179,429	39.75	29,671
1992	4,434,421.25	2,607,440	4,586,134	1,622,056	40.60	39,952
1993	5,138,679.18	2,933,127	5,158,973	2,035,178	41.46	49,088
1994	5,242,595.32	2,902,311	5,104,772	2,234,861	42.32	52,809
1995	6,034,841.44	3,235,882	5,691,478	2,757,300	43.19	63,841
1996	6,088,026.48	3,157,263	5,553,198	2,970,039	44.07	67,394
1997	5,810,439.14	2,911,053	5,120,148	3,014,467	44.95	67,063
1998	5,409,963.42	2,614,073	4,597,800	2,976,149	45.84	64,925
1999	5,540,213.34	2,578,426	4,535,102	3,221,197	46.73	68,932
2000	5,712,007.39	2,555,541	4,494,850	3,501,960	47.63	73,524
2001	5,846,392.44	2,509,260	4,413,449	3,771,500	48.54	77,699
2002	4,777,028.06	1,963,349	3,453,265	3,234,574	49.45	65,411
2003	5,651,501.33	2,219,898	3,904,500	4,007,602	50.36	79,579
2004	3,434,791.31	1,285,320	2,260,704	2,548,004	51.29	49,678
2005	9,194,960.51	3,271,530	5,754,178	7,118,767	52.21	136,349
2006	5,763,123.36	1,943,348	3,418,086	4,650,287	53.14	87,510
2007	6,530,158.13	2,079,215	3,657,058	5,485,163	54.08	101,427
2008	5,704,240.78	1,708,991	3,005,884	4,980,053	55.02	90,514
2009	3,590,184.58	1,008,117	1,773,141	3,253,117	55.96	58,133
2010	2,561,751.50	670,667	1,179,612	2,406,840	56.91	42,292
2011	3,514,472.92	853,321	1,500,876	3,419,386	57.86	59,098
2012	4,253,253.80	951,895	1,674,254	4,280,301	58.81	72,782
2013	4,371,448.41	894,381	1,573,095	4,546,933	59.77	76,074
2014	4,848,258.74	898,877	1,581,003	5,206,559	60.73	85,733
2015	6,072,363.85	1,008,000	1,772,935	6,728,374	61.70	109,050
2016	9,509,591.08	1,394,049	2,451,943	10,861,485	62.67	173,312
2017	9,295,562.64	1,182,433	2,079,740	10,934,048	63.64	171,811
2018	10,329,661.19	1,113,537	1,958,561	12,502,965	64.61	193,514
2019	8,760,282.74	772,657	1,358,999	10,905,397	65.59	166,266
2020	11,542,737.36	794,094	1,396,704	14,763,128	66.56	221,802

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-R3							
NET SALVAGE PERCENT.. -40							
2021	18,221,271.10	896,414	1,576,671	23,933,109	67.54	354,355	
2022	27,412,736.84	811,307	1,426,979	36,950,853	68.52	539,271	
2023	20,926,034.30	205,075	360,699	28,935,749	69.51	416,282	
	279,915,670.17	83,114,418	145,725,175	246,156,763		4,146,251	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.4	1.48

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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.. -5						
1928	1,022.87	1,074	1,074			
1929	15.15	16	16			
1933	90.88	94	95			
1935	8.27	8	9			
1936	2,712.88	2,769	2,849			
1939	69.29	70	73			
1940	654.45	653	687			
1941	932.33	925	979			
1942	857.59	846	900			
1943	2,128.53	2,086	2,235			
1944	61.84	60	65			
1945	2,031.98	1,967	2,134			
1946	243.09	234	255			
1947	761.24	728	799			
1948	536.12	509	563			
1949	357.46	337	375			
1950	9,778.05	9,166	10,267			
1951	4,868.58	4,534	5,112			
1952	7,336.77	6,788	7,704			
1953	11,615.02	10,674	12,196			
1954	7,353.32	6,711	7,721			
1955	23,785.80	21,558	24,975			
1956	15,502.50	13,950	16,278			
1957	14,452.68	12,911	15,175			
1958	27,953.49	24,784	29,351			
1959	12,039.49	10,594	12,641			
1960	32,232.79	28,138	33,844			
1961	47,585.79	41,201	49,965			
1962	10,373.34	8,907	10,892			
1963	23,778.51	20,239	24,967			
1964	48,257.12	40,708	50,670			
1965	32,247.71	26,946	33,860			
1966	32,517.23	26,912	34,143			
1967	51,407.79	42,114	53,978			
1968	101,257.16	82,100	106,320			
1969	55,703.78	44,674	58,489			
1970	89,452.24	70,932	93,925			
1971	90,098.54	70,612	94,603			
1972	112,887.22	87,405	118,532			
1973	52,840.41	40,391	55,482			
1974	196,398.46	148,189	206,218			

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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.. -5						
1975	124,682.35	92,794	130,916			
1976	190,348.53	139,666	198,017	1,849	15.06	123
1977	100,729.25	72,830	103,258	2,508	15.57	161
1978	95,049.81	67,686	95,965	3,837	16.09	238
1979	323,871.20	226,959	321,781	18,284	16.63	1,099
1980	436,795.54	301,140	426,954	31,681	17.17	1,845
1981	252,634.27	171,203	242,730	22,536	17.73	1,271
1982	217,129.01	144,543	204,932	23,053	18.30	1,260
1983	253,502.04	165,669	234,884	31,293	18.88	1,657
1984	324,686.99	208,098	295,040	45,881	19.48	2,355
1985	311,032.37	195,428	277,076	49,508	20.08	2,466
1986	283,119.34	174,203	246,983	50,292	20.70	2,430
1987	262,821.26	158,292	224,425	51,537	21.32	2,417
1988	216,561.58	127,520	180,797	46,593	21.96	2,122
1989	210,001.88	120,835	171,319	49,183	22.60	2,176
1990	309,052.70	173,545	246,051	78,454	23.26	3,373
1991	250,334.87	137,051	194,310	68,542	23.93	2,864
1992	257,172.57	137,176	194,487	75,544	24.60	3,071
1993	492,271.35	255,445	362,168	154,717	25.29	6,118
1994	145,493.41	73,390	104,052	48,716	25.98	1,875
1995	367,698.38	179,992	255,191	130,892	26.69	4,904
1996	436,955.22	207,379	294,020	164,783	27.40	6,014
1997	110,180.35	50,603	71,744	43,945	28.13	1,562
1998	224,515.04	99,671	141,313	94,428	28.86	3,272
1999	157,255.32	67,368	95,514	69,604	29.60	2,351
2000	212,187.55	87,559	124,140	98,657	30.35	3,251
2001	242,924.36	96,417	136,699	118,372	31.10	3,806
2002	503,816.82	191,818	271,958	257,050	31.87	8,066
2003	346,733.16	126,405	179,216	184,854	32.64	5,663
2004	206,518.08	71,905	101,946	114,898	33.42	3,438
2005	373,304.51	123,784	175,500	216,470	34.21	6,328
2006	150,533.17	47,386	67,183	90,877	35.01	2,596
2007	692,490.81	206,355	292,568	434,547	35.81	12,135
2008	305,956.49	85,968	121,885	199,369	36.62	5,444
2009	1,080,126.76	284,894	403,920	730,213	37.44	19,504
2010	362,181.52	89,292	126,597	253,694	38.26	6,631
2011	848,149.34	194,319	275,504	615,053	39.09	15,734
2012	495,152.95	104,710	148,457	371,454	39.93	9,303
2013	1,132,368.46	219,487	311,187	877,800	40.77	21,531
2014	679,749.47	119,480	169,398	544,339	41.63	13,076
2015	411,570.16	64,995	92,149	340,000	42.48	8,004

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.10 CUSTOMER METERING STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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.. -5						
2016	338,823.27	47,317	67,086	288,678	43.35	6,659
2017	1,006,670.82	122,190	173,240	883,764	44.22	19,986
2018	161,384.95	16,640	23,592	145,862	45.09	3,235
2019	1,323,269.22	111,988	158,775	1,230,658	45.97	26,771
2020	934,453.83	61,618	87,361	893,816	46.86	19,074
2021	442,349.40	20,901	29,633	434,834	47.75	9,106
2022	2,335,383.55	66,208	93,869	2,358,284	48.65	48,474
2023	1,782,759.47	16,847	23,886	1,848,011	49.55	37,296
	23,846,960.51	7,240,483	10,150,092	14,889,217		372,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.0 1.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. -5						
1921	6.86	7	7			
1923	205.57	216	216			
1924	17.38	18	18			
1925	38.13	40	40			
1926	38.34	40	40			
1927	56.76	58	60			
1928	100.33	100	105			
1929	241.92	241	254			
1930	213.69	211	224			
1931	88.58	87	93			
1932	196.99	192	207			
1933	616.75	599	648			
1934	306.71	297	322			
1935	242.24	233	254			
1936	11,306.87	10,814	11,872			
1937	13,398.16	12,743	14,068			
1938	10,773.84	10,191	11,313			
1939	14,571.25	13,700	15,300			
1940	15,800.42	14,772	16,590			
1941	18,170.67	16,893	19,079			
1942	16,306.55	15,067	17,122			
1943	6,602.36	6,063	6,932			
1944	8,027.93	7,327	8,429			
1945	10,551.92	9,570	11,080			
1946	23,089.95	20,810	24,244			
1947	38,009.62	34,040	39,910			
1948	53,599.54	47,697	56,280			
1949	48,327.30	42,709	50,744			
1950	60,955.57	53,523	64,003			
1951	61,226.93	53,386	64,288			
1952	72,888.03	63,107	76,532			
1953	69,551.08	59,792	73,029			
1954	92,605.34	79,004	97,236			
1955	99,880.80	84,599	104,875			
1956	27,224.49	22,881	28,586			
1957	67,236.40	56,067	70,598			
1958	83,669.98	69,222	87,853			
1959	93,605.69	76,827	98,286			
1960	87,785.52	71,474	92,175			
1961	90,384.54	72,957	94,904			
1962	78,176.49	62,590	81,550	535	5.70	94

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. -5						
1963	72,386.48	57,447	74,849	1,157	5.86	197
1964	75,313.75	59,211	77,147	1,932	6.03	320
1965	85,650.43	66,737	86,953	2,980	6.19	481
1966	100,968.62	77,923	101,527	4,490	6.36	706
1967	98,322.95	75,150	97,914	5,325	6.53	815
1968	105,741.21	80,033	104,277	6,751	6.70	1,008
1969	134,364.10	100,697	131,200	9,882	6.87	1,438
1970	140,018.57	103,833	135,286	11,733	7.05	1,664
1971	140,930.28	103,461	134,801	13,176	7.22	1,825
1972	165,641.94	120,225	156,643	17,281	7.41	2,332
1973	214,794.79	154,209	200,922	24,613	7.59	3,243
1974	185,715.60	131,788	171,709	23,292	7.78	2,994
1975	166,423.07	116,715	152,070	22,674	7.97	2,845
1976	233,509.74	161,822	210,841	34,344	8.16	4,209
1977	303,370.90	207,713	270,633	47,906	8.35	5,737
1978	291,003.06	196,700	256,284	49,269	8.55	5,762
1979	248,453.11	165,656	215,836	45,040	8.76	5,142
1980	212,735.83	139,981	182,384	40,989	8.96	4,575
1981	296,955.10	192,669	251,032	60,771	9.17	6,627
1982	186,961.35	119,586	155,811	40,498	9.38	4,317
1983	265,840.04	167,479	218,212	60,920	9.60	6,346
1984	318,405.10	197,529	257,364	76,961	9.82	7,837
1985	221,824.37	135,480	176,519	56,397	10.04	5,617
1986	493,250.93	296,288	386,039	131,874	10.27	12,841
1987	604,014.79	356,746	464,811	169,405	10.50	16,134
1988	504,021.08	292,395	380,967	148,255	10.74	13,804
1989	551,622.49	314,461	409,717	169,487	10.97	15,450
1990	501,546.59	280,427	365,374	161,250	11.22	14,372
1991	472,379.03	258,951	337,392	158,606	11.47	13,828
1992	808,407.27	434,320	565,884	282,944	11.72	24,142
1993	852,506.46	448,309	584,110	311,022	11.98	25,962
1994	966,712.73	497,374	648,038	367,010	12.24	29,984
1995	926,952.59	465,967	607,117	366,183	12.51	29,271
1996	1,029,558.40	505,384	658,474	422,562	12.78	33,064
1997	1,096,790.58	524,948	683,965	467,665	13.06	35,809
1998	755,821.72	352,166	458,844	334,769	13.35	25,076
1999	698,641.95	316,662	412,585	320,989	13.64	23,533
2000	1,109,616.05	488,851	636,933	528,164	13.93	37,916
2001	907,129.46	387,347	504,682	447,804	14.24	31,447
2002	551,425.45	228,223	297,356	281,641	14.54	19,370
2003	573,157.45	229,189	298,615	303,200	14.86	20,404

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 370.20 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L0						
NET SALVAGE PERCENT.. -5						
2004	802,723.45	309,751	403,580	439,280	15.18	28,938
2005	324,449.62	120,513	157,019	183,653	15.51	11,841
2006	824,570.39	294,372	383,543	482,256	15.84	30,445
2007	1,749,818.00	598,650	779,992	1,057,317	16.18	65,347
2008	205,924.20	67,299	87,685	128,535	16.53	7,776
2009	1,684,903.72	524,110	682,873	1,086,276	16.89	64,315
2010	75,067.07	22,168	28,883	49,937	17.25	2,895
2011	311,126.20	86,842	113,148	213,535	17.62	12,119
2012	105,750.11	27,759	36,168	74,870	18.00	4,159
2013	28,283,820.93	6,941,910	9,044,746	20,653,266	18.39	1,123,070
2014	27,523.81	6,262	8,159	20,741	18.80	1,103
2015	893,130.48	187,164	243,860	693,927	19.21	36,123
2016	602,203.50	114,607	149,324	482,990	19.65	24,580
2017	1,629,136.15	277,971	362,174	1,348,419	20.10	67,086
2018	1,686,952.00	252,410	328,870	1,442,430	20.58	70,089
2019	1,471,469.61	187,336	244,083	1,300,960	21.09	61,686
2020	1,310,346.09	135,867	177,024	1,198,839	21.63	55,425
2021	1,883,786.41	147,517	192,202	1,785,774	22.21	80,404
2022	7,435,994.97	370,870	483,213	7,324,582	22.86	320,410
2023	5,676,408.26	104,304	135,900	5,824,329	23.58	247,003
	75,930,087.87	21,477,898	27,902,929	51,823,663		2,813,352

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4 3.71

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. -30						
1965	953.09	1,239	1,239			
1966	826.84	1,075	1,075			
1967	322.71	420	420			
1968	582.63	757	757			
1970	1,638.77	2,130	2,130			
1971	3,999.76	5,200	5,200			
1972	10,430.19	13,559	13,559			
1973	7,453.35	9,689	9,689			
1974	15,573.06	20,245	20,245			
1975	22,730.66	29,550	29,550			
1976	27,901.17	36,272	36,272			
1977	36,835.83	47,887	47,887			
1978	37,486.60	48,733	48,733			
1979	51,870.25	67,431	67,431			
1980	45,101.93	58,633	58,633			
1981	84,000.43	109,201	109,201			
1982	45,197.94	58,757	58,757			
1983	37,920.75	49,297	49,297			
1984	40,362.38	51,815	52,471			
1985	17,111.73	21,411	22,245			
1986	25,259.21	30,785	32,837			
1987	51,192.82	60,727	66,551			
1988	36,377.15	41,970	47,290			
1989	22,824.38	25,592	29,672			
1990	21,423.42	23,325	27,850			
1991	21,918.80	23,152	28,494			
1992	247,139.74	253,009	321,282			
1993	431,900.04	428,121	561,470			
1994	125,106.69	119,946	162,639			
1995	175,910.31	162,937	228,683			
1996	210,223.25	187,887	273,290			
1997	205,886.79	177,320	267,653			
1998	223,553.92	185,270	285,194	5,426	7.25	748
1999	214,896.05	171,111	263,399	15,966	7.75	2,060
2000	189,933.70	145,062	223,300	23,614	8.25	2,862
2001	189,171.05	138,331	212,939	32,983	8.75	3,769
2002	250,792.37	175,241	269,756	56,274	9.25	6,084
2003	213,687.37	142,369	219,155	58,639	9.75	6,014
2004	217,679.58	137,954	212,358	70,625	10.25	6,890
2005	264,505.76	159,034	244,808	99,049	10.75	9,214
2006	278,687.64	158,504	243,992	118,302	11.25	10,516

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-01						
NET SALVAGE PERCENT.. -30						
2007	267,652.84	143,529	220,940	127,009	11.75	10,809
2008	160,570.12	80,887	124,513	84,228	12.25	6,876
2009	232,085.26	109,370	168,358	133,353	12.75	10,459
2010	192,240.53	84,346	129,837	120,076	13.25	9,062
2011	292,397.04	118,786	182,852	197,264	13.75	14,346
2012	323,290.75	120,830	185,999	234,279	14.25	16,441
2013	343,427.99	117,195	180,403	266,053	14.75	18,037
2014	238,313.81	73,579	113,263	196,545	15.25	12,888
2015	298,032.10	82,331	126,736	260,706	15.75	16,553
2016	465,912.09	113,566	174,817	430,869	16.25	26,515
2017	373,972.31	79,002	121,611	364,553	16.75	21,764
2018	256,096.36	45,777	70,467	262,458	17.25	15,215
2019	378,929.33	55,418	85,307	407,301	17.75	22,947
2020	407,172.57	46,316	71,297	458,027	18.25	25,097
2021	320,436.05	26,035	40,077	376,490	18.75	20,079
2022	1,024,753.77	49,957	76,901	1,255,279	19.25	65,209
2023	782,265.29	12,712	19,568	997,377	19.75	50,500
	10,463,918.32	4,940,584	6,950,349	6,652,745		410,954
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.2 3.93

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-L0						
NET SALVAGE PERCENT.. -30						
1916	812.75	939	1,057			
1917	622.31	716	809			
1918	7.08	8	9			
1919	357.06	407	464			
1920	436.12	495	567			
1921	208.75	236	271			
1922	336.63	378	438			
1923	539.66	604	702			
1924	426.87	475	555			
1925	917.90	1,016	1,193			
1926	81.53	90	106			
1927	1,107.74	1,214	1,440			
1928	1,955.67	2,132	2,542			
1929	1,714.08	1,859	2,228			
1930	4,470.74	4,822	5,812			
1931	393.71	422	512			
1932	3,763.44	4,015	4,892			
1933	1,494.78	1,586	1,943			
1934	2,131.56	2,248	2,771			
1935	4,449.94	4,667	5,785			
1936	4,184.48	4,362	5,440			
1937	2,710.52	2,809	3,524			
1938	6,109.38	6,295	7,942			
1939	1,208.10	1,237	1,571			
1940	3,930.16	3,998	5,109			
1941	1,290.66	1,305	1,678			
1942	2,242.03	2,253	2,915			
1944	654.98	649	851			
1945	3,059.26	3,012	3,977			
1946	2,974.84	2,909	3,867			
1947	8,879.81	8,624	11,544			
1948	6,533.61	6,299	8,494			
1949	46,369.80	44,394	60,281			
1950	34,258.03	32,554	44,535			
1951	51,609.81	48,674	67,093			
1952	76,732.17	71,821	99,752			
1953	35,737.94	33,181	46,459			
1954	56,182.59	51,762	73,037			
1955	102,329.87	93,506	133,029			
1956	133,265.31	120,769	173,245			
1957	112,673.02	101,257	146,133	342	9.57	36

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-L0						
NET SALVAGE PERCENT.. -30						
1958	142,837.06	127,286	183,698	1,990	9.75	204
1959	263,516.11	232,726	335,868	6,703	9.94	674
1960	405,756.50	355,118	512,502	14,981	10.13	1,479
1961	248,212.59	215,257	310,656	12,020	10.32	1,165
1962	237,952.49	204,463	295,079	14,259	10.51	1,357
1963	194,900.51	165,836	239,333	14,038	10.71	1,311
1964	253,415.53	213,606	308,274	21,166	10.90	1,942
1965	167,956.36	140,163	202,282	16,061	11.10	1,447
1966	215,190.51	177,774	256,561	23,187	11.30	2,052
1967	337,454.58	275,809	398,044	40,647	11.51	3,531
1968	350,584.10	283,455	409,079	46,680	11.72	3,983
1969	395,151.13	316,006	456,056	57,640	11.93	4,832
1970	301,685.38	238,605	344,352	47,839	12.14	3,941
1971	421,274.55	329,301	475,244	72,413	12.36	5,859
1972	246,667.86	190,538	274,982	45,686	12.58	3,632
1973	329,042.95	251,135	362,435	65,321	12.80	5,103
1974	374,080.42	282,057	407,062	79,243	13.02	6,086
1975	547,876.86	407,814	588,553	123,687	13.25	9,335
1976	476,952.06	350,420	505,722	114,316	13.48	8,480
1977	550,299.88	399,002	575,835	139,555	13.71	10,179
1978	637,044.51	455,487	657,354	170,804	13.95	12,244
1979	686,031.08	483,609	697,939	193,901	14.19	13,665
1980	727,609.96	505,599	729,675	216,218	14.43	14,984
1981	539,665.19	369,339	533,026	168,539	14.68	11,481
1982	741,381.20	499,622	721,049	242,747	14.93	16,259
1983	878,628.86	582,531	840,702	301,516	15.19	19,850
1984	459,953.72	299,933	432,860	165,080	15.45	10,685
1985	1,049,954.21	673,230	971,598	393,342	15.71	25,038
1986	504,149.57	317,761	458,589	196,805	15.97	12,323
1987	352,832.41	218,392	315,181	143,501	16.24	8,836
1988	588,795.12	357,534	515,989	249,445	16.52	15,100
1989	544,713.67	324,365	468,120	240,008	16.80	14,286
1990	186,969.88	109,142	157,513	85,548	17.08	5,009
1991	271,727.79	155,315	224,149	129,097	17.37	7,432
1992	352,217.41	197,036	284,360	173,523	17.66	9,826
1993	248,998.11	136,267	196,659	127,039	17.95	7,077
1994	312,062.92	166,853	240,800	164,882	18.25	9,035
1995	401,388.91	209,395	302,197	219,609	18.56	11,832
1996	355,094.01	180,628	260,680	200,942	18.87	10,649
1997	414,248.74	205,334	296,336	242,187	19.18	12,627
1998	474,114.79	228,450	329,696	286,653	19.51	14,693

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-L0						
NET SALVAGE PERCENT.. -30						
1999	241,592.59	113,166	163,320	150,750	19.83	7,602
2000	454,534.28	206,624	298,197	292,698	20.16	14,519
2001	621,481.71	273,653	394,933	412,993	20.50	20,146
2002	403,948.95	172,107	248,383	276,751	20.84	13,280
2003	527,215.92	216,889	313,012	372,369	21.19	17,573
2004	294,880.03	116,981	168,826	214,518	21.54	9,959
2005	1,924,283.51	734,335	1,059,784	1,441,785	21.90	65,835
2006	877,600.03	321,660	464,216	676,664	22.26	30,398
2007	935,818.49	328,472	474,047	742,517	22.63	32,811
2008	783,740.68	262,602	378,984	639,879	23.01	27,809
2009	433,778.38	138,429	199,779	364,133	23.39	15,568
2010	375,299.03	113,629	163,988	323,901	23.78	13,621
2011	340,499.26	97,383	140,542	302,107	24.18	12,494
2012	530,218.97	142,303	205,370	483,915	24.60	19,671
2013	627,303.18	157,309	227,027	588,467	25.02	23,520
2014	681,177.36	158,253	228,389	657,142	25.46	25,811
2015	1,257,059.40	267,793	386,476	1,247,701	25.92	48,137
2016	1,263,662.75	244,295	352,564	1,290,198	26.39	48,890
2017	3,572,756.41	617,265	890,830	3,753,753	26.88	139,649
2018	1,478,115.80	223,150	322,048	1,599,503	27.40	58,376
2019	10,634,786.35	1,360,264	1,963,118	11,862,104	27.95	424,404
2020	4,212,756.58	436,374	629,770	4,846,814	28.53	169,885
2021	2,657,189.71	206,155	297,520	3,156,827	29.15	108,296
2022	6,278,243.98	310,635	448,305	7,713,412	29.82	258,666
2023	4,792,617.01	84,422	121,837	6,108,565	30.58	199,757
	64,108,114.54	19,806,340	28,551,926	54,788,623		2,146,236

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 3.35

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
1929	1,802.94	1,811	1,983			
1933	219.07	216	241			
1935	2,750.91	2,685	3,026			
1936	344.82	335	379			
1938	25,187.05	24,190	27,706			
1941	130.61	123	144			
1943	25.32	24	28			
1948	6,373.59	5,753	7,011			
1949	213.76	192	235			
1950	2,502.36	2,227	2,753			
1951	937.81	829	1,032			
1952	9,368.70	8,216	10,306			
1954	45,605.12	39,376	50,166			
1955	74,812.12	64,084	82,293			
1956	14,879.59	12,639	16,368			
1957	6,304.58	5,310	6,935			
1958	3,230.28	2,697	3,553			
1959	3,154.47	2,609	3,470			
1961	1,105.18	897	1,216			
1962	54,956.95	44,152	60,453			
1963	2,665.50	2,120	2,932			
1964	1,045.31	822	1,150			
1965	188,331.17	146,521	207,164			
1967	57,913.09	44,025	63,704			
1968	22,039.37	16,552	24,243			
1969	1,140.47	846	1,255			
1970	1,251.51	916	1,377			
1971	785.12	567	853	11	18.88	1
1972	15,428.31	10,991	16,543	428	19.38	22
1974	7,682.60	5,315	8,000	451	20.41	22
1975	6,027.68	4,107	6,182	448	20.93	21
1976	766.39	514	774	69	21.47	3
1977	1,739.36	1,147	1,726	187	22.02	8
1978	1,211,215.60	785,599	1,182,466	149,871	22.57	6,640
1979	77,557.03	49,434	74,407	10,906	23.13	472
1980	19,089.29	11,950	17,987	3,011	23.70	127
1981	1,710,137.43	1,050,360	1,580,978	300,173	24.29	12,358
1982	18,104.86	10,906	16,415	3,500	24.88	141
1983	103,688.56	61,239	92,176	21,881	25.47	859
1984	52,179.24	30,181	45,428	11,969	26.08	459
1985	3,491,709.54	1,977,016	2,975,760	865,120	26.69	32,414

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
1986	502,660.45	278,271	418,847	134,079	27.32	4,908
1987	343,936.35	186,070	280,068	98,262	27.95	3,516
1988	179,615.57	94,873	142,801	54,776	28.59	1,916
1989	431,319.75	222,304	334,607	139,845	29.23	4,784
1990	28,397.11	14,261	21,465	9,772	29.89	327
1991	199,825.96	97,716	147,080	72,729	30.55	2,381
1992	258,913.16	123,192	185,426	99,378	31.21	3,184
1993	13,485.12	6,233	9,382	5,452	31.89	171
1994	8,430.46	3,782	5,693	3,581	32.57	110
1995	61,582.57	26,776	40,303	27,438	33.26	825
1996	265,141.10	111,625	168,015	123,640	33.95	3,642
1997	4,593.17	1,869	2,813	2,239	34.65	65
1998	205,549.92	80,740	121,528	104,577	35.36	2,957
1999	1,317,131.84	498,663	750,576	698,269	36.07	19,359
2000	224,707.93	81,838	123,181	123,998	36.79	3,370
2001	69,411.31	24,280	36,546	39,806	37.51	1,061
2002	325,555.45	109,127	164,255	193,856	38.24	5,069
2003	91,618.65	29,354	44,183	56,598	38.98	1,452
2004	153,207.09	46,851	70,519	98,009	39.71	2,468
2005	199,104.35	57,899	87,148	131,867	40.46	3,259
2006	169,511.45	46,752	70,370	116,093	41.21	2,817
2007	924,067.31	240,996	362,742	653,732	41.96	15,580
2008	281,472.61	69,129	104,051	205,569	42.72	4,812
2009	747,010.01	172,107	259,052	562,659	43.48	12,941
2010	788,824.85	169,758	255,516	612,191	44.24	13,838
2011	169,068.98	33,781	50,846	135,130	45.01	3,002
2012	1,126,719.75	207,536	312,379	927,013	45.79	20,245
2013	69,210.07	11,669	17,564	58,567	46.57	1,258
2014	182,644.01	27,944	42,061	158,847	47.35	3,355
2015	457,508.15	62,771	94,481	408,778	48.14	8,491
2016	224,157.18	27,212	40,959	205,614	48.93	4,202
2017	338,759.39	35,773	53,845	318,790	49.72	6,412
2018	1,579,257.45	141,494	212,973	1,524,210	50.52	30,170
2019	440,392.08	32,326	48,656	435,775	51.33	8,490
2020	336,278.48	19,235	28,952	340,954	52.14	6,539

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -10						
2021	34,663.26	1,421	2,139	35,991	52.95	680
2022	522,932.69	12,862	19,360	555,866	53.77	10,338
2023	3,791,571.38	31,072	46,769	4,123,960	54.59	75,544
	24,312,639.07	7,869,055	11,777,969	14,965,934		347,085
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.1 1.43

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	65,356.26	63,722	65,356			
2005	251,825.77	232,939	251,826			
2006	187,959.15	164,464	178,245	9,714	2.50	3,886
2007	406,076.01	335,013	363,085	42,991	3.50	12,283
2008	1,203,960.29	933,069	1,011,255	192,705	4.50	42,823
2009	179,803.01	130,357	141,280	38,523	5.50	7,004
2010	225,487.40	152,204	164,958	60,529	6.50	9,312
2011	4,518.70	2,824	3,061	1,458	7.50	194
2012	588,212.16	338,222	366,563	221,649	8.50	26,076
2013	149,840.14	78,666	85,258	64,582	9.50	6,798
2014	214,523.36	101,899	110,438	104,085	10.50	9,913
2015	33,060.31	14,051	15,228	17,832	11.50	1,551
2016	1,981.17	743	805	1,176	12.50	94
2017	39,448.77	12,821	13,895	25,554	13.50	1,893
2018	146,388.68	40,257	43,631	102,758	14.50	7,087
2019	187,116.88	42,101	45,629	141,488	15.50	9,128
2020	4,460.83	781	846	3,615	16.50	219
2021	22,263.65	2,783	3,016	19,248	17.50	1,100
2022	103,307.02	7,748	8,397	94,910	18.50	5,130
2023	749,037.03	18,726	20,296	728,741	19.50	37,371
	4,764,626.59	2,673,390	2,893,068	1,871,559		181,862

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 3.82

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,773,852.00	2,575,716	1,571,458	1,202,394	0.50	1,202,394
2018	6,119,537.92	4,808,182	2,933,498	3,186,040	1.50	2,124,027
2019	5,895,328.20	3,789,871	2,312,220	3,583,108	2.50	1,433,243
2020	2,320,164.78	1,160,082	707,772	1,612,393	3.50	460,684
2021	709,566.69	253,415	154,610	554,957	4.50	123,324
2022	482,954.34	103,492	63,141	419,813	5.50	76,330
2023	3,501,704.69	250,127	152,604	3,349,101	6.50	515,246
	21,803,108.62	12,940,885	7,895,303	13,907,806		5,935,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3						27.22

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
1994	139,677.86	137,349	139,678			
1995	99,628.63	94,647	99,629			
1996	107,794.87	98,812	107,795			
1997	18,367.12	16,224	18,367			
1998	2,708.53	2,302	2,678	31	4.50	7
1999	196,557.36	160,522	186,747	9,810	5.50	1,784
2000	9,636.36	7,548	8,781	855	6.50	132
2008	138,912.79	71,772	83,497	55,416	14.50	3,822
2009	9,793.75	4,734	5,507	4,287	15.50	277
2011	60,169.99	25,071	29,167	31,003	17.50	1,772
2013	22,961.97	8,037	9,350	13,612	19.50	698
2015	2,866.48	812	945	1,921	21.50	89
2022	21,303.87	1,065	1,239	20,065	28.50	704
2023	154,465.67	2,575	2,996	151,470	29.50	5,135
	984,845.25	631,470	696,376	288,469		14,420
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0						1.46

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	665,256.00	651,951	662,738	2,518	0.50	2,518
2000	594,179.99	558,529	567,770	26,410	1.50	17,607
2001	567,143.89	510,430	518,875	48,269	2.50	19,308
2002	923,447.98	794,165	807,305	116,143	3.50	33,184
2003	641,433.83	525,976	534,679	106,755	4.50	23,723
2004	295,522.98	230,508	234,322	61,201	5.50	11,127
2005	545,865.76	403,941	410,624	135,242	6.50	20,806
2006	447,226.33	313,058	318,238	128,988	7.50	17,198
2007	1,130,645.73	746,226	758,573	372,073	8.50	43,773
2008	863,950.21	535,649	544,512	319,438	9.50	33,625
2009	418,814.26	242,912	246,931	171,883	10.50	16,370
2010	466,610.78	251,970	256,139	210,472	11.50	18,302
2011	418,290.15	209,145	212,605	205,685	12.50	16,455
2012	758,283.62	348,810	354,581	403,703	13.50	29,904
2013	3,010,020.49	1,264,209	1,285,126	1,724,894	14.50	118,958
2014	1,333,295.91	506,652	515,035	818,261	15.50	52,791
2015	942,791.47	320,549	325,853	616,938	16.50	37,390
2016	1,361,071.93	408,322	415,078	945,994	17.50	54,057
2017	627,806.21	163,230	165,931	461,875	18.50	24,966
2018	2,902,089.18	638,460	649,024	2,253,065	19.50	115,542
2019	2,322,291.54	418,012	424,928	1,897,364	20.50	92,554
2020	1,232,351.77	172,529	175,384	1,056,968	21.50	49,161
2021	935,893.15	93,589	95,138	840,755	22.50	37,367
2022	608,888.99	36,533	37,137	571,752	23.50	24,330
2023	4,414,805.34	88,296	89,757	4,325,048	24.50	176,533
	28,427,977.49	10,433,651	10,606,283	17,821,694		1,087,549

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 3.83

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	346,884.42	338,212	346,884			
2005	639,942.30	591,947	639,942			
2006	531,209.83	464,809	531,210			
2007	355,265.84	293,094	355,266			
2008	366,165.39	283,778	366,165			
2009	170,560.37	123,656	170,560			
2010	536,214.27	361,945	506,217	29,997	6.50	4,615
2011	617,902.76	386,189	540,124	77,779	7.50	10,371
2012	422,219.39	242,776	339,547	82,672	8.50	9,726
2013	301,518.74	158,297	221,394	80,125	9.50	8,434
2014	485,377.78	230,554	322,453	162,925	10.50	15,517
2015	166,566.06	70,791	99,008	67,558	11.50	5,875
2016	419,790.09	157,421	220,170	199,620	12.50	15,970
2017	5,293.47	1,720	2,406	2,887	13.50	214
2018	80,500.66	22,138	30,962	49,539	14.50	3,416
2019	94,855.05	21,342	29,849	65,006	15.50	4,194
2020	17,618.80	3,083	4,312	13,307	16.50	806
2021	8,400.40	1,050	1,469	6,931	17.50	396
2022	149,775.23	11,233	15,710	134,065	18.50	7,247
2023	1,085,959.05	27,149	37,970	1,047,989	19.50	53,743
	6,802,019.90	3,791,184	4,781,618	2,020,402		140,524

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 2.07

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	291,413.59	281,701	173,451	117,963	0.50	117,963
2010	193,890.33	174,501	107,445	86,445	1.50	57,630
2011	1,438,284.10	1,198,565	737,991	700,293	2.50	280,117
2012	90,992.44	69,761	42,954	48,038	3.50	13,725
2013	87,778.08	61,445	37,833	49,945	4.50	11,099
2014	551,892.86	349,530	215,216	336,677	5.50	61,214
2015	438,896.11	248,709	153,137	285,759	6.50	43,963
2016	728,202.52	364,101	224,187	504,016	7.50	67,202
2017	829,861.97	359,604	221,418	608,444	8.50	71,582
2018	22,427,104.85	8,223,347	5,063,349	17,363,756	9.50	1,827,764
2019	927,391.12	278,217	171,306	756,085	10.50	72,008
2020	3,249,168.64	758,129	466,802	2,782,367	11.50	241,945
2021	765,196.72	127,535	78,527	686,670	12.50	54,934
2022	825,117.97	82,512	50,805	774,313	13.50	57,357
2023	5,982,593.36	199,400	122,776	5,859,817	14.50	404,125
	38,827,784.66	12,777,057	7,867,197	30,960,588		3,382,628
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 8.71

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	30,926.08	30,153	29,326	1,600	0.50	1,600
2005	127,163.50	117,626	114,399	12,764	1.50	8,509
2006	27,491.51	24,055	23,395	4,097	2.50	1,639
2007	81,010.32	66,834	65,001	16,009	3.50	4,574
2008	56,180.30	43,540	42,346	13,834	4.50	3,074
2009	440,669.84	319,486	310,722	129,948	5.50	23,627
2010	255,140.02	172,220	167,496	87,644	6.50	13,484
2011	338,769.02	211,731	205,923	132,846	7.50	17,713
2012	276,908.31	159,222	154,854	122,054	8.50	14,359
2013	257.34	135	131	126	9.50	13
2014	60,981.37	28,966	28,171	32,810	10.50	3,125
2015	141,044.37	59,944	58,300	82,744	11.50	7,195
2017	54,098.12	17,582	17,100	36,998	13.50	2,741
2020	1,017,541.47	178,070	173,185	844,356	16.50	51,173
2021	274,302.53	34,288	33,347	240,956	17.50	13,769
2022	81,692.08	6,127	5,959	75,733	18.50	4,094
2023	592,315.89	14,808	14,402	577,914	19.50	29,637
	3,856,492.07	1,484,787	1,444,057	2,412,435		200,326
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 5.19

COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S0						
NET SALVAGE PERCENT.. -10						
1914	108.79	120	120			
1928	37,541.74	39,933	41,296			
1929	7,339.19	7,747	8,073			
1931	30,884.41	32,098	33,973			
1934	289.18	293	313	5	3.88	1
1936	1,572.18	1,569	1,676	53	4.63	11
1937	47.39	47	50	2	5.01	
1941	170.16	163	174	13	6.53	2
1942	35.16	33	35	4	6.91	1
1943	335.69	315	336	33	7.30	5
1946	85.97	79	84	11	8.46	1
1948	928.13	832	889	132	9.24	14
1949	1,469.16	1,304	1,393	223	9.64	23
1950	22,370.17	19,671	21,008	3,599	10.03	359
1951	217,323.70	189,189	202,048	37,008	10.43	3,548
1952	2,090.91	1,802	1,924	376	10.83	35
1953	63,142.02	53,856	57,517	11,939	11.23	1,063
1954	1,401,255.96	1,182,856	1,263,256	278,126	11.63	23,915
1955	245,976.07	205,474	219,440	51,134	12.03	4,251
1956	836,394.84	691,130	738,107	181,927	12.44	14,624
1957	22,539.41	18,421	19,673	5,120	12.85	398
1958	123,925.79	100,194	107,004	29,314	13.25	2,212
1959	71,723.42	57,326	61,223	17,673	13.67	1,293
1960	56,368.14	44,544	47,572	14,433	14.08	1,025
1961	10,299.89	8,046	8,593	2,737	14.49	189
1962	29,399.04	22,695	24,238	8,101	14.91	543
1963	117,894.81	89,923	96,035	33,649	15.33	2,195
1964	554,924.33	418,135	446,556	163,861	15.75	10,404
1965	50,277.48	37,408	39,951	15,354	16.18	949
1966	1,568,272.75	1,152,367	1,230,695	494,405	16.60	29,783
1967	584,394.42	423,885	452,697	190,137	17.03	11,165
1968	641,366.30	459,141	490,349	215,154	17.46	12,323
1969	101,852.67	71,928	76,817	35,221	17.90	1,968
1970	40,445.99	28,180	30,095	14,396	18.33	785
1971	94,628.73	65,016	69,435	34,657	18.77	1,846
1972	573,672.13	388,594	415,007	216,032	19.21	11,246
1973	964,654.55	643,888	687,654	373,466	19.66	18,996
1974	120,565.74	79,308	84,699	47,923	20.10	2,384
1975	251,628.24	163,030	174,111	102,680	20.55	4,997
1976	43,532.88	27,764	29,651	18,235	21.01	868
1977	230,281.26	144,589	154,417	98,892	21.46	4,608

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S0						
NET SALVAGE PERCENT.. -10						
1978	524,078.02	323,754	345,760	230,726	21.92	10,526
1979	591,013.89	358,994	383,395	266,720	22.39	11,912
1980	2,156,346.76	1,287,986	1,375,532	996,449	22.85	43,608
1981	4,290,313.67	2,518,243	2,689,412	2,029,933	23.32	87,047
1982	1,407,472.22	811,267	866,410	681,809	23.80	28,647
1983	2,979,709.09	1,686,694	1,801,341	1,476,339	24.27	60,830
1984	1,476,006.91	819,597	875,306	748,302	24.76	30,222
1985	8,008,971.69	4,362,647	4,659,183	4,150,686	25.24	164,449
1986	13,259,968.37	7,080,028	7,561,269	7,024,696	25.73	273,016
1987	662,487.13	346,441	369,989	358,747	26.23	13,677
1988	1,739,633.34	890,971	951,532	962,065	26.72	36,005
1989	284,519.83	142,527	152,215	160,757	27.23	5,904
1990	2,345,181.92	1,148,482	1,226,546	1,353,154	27.74	48,780
1991	1,306,229.76	625,031	667,515	769,338	28.25	27,233
1992	3,246,610.26	1,516,362	1,619,432	1,951,839	28.77	67,843
1993	1,170,141.66	533,140	569,378	717,778	29.29	24,506
1994	782,513.36	347,405	371,019	489,746	29.82	16,423
1995	1,109,000.09	479,177	511,747	708,153	30.36	23,325
1996	1,087,825.17	457,104	488,174	708,434	30.90	22,927
1997	1,463,801.32	597,377	637,982	972,199	31.45	30,913
1998	731,513.58	289,679	309,369	495,296	32.00	15,478
1999	1,133,775.82	435,007	464,575	782,578	32.56	24,035
2000	210,453.66	78,108	83,417	148,082	33.13	4,470
2001	766,236.42	274,604	293,269	549,591	33.71	16,304
2002	2,446,903.26	845,699	903,183	1,788,411	34.29	52,155
2003	370,077.35	123,021	131,383	275,702	34.89	7,902
2004	880,724.77	281,145	300,255	668,542	35.49	18,837
2005	597,250.66	182,639	195,053	461,923	36.10	12,796
2006	464,638.70	135,749	144,976	366,127	36.72	9,971
2007	857,075.59	238,524	254,737	688,046	37.35	18,422
2008	5,651,401.85	1,493,213	1,594,709	4,621,833	37.99	121,659
2009	449,049.92	112,227	119,855	374,100	38.64	9,682
2010	652,903.65	153,694	164,141	554,053	39.30	14,098
2011	2,763,185.47	609,117	650,520	2,388,984	39.98	59,754
2012	1,103,015.00	226,405	241,794	971,522	40.67	23,888
2013	1,075,658.21	204,224	218,105	965,119	41.37	23,329
2014	1,263,998.70	219,961	234,912	1,155,487	42.09	27,453
2015	1,046,932.04	165,143	176,368	975,257	42.83	22,770
2016	1,829,060.88	258,337	275,897	1,736,070	43.58	39,836
2017	5,300,043.16	658,795	703,574	5,126,473	44.35	115,591
2018	2,621,412.78	279,705	298,717	2,584,837	45.15	57,250

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (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-S0						
NET SALVAGE PERCENT.. -10						
2019	11,424,802.29	1,015,436	1,084,457	11,482,826	45.96	249,844
2020	3,495,710.17	246,098	262,826	3,582,455	46.80	76,548
2021	2,464,853.28	126,348	134,936	2,576,403	47.67	54,047
2022	6,503,152.73	204,589	218,495	6,934,973	48.57	142,783
2023	8,414,006.07	90,703	96,868	9,158,539	49.51	184,984
	123,531,669.26	42,154,290	45,017,712	90,867,124		2,599,709
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.0 2.10

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	23,056.54	22,480	19,160	3,897	0.50	3,897
2005	731.93	677	577	155	1.50	103
2006	559,762.83	489,792	417,451	142,312	2.50	56,925
2007	3,912.30	3,228	2,751	1,161	3.50	332
2009	120,749.27	87,543	74,613	46,136	5.50	8,388
2010	559,817.53	377,877	322,066	237,752	6.50	36,577
2011	480,471.26	300,295	255,943	224,528	7.50	29,937
2012	18,731.75	10,771	9,180	9,552	8.50	1,124
2013	1,083,028.65	568,590	484,611	598,418	9.50	62,991
2014	308,193.50	146,392	124,770	183,424	10.50	17,469
2015	933,354.41	396,676	338,089	595,265	11.50	51,762
2016	145,731.84	54,649	46,578	99,154	12.50	7,932
2017	281,273.19	91,414	77,912	203,361	13.50	15,064
2018	274,929.80	75,606	64,439	210,491	14.50	14,517
2019	389,388.76	87,612	74,672	314,717	15.50	20,304
2020	58,401.70	10,220	8,711	49,691	16.50	3,012
2021	100,982.00	12,623	10,759	90,223	17.50	5,156
2022	317,782.43	23,834	20,313	297,469	18.50	16,079
2023	411,158.00	10,279	8,761	402,397	19.50	20,636
	6,071,457.69	2,770,558	2,361,356	3,710,102		372,205
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.0 6.13

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 391.20 COMPUTERS AND PERIPHERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	6,980,002.90	6,481,421	4,147,391	2,832,612	0.50	2,832,612
2018	888,696.87	698,258	446,808	441,889	1.50	294,593
2019	119,349.04	76,725	49,095	70,254	2.50	28,102
2020	183,262.56	91,631	58,634	124,629	3.50	35,608
2021	271,928.69	97,117	62,144	209,785	4.50	46,619
2022	879,935.34	188,561	120,658	759,277	5.50	138,050
2023	1,138,491.07	81,322	52,037	1,086,454	6.50	167,147
	10,461,666.47	7,715,035	4,936,767	5,524,899		3,542,731
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.6						33.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
1994	69,309.39	68,154	61,886	7,423	0.50	7,423
1995	62,707.93	59,573	54,094	8,614	1.50	5,743
1996	84,523.05	77,480	70,354	14,169	2.50	5,668
1997	47,733.27	42,164	38,286	9,447	3.50	2,699
1998	66,132.19	56,212	51,042	15,090	4.50	3,353
1999	282,891.88	231,029	209,781	73,111	5.50	13,293
2000	197,701.27	154,865	140,622	57,079	6.50	8,781
2001	114,098.73	85,574	77,704	36,395	7.50	4,853
2002	427,322.89	306,249	278,083	149,240	8.50	17,558
2003	189,234.65	129,310	117,417	71,818	9.50	7,560
2004	187,624.71	121,956	110,739	76,886	10.50	7,322
2005	36,507.70	22,513	20,442	16,066	11.50	1,397
2006	17,483.29	10,199	9,261	8,222	12.50	658
2011	292,114.52	121,715	110,521	181,594	17.50	10,377
2014	234,200.02	74,164	67,343	166,857	20.50	8,139
2015	65,197.21	18,472	16,773	48,424	21.50	2,252
2016	46,273.01	11,568	10,504	35,769	22.50	1,590
2019	38,768.98	5,815	5,280	33,489	25.50	1,313
2021	62,100.46	5,175	4,699	57,401	27.50	2,087
2022	149,139.83	7,457	6,772	142,368	28.50	4,995
2023	192,962.32	3,217	2,921	190,041	29.50	6,442
	2,864,027.30	1,612,861	1,464,524	1,399,503		123,503
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.3 4.31

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	609,072.94	596,891	609,073			
2000	315,701.23	296,759	315,701			
2001	421,767.80	379,591	421,768			
2002	515,026.09	442,922	515,026			
2003	277,547.69	227,589	277,548			
2004	36,379.01	28,376	36,379			
2005	6,658.05	4,927	6,658			
2006	67,182.01	47,027	67,182			
2007	217,310.10	143,425	217,310			
2008	75,641.35	46,898	75,641			
2009	40,890.93	23,717	40,891			
2011	153,934.63	76,967	153,935			
2012	78,420.35	36,073	78,420			
2013	77,567.93	32,579	77,568			
2015	186,037.64	63,253	186,038			
2016	469,315.56	140,795	465,806	3,510	17.50	201
2017	927,389.28	241,121	797,725	129,664	18.50	7,009
2018	257,238.58	56,592	187,229	70,010	19.50	3,590
2019	1,467,570.41	264,163	873,957	593,613	20.50	28,957
2020	896,707.45	125,539	415,333	481,374	21.50	22,389
2021	410,469.34	41,047	135,800	274,669	22.50	12,208
2022	457,918.30	27,475	90,898	367,020	23.50	15,618
2023	592,470.68	11,849	39,201	553,270	24.50	22,582
	8,558,217.35	3,355,575	6,085,087	2,473,130		112,554

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0 1.32

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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	13,805.10	12,770	9,445	4,360	1.50	2,907
2006	16,781.58	14,684	10,861	5,921	2.50	2,368
2007	99,687.87	82,242	60,830	38,858	3.50	11,102
2009	4,279.64	3,103	2,295	1,985	5.50	361
2012	19,104.27	10,985	8,125	10,979	8.50	1,292
2015	69,848.87	29,686	21,957	47,892	11.50	4,165
2017	150,436.89	48,892	36,163	114,274	13.50	8,465
2018	159,971.30	43,992	32,539	127,432	14.50	8,788
2019	385,621.43	86,765	64,175	321,446	15.50	20,738
2020	349,423.14	61,149	45,229	304,194	16.50	18,436
2021	338,583.45	42,323	31,304	307,279	17.50	17,559
2022	94,769.17	7,108	5,257	89,512	18.50	4,838
2023	122,615.66	3,065	2,267	120,349	19.50	6,172
	1,824,928.37	446,764	330,447	1,494,481		107,191

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 5.87

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	4,366,692.84	4,221,151	3,165,633	1,201,060	0.50	1,201,060
2010	1,338,718.85	1,204,847	903,570	435,149	1.50	290,099
2011	1,170,354.64	975,292	731,416	438,939	2.50	175,576
2012	257,841.98	197,680	148,249	109,593	3.50	31,312
2013	1,920,142.24	1,344,100	1,008,002	912,140	4.50	202,698
2014	1,709,231.44	1,082,508	811,822	897,409	5.50	163,165
2015	1,213,871.14	687,864	515,861	698,010	6.50	107,386
2016	59,250.73	29,625	22,217	37,034	7.50	4,938
2017	949,997.64	411,662	308,724	641,274	8.50	75,444
2018	333,846.52	122,412	91,802	242,045	9.50	25,478
2019	657,996.77	197,399	148,039	509,958	10.50	48,567
2020	630,884.67	147,204	110,395	520,490	11.50	45,260
2022	1,364,637.32	136,464	102,340	1,262,297	13.50	93,503
2023	1,765,615.41	58,848	44,133	1,721,482	14.50	118,723
	17,739,082.19	10,817,056	8,112,203	9,626,879		2,583,209
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.7						14.56

NORTHERN INDIANA PUBLIC SERVICE COMPANY
COMMON PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

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						
2006	18,364.29	16,069	18,364			
2007	934,308.86	770,805	934,309			
2009	12,589.55	9,127	11,580	1,010	5.50	184
2010	101,638.01	68,606	87,042	14,596	6.50	2,246
2011	9,440.21	5,900	7,485	1,955	7.50	261
2013	93,930.15	49,313	62,564	31,366	9.50	3,302
2014	237,133.14	112,638	142,906	94,227	10.50	8,974
2015	911,511.78	387,393	491,492	420,020	11.50	36,523
2017	268,941.92	87,406	110,894	158,048	13.50	11,707
2019	144,820.88	32,585	41,341	103,480	15.50	6,676
2020	113,124.95	19,797	25,117	88,008	16.50	5,334
2022	172,336.38	12,925	16,398	155,938	18.50	8,429
2023	222,974.83	5,574	7,072	215,903	19.50	11,072
	3,241,114.95	1,578,138	1,956,564	1,284,551		94,708

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.6 2.92

2021 ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS									
MICHIGAN CITY GENERATING STATION	12-2026	110-R2.5	*	49,860,654.84	30,432,676	21,422,405	1,947,491	3.91	11.0
MICHIGAN CITY - UNIT 12	12-2026	110-R2.5	(4)	101,006,387.44	54,647,324	50,399,319	4,581,756	4.54	11.0
R M SCHAHFER GENERATING STATION	12-2025	110-R2.5	(7)	109,665,813.25	21,996,169	95,346,251	8,667,841	7.90	11.0
R M SCHAHFER - UNIT 14	12-2021	110-R2.5	(7)	7,254,940.91	7,762,787	0	0	-	-
R M SCHAHFER - UNIT 15	12-2021	110-R2.5	(7)	8,973,687.98	9,601,846	0	0	-	-
R M SCHAHFER - UNIT 17	12-2025	110-R2.5	(7)	136,293,713.23	31,662,830	114,171,443	10,378,222	7.62	11.0
R M SCHAHFER - UNIT 18	12-2025	110-R2.5	(7)	62,460,412.94	14,342,013	52,490,629	4,771,875	7.64	11.0
SUGAR CREEK	06-2068	110-R2.5	(5)	7,980,101.24	2,629,867	5,749,239	132,926	1.67	43.3
TOTAL ACCOUNT 311				483,495,711.83	173,075,512	339,579,286	30,481,111	6.30	11.1
BOILER PLANT EQUIPMENT									
312.10 BOILER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0	*	110,113,430.92	41,570,898	72,947,070	6,631,552	6.02	11.0
R M SCHAHFER GENERATING STATION	12-2026	55-S0	(4)	218,680,126.30	69,728,959	157,698,372	14,336,216	6.56	11.0
R M SCHAHFER - UNIT 14	12-2021	55-S0	(7)	54,729,627.05	10,075,439	48,485,262	4,407,751	8.05	11.0
R M SCHAHFER - UNIT 15	12-2021	55-S0	(7)	49,723,376.18	33,204,013	0	0	-	-
R M SCHAHFER - UNIT 17	12-2025	55-S0	(7)	33,603,926.03	35,956,201	0	0	-	-
R M SCHAHFER - UNIT 18	12-2025	55-S0	(7)	189,794,021.93	37,190,891	165,888,712	15,080,792	7.95	11.0
SUGAR CREEK	06-2068	55-S0	(7)	192,698,651.43	36,743,827	169,443,730	15,403,975	7.99	11.0
TOTAL ACCOUNT 312.1			(5)	90,321,673.65	42,963,577	51,874,180	1,795,620	1.99	28.9
TOTAL ACCOUNT 312.1									
312.20 BOILER PLANT - MOBILE FUEL HDL/STRG									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0	*	7,955,843.88	5,110,180	3,163,898	287,627	3.62	11.0
MICHIGAN CITY - UNIT 12	12-2026	55-S0	(4)	766,549.43	523,355	273,856	24,896	3.25	11.0
R M SCHAHFER GENERATING STATION	12-2025	55-S0	(7)	15,943,263.85	4,036,451	13,022,841	1,183,895	7.43	11.0
TOTAL ACCOUNT 312.2				24,665,657.16	9,669,986	16,460,595	1,496,418	6.07	11.0
312.30 BOILER PLANT - UNIT TRAIN COAL CARS									
R M SCHAHFER GENERATING STATION	25-R2.5		0	1,164,024.00	185,256	978,768	88,979	7.64	11.0
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT									
MICHIGAN CITY - UNIT 12	12-2026	55-S0	*	207,071,320.27	57,194,464	158,159,709	14,378,155	6.94	11.0
R M SCHAHFER GENERATING STATION	12-2025	55-S0	(7)	4,833,146.75	847,278	4,431,189	402,835	8.17	11.0
R M SCHAHFER - UNIT 14	12-2021	55-S0	(7)	6,435,509.61	6,885,995	0	0	-	-
R M SCHAHFER - UNIT 15	12-2021	55-S0	(7)	23,150,634.50	24,771,179	0	0	-	-
R M SCHAHFER - UNIT 17	12-2025	55-S0	(7)	73,540,885.58	14,825,795	63,862,953	5,805,723	7.89	11.0
R M SCHAHFER - UNIT 18	12-2025	55-S0	(7)	65,161,880.01	13,066,897	56,656,315	5,150,574	7.90	11.0
TOTAL ACCOUNT 312.4				380,293,376.72	117,591,608	283,110,166	25,737,287	6.77	11.0
312.50 BOILER PLANT - COAL PILE BASE									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0	*	664,033.03	453,824	236,770	21,525	3.24	11.0
R M SCHAHFER - UNIT 17	12-2025	55-S0	(7)	1,200,088.24	270,694	1,013,400	92,127	7.68	11.0
R M SCHAHFER - UNIT 18	12-2025	55-S0	(7)	1,200,088.24	270,693	1,013,401	92,127	7.68	11.0
TOTAL ACCOUNT 312.5				3,064,209.51	995,211	2,263,571	205,779	6.72	11.0
TOTAL ACCOUNT 312				1,348,852,100.88	455,875,866	969,150,426	85,184,369	6.32	11.4

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
314.00 TURBOGENERATOR UNITS									
MICHIGAN CITY GENERATING STATION	12-2026	60-R2	*	1,459,627.07	770,973	747,039	67,913	4.65	11.0
MICHIGAN CITY - UNIT 12	12-2026	60-R2	*	93,680,757.00	38,998,414	58,429,573	5,311,779	5.67	11.0
R M SCHAEFER GENERATING STATION	12-2025	60-R2	*	2,669,941.24	719,611	2,137,226	194,293	7.28	11.0
R M SCHAEFER - UNIT 14	12-2021	60-R2	*	8,274,048.05	8,653,231	0	0	-	-
R M SCHAEFER - UNIT 15	12-2021	60-R2	*	14,130,188.82	15,119,302	0	0	-	-
R M SCHAEFER - UNIT 17	12-2025	60-R2	*	85,501,635.23	24,347,922	67,138,828	6,103,530	7.14	11.0
R M SCHAEFER - UNIT 18	12-2025	60-R2	*	93,471,188.79	26,046,045	73,968,127	6,724,375	7.19	11.0
SUGAR CREEK	06-2068	60-R2	*	55,352,854.72	18,394,545	39,725,952	1,154,581	2.09	34.4
TOTAL ACCOUNT 314				354,540,240.92	133,250,043	242,146,745	19,556,471	5.52	12.4
315.00 ACCESSORY ELECTRIC EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	65-R2	*	20,833,837.31	13,701,804	7,965,387	724,126	3.48	11.0
MICHIGAN CITY - UNIT 12	12-2026	65-R2	*	33,042,569.97	21,701,502	12,662,759	1,151,160	3.48	11.0
R M SCHAEFER GENERATING STATION	12-2025	65-R2	*	30,060,116.21	8,372,151	23,613,575	2,164,870	7.20	11.0
R M SCHAEFER - UNIT 14	12-2021	65-R2	*	9,152,749.82	9,793,442	0	0	-	-
R M SCHAEFER - UNIT 15	12-2021	65-R2	*	6,314,514.56	6,756,531	0	0	-	-
R M SCHAEFER - UNIT 17	12-2025	65-R2	*	58,228,056.41	16,873,674	45,430,346	4,130,031	7.09	11.0
R M SCHAEFER - UNIT 18	12-2025	65-R2	*	42,552,974.61	12,043,905	33,487,778	3,044,343	7.15	11.0
SUGAR CREEK	06-2068	65-R2	*	4,712,044.95	2,050,199	2,897,448	80,477	1.71	36.0
TOTAL ACCOUNT 315				204,916,854.84	91,293,208	126,257,293	11,295,007	5.51	11.2
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	70-R1.5	*	3,770,198.53	2,246,186	1,674,820	152,256	4.04	11.0
MICHIGAN CITY - UNIT 12	12-2026	70-R1.5	*	4,479,760.83	2,843,210	1,715,741	155,976	3.48	11.0
R M SCHAEFER GENERATING STATION	12-2025	70-R1.5	*	11,062,948.34	3,202,277	8,635,078	785,007	7.10	11.0
R M SCHAEFER - UNIT 14	12-2021	70-R1.5	*	881,904.75	1,050,638	0	0	-	-
R M SCHAEFER - UNIT 15	12-2021	70-R1.5	*	1,811,815.01	1,938,642	0	0	-	-
R M SCHAEFER - UNIT 17	12-2025	70-R1.5	*	6,188,369.28	1,745,318	4,876,237	443,294	7.16	11.0
R M SCHAEFER - UNIT 18	12-2025	70-R1.5	*	6,327,483.45	1,786,240	4,984,167	453,106	7.16	11.0
SUGAR CREEK	06-2068	70-R1.5	*	3,878,122.08	1,059,630	3,012,398	84,552	2.18	35.6
TOTAL ACCOUNT 316				38,500,602.27	15,972,141	24,898,441	2,074,191	5.39	12.0
TOTAL STEAM PRODUCTION PLANT				2,430,305,510.74	869,466,770	1,702,032,191	148,591,149	6.11	11.5
331.00 HYDRO PLANT									
STRUCTURES AND IMPROVEMENTS	11-2037	70-S1	*	3,420,762.49	1,546,034	2,182,597	139,056	4.07	15.7
NORWAY GENERATING STATION	11-2037	70-S1	*	6,803,370.20	3,066,889	4,416,818	281,773	4.14	15.7
OAKDALE GENERATING STATION									
TOTAL ACCOUNT 331				10,224,132.69	4,612,923	6,599,415	420,829	4.12	15.7
332.00 RESERVOIRS, DAMS AND WATERWAYS									
NORWAY GENERATING STATION	11-2037	85-R3	*	27,767,537.75	2,014,375	28,252,241	1,799,407	6.48	15.7
OAKDALE GENERATING STATION	11-2037	85-R3	*	18,138,017.56	1,774,648	18,177,171	1,158,949	6.39	15.7
TOTAL ACCOUNT 332				45,905,555.31	3,789,023	46,429,412	2,958,356	6.44	15.7
333.00 WATER WHEELS, TURBINES AND GENERATORS									
NORWAY GENERATING STATION	11-2037	75-R2	*	7,170,119.87	1,895,176	5,920,255	397,361	5.54	14.9
OAKDALE GENERATING STATION	11-2037	75-R2	*	6,162,933.62	2,143,233	4,635,994	309,391	5.02	15.0
TOTAL ACCOUNT 333				13,333,053.49	4,038,409	10,556,249	706,752	5.30	14.9
334.00 ACCESSORY ELECTRIC EQUIPMENT									
NORWAY GENERATING STATION	11-2037	55-L1.5	*	1,615,096.05	891,338	869,117	63,536	3.93	13.7
OAKDALE GENERATING STATION	11-2037	55-L1.5	*	801,807.92	254,760	627,229	42,696	5.32	14.7
TOTAL ACCOUNT 334				2,416,903.97	1,146,098	1,496,346	106,232	4.40	14.1

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	TOTAL ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCURAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
NORWAY GENERATING STATION	11-2037	55-S0.5 *	(9)	657,292.16	221,924	494,524	33,670	5.12	14.7
OAKDALE GENERATING STATION	11-2037	55-S0.5 *	(10)	115,215.59	51,225	75,512	5,259	4.56	14.4
TOTAL ACCOUNT 335				772,507.75	273,149	570,036	38,929	5.04	14.6
TOTAL HYDRO PLANT				72,652,153.21	13,859,602	65,651,458	4,231,098	5.82	15.5
GAS TURBINE PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
R M SCHAHFER - UNITS 16A AND 16B	12-2026	50-S2.5 *	(2)	2,235,015.24	1,841,439	438,277	91,209	4.08	4.8
SUGAR CREEK	06-2048	50-S2.5 *	(1)	11,735,456.55	5,582,303	6,270,508	262,965	2.24	23.8
TOTAL ACCOUNT 341				13,970,471.79	7,423,742	6,708,785	354,174	2.54	18.9
342.00 FUEL HOLDERS, PRODUCTS & ACCESSORIES									
R M SCHAHFER - UNITS 16A AND 16B	12-2026	50-S2.5 *	(2)	5,229,879.18	4,405,418	929,059	206,721	3.95	4.5
R M SCHAHFER - UNIT 16A	12-2026	50-S2.5 *	(2)	2,214,317.98	1,850,392	408,212	89,012	4.02	4.6
R M SCHAHFER - UNIT 16B	12-2026	50-S2.5 *	(2)	1,297,414.52	1,074,728	248,635	53,355	4.11	4.7
SUGAR CREEK	06-2048	50-S2.5 *	(1)	3,078,422.63	1,807,103	1,302,104	54,687	1.78	23.8
TOTAL ACCOUNT 342				11,820,034.31	9,137,641	2,888,010	403,775	3.42	7.2
343.00 PRIME MOVERS									
R M SCHAHFER - UNITS 16A AND 16B	12-2026	50-R1 *	(2)	2,408,331.85	2,245,867	210,631	43,906	1.82	4.8
R M SCHAHFER - UNIT 16A	12-2026	50-R1 *	(2)	9,216,091.71	8,642,494	757,920	160,068	1.74	4.7
R M SCHAHFER - UNIT 16B	12-2026	50-R1 *	(2)	22,144,488.01	15,137,714	7,449,664	1,531,510	6.92	4.9
SUGAR CREEK	06-2048	50-R1 *	(1)	73,680,825.16	27,873,122	46,544,511	2,233,962	3.03	20.8
TOTAL ACCOUNT 343				107,449,736.73	53,899,197	54,962,726	3,969,446	3.69	13.8
344.00 GENERATORS									
R M SCHAHFER - UNIT 16A	12-2026	55-R3 *	(2)	4,997,754.15	4,025,205	1,072,504	219,571	4.39	4.9
R M SCHAHFER - UNIT 16B	12-2026	55-R3 *	(2)	2,436,314.29	2,163,378	321,663	68,692	2.82	4.7
SUGAR CREEK	06-2048	55-R3 *	(1)	38,919,949.22	20,356,369	18,952,679	779,060	2.00	24.3
TOTAL ACCOUNT 344				46,353,917.66	26,544,952	20,346,846	1,067,323	2.30	19.1
344.10 GENERATORS - SOLAR									
TOTAL ACCOUNT 344.10				845,974.35	59,628	886,346	56,744	6.00	15.6
345.00 ACCESSORY ELECTRIC EQUIPMENT									
R M SCHAHFER - UNITS 16A AND 16B	12-2026	50-S1 *	(2)	16,460,198.48	9,595,558	7,193,844	1,441,652	8.76	5.0
R M SCHAHFER - UNIT 16A	12-2026	50-S1 *	(2)	736,827.01	751,564	0	0	-	-
R M SCHAHFER - UNIT 16B	12-2026	50-S1 *	(2)	1,269,901.58	1,295,300	0	0	-	-
SUGAR CREEK	06-2048	50-S1 *	(1)	33,222,855.74	16,742,262	16,812,822	781,709	2.35	21.5
TOTAL ACCOUNT 345				51,689,782.81	28,384,684	24,006,666	2,223,361	4.30	10.8
345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR									
TOTAL ACCOUNT 345.10				236,493.62	14,907	221,587	14,186	6.00	15.6
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
R M SCHAHFER - UNITS 16A AND 16B	12-2026	55-R2.5 *	(2)	337,118.55	245,199	98,662	19,852	5.89	5.0
SUGAR CREEK	06-2048	55-R2.5 *	(1)	5,424,127.81	2,423,320	3,055,049	127,920	2.36	23.9
TOTAL ACCOUNT 346				5,761,246.36	2,668,519	3,153,711	147,772	2.56	21.3
TOTAL GAS TURBINE PLANT				238,227,657.63	128,133,270	113,174,677	8,236,781	3.46	13.7

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
TRANSMISSION PLANT									
350.20 LAND RIGHTS		75-R4	0	69,313,829.33	13,305,201	56,008,628	876,833	1.27	63.9
352.00 STRUCTURES AND IMPROVEMENTS		65-R1.5	(15)	75,707,161.05	34,900,938	52,162,297	1,340,689	1.77	38.9
353.00 STATION EQUIPMENT		50-S0	(15)	899,272,082.59	296,556,111	737,606,784	25,810,009	2.87	28.6
354.00 TOWERS AND FIXTURES		70-R4	(30)	143,767,013.81	89,145,964	97,751,154	2,078,762	1.45	47.0
355.00 POLES AND FIXTURES		60-R1	(35)	483,280,227.65	116,245,373	536,182,934	15,433,940	3.19	34.7
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R2	(40)	289,774,133.70	118,297,086	287,386,701	6,952,646	2.40	41.3
357.00 UNDERGROUND CONDUIT		65-S4	(5)	740,688.69	701,513	76,210	2,557	0.35	29.8
358.00 UNDERGROUND CONDUCTORS AND DEVICES		50-R1.5	(5)	3,172,674.32	2,278,943	2,278,943	72,961	2.30	31.2
359.00 ROADS AND TRAILS		70-R4	0	75,948.33	68,318	7,630	275	0.36	27.7
TOTAL TRANSMISSION PLANT				1,965,103,759.47	670,272,869	1,769,461,281	52,568,672	2.68	33.7
DISTRIBUTION PLANT									
360.20 LAND RIGHTS		75-R4	0	1,166,003.94	332,653	833,351	15,291	1.31	54.5
361.00 STRUCTURES AND IMPROVEMENTS		65-R1.5	(15)	14,259,785.61	9,160,023	7,238,730	208,451	1.46	34.7
362.00 STATION EQUIPMENT		50-R1.5	(15)	468,391,383.70	140,346,798	398,303,293	14,102,209	3.01	28.2
POLES, TOWERS AND FIXTURES									
364.10 CUSTOMER TRANSFORMER STATION		50-S0	(55)	48,188,471.63	32,513,766	42,178,365	1,506,469	3.13	28.0
364.20 POLES, TOWERS, AND FIXTURES		47-R1	(55)	521,434,382.65	211,996,612	596,226,681	22,898,270	4.39	26.0
TOTAL ACCOUNT 364				569,622,854.28	244,510,378	638,405,046	24,404,739	4.28	26.2
OVERHEAD CONDUCTORS AND DEVICES									
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(60)	328,284,425.83	200,055,840	325,199,241	9,112,570	2.78	35.7
366.00 UNDERGROUND CONDUIT		70-S2.5	(5)	5,056,448.39	2,077,199	3,232,073	76,052	1.50	42.5
367.00 UNDERGROUND CONDUCTORS AND DEVICES		52-R2.5	(35)	498,298,376.76	169,526,922	503,175,887	14,706,672	2.95	34.2
368.00 LINE TRANSFORMERS		47-S0	(10)	320,043,987.25	140,818,355	211,230,031	8,227,064	2.57	25.7
SERVICES									
369.10 OVERHEAD SERVICES		47-R1	(40)	46,652,002.85	41,899,077	23,413,727	859,474	1.84	27.2
369.20 UNDERGROUND SERVICES		70-R3	(40)	237,201,061.79	147,414,771	184,666,716	3,604,824	1.52	51.2
TOTAL ACCOUNT 369				283,853,064.64	189,313,848	208,080,443	4,464,298	1.57	46.6
METERS									
370.10 CUSTOMER METERING STATIONS		50-R2	(5)	20,207,958.90	9,807,593	11,410,764	372,529	1.84	30.6
370.20 METERS		24-L0	(5)	64,343,298.31	19,151,025	48,409,438	4,139,478	6.43	11.7
TOTAL ACCOUNT 370				84,551,257.21	28,958,618	59,820,202	4,512,007	5.34	13.3
INSTALLATIONS ON CUSTOMER PREMISES									
371.00 INSTALLATIONS ON CUSTOMER PREMISES		20-O1	(30)	8,867,143.93	6,435,693	5,091,594	509,942	5.75	10.0
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		31-L0	(30)	54,325,336.07	24,921,112	45,701,825	3,028,672	5.58	15.1
TOTAL DISTRIBUTION PLANT				2,636,720,068.61	1,156,457,439	2,406,311,716	83,367,967	3.16	28.9
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		55-R1.5	(10)	20,500,122.83	11,606,976	10,943,159	350,211	1.71	31.2
391.10 OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED			0	33,852.74	33,853	0	0	-	-
AMORTIZED		20-SQ	0	4,016,011.53	2,662,005	1,354,007	146,441	3.65	9.2
TOTAL ACCOUNT 391.1				4,049,864.27	2,695,858	1,354,007	146,441	3.62	9.2
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT		7-SQ	0	18,932,882.73	8,371,314	10,561,569	2,704,897	14.29	3.9
393.00 STORES EQUIPMENT		30-SQ	0	835,159.07	695,778	139,361	9,268	1.11	15.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	23,869,799.51	9,537,710	14,332,090	852,496	3.57	16.8
395.00 LABORATORY EQUIPMENT FULLY ACCRUED			0	93,530.38	93,530	0	0	-	-
AMORTIZED		20-SQ	0	5,777,991.41	4,828,205	949,786	74,738	1.29	12.7
TOTAL ACCOUNT 395				5,871,521.79	4,921,735	949,786	74,738	1.27	12.7
397.00 COMMUNICATION EQUIPMENT FULLY ACCRUED			0	58,339.54	58,340	0	0	-	-
AMORTIZED		15-SQ	0	32,286,116.96	7,607,027	24,681,090	2,268,984	7.03	10.9
TOTAL ACCOUNT 397				32,346,456.50	7,665,367	24,681,090	2,268,984	7.01	10.9

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2021 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCURAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
398.00 MISCELLANEOUS EQUIPMENT		20-SQ	0	3,202,510.84	1,144,462	2,058,049	163,001	5.09	12.6
TOTAL DEPRECIABLE GENERAL PLANT				109,608,317.54	46,639,200	65,019,131	6,570,036	5.99	9.9
ACCOUNT 391.2 RESERVE AMORTIZATION					16,000,000		(3,200,000)	***	5.0
TOTAL DEPRECIABLE ELECTRIC PLANT				7,452,617,467.20	2,900,829,150	6,121,650,454	300,365,703	4.03	20.4
NONDEPRECIABLE									
302.00 FRANCHISES AND CONSENTS				1,389,41					
303.00 MISCELLANEOUS INTANGIBLE PLANT				77,966,829.34	54,024,767				
310.00 LAND AND LAND RIGHTS				5,145,662.26					
311.00 STRUCTURES AND IMPROVEMENTS					2,895,080				
BAILLY GENERATING STATION					4,481,692				
DH MITCHELL GENERATING STATION					29,975,461				
312.10 BOILER PLANT EQUIPMENT					2,821,855				
BAILLY GENERATING STATION					1,248,875				
DH MITCHELL GENERATING STATION					6,100				
BAILLY GENERATING STATION					6,978				
DH MITCHELL GENERATING STATION					6,064				
312.20 BOILER PLANT - MOBILE FUEL HDLG/STRG					164,506				
BAILLY GENERATING STATION					69,620				
312.30 BOILER PLANT - UNIT TRAIN COAL CARS					9,103,656				
BAILLY GENERATING STATION					3,298,615				
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT				2,701,500.27					
BAILLY GENERATING STATION					795,780				
DH MITCHELL GENERATING STATION					(2,570,344)				
312.50 BOILER PLANT - COAL PILE BASE					1,041,988				
BAILLY GENERATING STATION					(1,224,757)				
DH MITCHELL GENERATING STATION									
314.00 TURBO-GENERATOR UNITS									
BAILLY GENERATING STATION									
DH MITCHELL GENERATING STATION									
315.00 ACCESSORY ELECTRIC EQUIPMENT									
BAILLY GENERATING STATION									
DH MITCHELL GENERATING STATION									
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
BAILLY GENERATING STATION									
DH MITCHELL GENERATING STATION									
330.00 LAND AND LAND RIGHTS				23,137.24					
340.20 LAND RIGHTS				1,034,099.54					
350.10 LAND				19,175,149.68					
360.10 LAND				3,441,254.48					
389.10 LAND				16,851.32					
389.20 LAND RIGHTS				101,627.34					
390.20 LEASED PROPERTY				212,673.04	143,133				
ACCOUNTS NOT STUDIED									
TRANSPORTATION EQUIPMENT									
392.20 TRANSPORTATION EQUIPMENT - TRAILERS				1,412,485.58	937,412				
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000				327,306.28	47,333				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000				383,544.66	796,332				
396.00 POWER OPERATED EQUIPMENT				5,138,155.81	5,028,262				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED				117,081,666.25	113,098,398				
TOTAL ELECTRIC PLANT				7,569,699,133.45	3,013,927,548				

* INTERIM SURVIVOR CURVES USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE.

** ANNUAL ACCRUAL AMOUNT IS BASED ON 11 YEAR REMAINING LIFE.

*** SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2021.

2021 COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AS OF DECEMBER 31, 2021

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2021 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCURAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
COMMON PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	(10)	110,350,105.41	43,824,882	77,560,234	3,025,044	2.74	25.6
391.10	OFFICE FURNITURE AND EQUIPMENT							
	FULLY ACCRUED		141.85	142	0	0	-	-
	AMORTIZED	0	5,392,215.62	2,374,608	3,017,608	252,975	4.69	11.9
	TOTAL ACCOUNT 391.1		5,392,357.47	2,374,749	3,017,608	252,975		
391.20	COMPUTERS AND PERIPHERAL EQUIPMENT	0	14,931,366.69	11,111,414	3,819,952	1,616,075	10.82	2.4
	TOTAL ACCOUNT 391		20,323,724.16	13,486,164	6,837,560	1,869,050	9.20	3.7
393.00	STORES EQUIPMENT	0	2,530,710.41	1,288,912	1,241,798	104,299	4.12	11.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT							
	FULLY ACCRUED		5,156.08	5,156	0	0	-	-
	AMORTIZED	0	7,765,126.22	6,196,043	1,569,083	67,424	0.87	23.3
	TOTAL ACCOUNT 394		7,770,282.30	6,201,199	1,569,083	67,424		
395.00	LABORATORY EQUIPMENT	0	1,608,110.43	303,210	1,304,900	77,395	4.81	16.9
397.00	COMMUNICATION EQUIPMENT							
	FULLY ACCRUED		1,015,147.19	1,015,147	0	0	-	-
	AMORTIZED	0	22,140,986.16	15,435,676	6,705,310	1,489,224	6.73	4.5
	TOTAL ACCOUNT 397		23,156,133.35	16,450,823	6,705,310	1,489,224		
398.00	MISCELLANEOUS EQUIPMENT	0	2,924,325.94	1,935,318	989,008	69,169	2.37	14.3
	RESERVE ADJUSTMENT FOR AMORTIZATION							
391.10	OFFICE FURNITURE AND EQUIPMENT			11,000,000		(2,200,000)	*	5.0
397.00	COMMUNICATION EQUIPMENT			7,700,000		(1,540,000)	*	5.0
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION			18,700,000		(3,740,000)		
	TOTAL DEPRECIABLE COMMON PLANT		168,663,392.00	102,190,508	96,207,893	2,961,605	1.76	32.5

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AS OF DECEMBER 31, 2021

(1) ACCOUNT	(2) SURVIVOR CURVE	(3) NET SALVAGE PERCENT	(4) ORIGINAL COST AS OF DECEMBER 31, 2021	(5) BOOK DEPRECIATION RESERVE	(6) FUTURE ACCRUALS	TOTAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ANNUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
301.00 ORGANIZATION			126,862.97					
303.00 MISCELLANEOUS INTANGIBLE PLANT			300,593,479.17	225,505,872				
389.00 LAND			8,464,359.65					
390.20 LEASEHOLD IMPROVEMENTS			1,724,483.35	1,300,464				
TRANSPORTATION EQUIPMENT								
392.20 TRANSPORTATION EQUIPMENT - TRAILERS			747,499.25	175,733				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000			96,445.63	96,446				
396.00 POWER OPERATED EQUIPMENT			4,168,305.20	1,037,991				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			315,921,435.22	228,116,506				
TOTAL COMMON PLANT			484,584,827.22	330,307,014				

* SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2021.

2023 ELECTRIC PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	TOTAL ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS									
MICHIGAN CITY GENERATING STATION	12-2026	110-R2.5 *	(4)	51,562,435.54	18,033,301	35,591,632	3,954,626	** 7.67	9.0
MICHIGAN CITY - UNIT 12	12-2026	110-R2.5 *	(4)	105,612,033.98	34,525,013	75,311,502	8,367,945	** 7.92	9.0
R M SCHAFFER GENERATING STATION	12-2025	110-R2.5 *	(7)	127,915,344.56	47,204,566	89,664,853	9,962,761	** 7.79	9.0
R M SCHAFFER - UNIT 14	12-2021	110-R2.5 *	(7)	7,254,940.91	7,762,787	0	0	-	-
R M SCHAFFER - UNIT 15	12-2021	110-R2.5 *	(7)	8,973,687.98	9,601,846	0	0	-	-
R M SCHAFFER - UNIT 17	12-2025	110-R2.5 *	(7)	142,375,381.48	59,512,536	92,828,122	10,314,347	** 7.24	9.0
R M SCHAFFER - UNIT 18	12-2025	110-R2.5 *	(7)	66,503,875.56	27,248,930	43,910,217	4,878,913	** 7.34	9.0
SUGAR CREEK	06-2068	110-R2.5 *	(5)	8,313,732.16	899,575	7,829,844	188,272	2.26	41.6
TOTAL ACCOUNT 311				518,511,432.17	204,788,554	345,137,170	37,666,864	7.26	9.2
BOILER PLANT EQUIPMENT									
312.10 BOILER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0 *	(4)	113,680,109.39	41,102,606	77,124,708	8,569,412	** 7.54	9.0
MICHIGAN CITY - UNIT 12	12-2026	55-S0 *	(4)	228,859,600.56	75,110,150	162,903,835	18,100,426	** 7.91	9.0
R M SCHAFFER GENERATING STATION	12-2025	55-S0 *	(7)	84,292,339.39	26,883,567	63,308,236	7,034,360	** 8.35	9.0
R M SCHAFFER - UNIT 14	12-2021	55-S0 *	(7)	49,723,376.18	53,204,013	0	0	-	-
R M SCHAFFER - UNIT 15	12-2021	55-S0 *	(7)	33,603,926.03	35,956,201	0	0	-	-
R M SCHAFFER - UNIT 17	12-2025	55-S0 *	(7)	202,359,699.26	80,300,278	136,224,600	15,136,067	** 7.48	9.0
R M SCHAFFER - UNIT 18	12-2025	55-S0 *	(7)	201,099,271.43	79,912,265	135,263,955	15,029,328	** 7.47	9.0
SUGAR CREEK	06-2068	55-S0 *	(5)	94,097,828.91	12,567,825	86,234,895	3,074,721	3.27	28.0
TOTAL ACCOUNT 312.1				1,007,716,151.15	405,036,905	661,061,229	66,944,314	6.64	9.9
312.20 BOILER PLANT - MOBILE FUEL HDLG/STRG									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0 *	(4)	8,288,460.63	3,372,501	5,247,498	583,055	** 7.03	9.0
MICHIGAN CITY - UNIT 12	12-2026	55-S0 *	(4)	798,597.22	334,630	495,911	55,101	** 6.90	9.0
R M SCHAFFER GENERATING STATION	12-2025	55-S0 *	(7)	17,364,935.22	7,703,502	10,876,979	1,208,553	** 6.96	9.0
TOTAL ACCOUNT 312.2			0	26,451,993.07	11,410,633	16,620,388	1,846,709	6.98	9.0
312.30 BOILER PLANT - UNIT TRAIN COAL CARS									
R M SCHAFFER GENERATING STATION		25-R2.5	0	1,443,972.95	148,396	1,295,577	143,953	** 9.97	9.0
312.40 BOILER PLANT - SO2 PLANT EQUIPMENT									
MICHIGAN CITY - UNIT 12	12-2026	55-S0 *	(4)	215,728,527.65	72,174,926	152,182,743	16,909,194	** 7.84	9.0
R M SCHAFFER GENERATING STATION	12-2025	55-S0 *	(7)	17,157,480.64	4,193,844	14,164,660	1,573,851	** 9.17	9.0
R M SCHAFFER - UNIT 14	12-2021	55-S0 *	(7)	6,435,509.61	6,885,995	0	0	-	-
R M SCHAFFER - UNIT 15	12-2021	55-S0 *	(7)	23,150,634.50	24,771,179	0	0	-	-
R M SCHAFFER - UNIT 17	12-2025	55-S0 *	(7)	77,536,922.09	33,181,133	49,783,374	5,531,486	** 7.13	9.0
R M SCHAFFER - UNIT 18	12-2025	55-S0 *	(7)	67,825,904.31	29,199,270	43,374,448	4,819,383	** 7.11	9.0
TOTAL ACCOUNT 312.4				407,834,978.80	170,406,347	259,505,225	28,833,914	7.07	9.0
312.50 BOILER PLANT - COAL PILE BASE									
MICHIGAN CITY GENERATING STATION	12-2026	55-S0 *	(4)	785,602.93	205,056	611,971	67,997	** 8.66	9.0
R M SCHAFFER - UNIT 17	12-2025	55-S0 *	(7)	1,200,088.24	373,786	910,308	101,145	** 8.43	9.0
R M SCHAFFER - UNIT 18	12-2025	55-S0 *	(7)	1,300,434.47	380,269	1,011,196	112,355	** 8.64	9.0
TOTAL ACCOUNT 312.5				3,286,125.64	959,111	2,533,475	281,497	8.57	9.0
TOTAL ACCOUNT 312				1,446,733,221.61	587,961,392	941,015,894	98,050,387	6.78	9.6

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	TOTAL ANNUAL ACCRUAL AMOUNT (8)	TOTAL ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
314.00 TURBOGENERATOR UNITS									
MICHIGAN CITY GENERATING STATION	12-2026	60-R2	(4)	1,514,710.15	647,977	927,322	103,036	6.80	9.0
MICHIGAN CITY - UNIT 12	12-2026	60-R2	(4)	97,603,289.17	36,726,094	64,781,327	7,197,925	7.37	9.0
R M SCHAEFER GENERATING STATION	12-2025	60-R2	(7)	13,617,782.83	3,174,655	11,396,373	1,266,264	9.30	9.0
R M SCHAEFER - UNIT 14	12-2021	60-R2	(7)	8,274,048.05	8,853,231	0	0	-	-
R M SCHAEFER - UNIT 15	12-2021	60-R2	(7)	14,130,188.82	15,119,302	0	0	-	-
R M SCHAEFER - UNIT 17	12-2025	60-R2	(7)	90,517,413.20	40,413,116	56,440,516	6,271,168	6.93	9.0
R M SCHAEFER - UNIT 18	12-2025	60-R2	(7)	96,892,278.80	43,552,529	60,122,209	6,680,245	6.89	9.0
SUGAR CREEK	06-2068	60-R2	(5)	57,667,038.75	8,261,389	52,289,002	1,579,629	2.74	33.1
TOTAL ACCOUNT 314				380,216,749.77	156,748,293	245,956,749	23,098,267	6.08	10.6
315.00 ACCESSORY ELECTRIC EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	65-R2	(4)	21,500,009.21	8,558,994	13,801,016	1,533,446	7.13	9.0
MICHIGAN CITY - UNIT 12	12-2026	65-R2	(4)	34,628,826.77	13,604,187	22,409,793	2,489,977	7.19	9.0
R M SCHAEFER GENERATING STATION	12-2025	65-R2	(7)	37,502,905.33	15,041,856	25,086,253	2,787,361	7.43	9.0
R M SCHAEFER - UNIT 14	12-2021	65-R2	(7)	9,152,749.82	9,793,442	0	0	-	-
R M SCHAEFER - UNIT 15	12-2021	65-R2	(7)	6,314,514.56	6,756,531	0	0	-	-
R M SCHAEFER - UNIT 17	12-2025	65-R2	(7)	61,137,859.51	27,487,335	37,930,175	4,214,464	6.89	9.0
R M SCHAEFER - UNIT 18	12-2025	65-R2	(7)	44,601,764.20	19,874,677	27,849,211	3,094,357	6.94	9.0
SUGAR CREEK	06-2068	65-R2	(5)	4,909,045.42	690,478	4,464,020	129,444	2.64	34.5
TOTAL ACCOUNT 315				219,747,674.82	101,807,500	131,540,468	14,249,049	6.48	9.2
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
MICHIGAN CITY GENERATING STATION	12-2026	70-R1.5	(4)	3,890,335.14	1,586,423	2,459,526	273,281	7.02	9.0
MICHIGAN CITY - UNIT 12	12-2026	70-R1.5	(4)	4,704,537.29	1,986,633	2,906,086	322,898	6.86	9.0
R M SCHAEFER GENERATING STATION	12-2025	70-R1.5	(7)	12,877,233.72	5,682,917	8,095,723	899,525	6.99	9.0
R M SCHAEFER - UNIT 14	12-2021	70-R1.5	(7)	981,904.75	1,050,638	0	0	-	-
R M SCHAEFER - UNIT 15	12-2021	70-R1.5	(7)	1,811,815.01	1,938,642	0	0	-	-
R M SCHAEFER - UNIT 17	12-2025	70-R1.5	(7)	6,188,369.28	2,879,435	3,642,120	404,680	6.54	9.0
R M SCHAEFER - UNIT 18	12-2025	70-R1.5	(7)	6,784,535.99	3,098,140	4,161,314	462,368	6.82	9.0
SUGAR CREEK	06-2068	70-R1.5	(5)	4,040,258.04	548,251	3,694,020	107,108	2.65	34.5
TOTAL ACCOUNT 316				41,278,989.22	18,871,079	24,958,789	2,469,860	5.98	10.1
TOTAL STEAM PRODUCTION PLANT				2,606,488,067.59	1,070,176,818	1,688,609,070	175,534,427	6.73	9.6
HYDRO PLANT									
331.00 STRUCTURES AND IMPROVEMENTS									
NORWAY GENERATING STATION	11-2037	70-S1	(9)	3,875,759.62	1,901,790	2,322,788	169,124	4.36	13.7
OAKDALE GENERATING STATION	11-2037	70-S1	(10)	7,088,825.05	3,698,023	4,099,685	299,342	4.22	13.7
TOTAL ACCOUNT 331				10,964,584.67	5,599,813	6,422,473	468,466	4.27	13.7
332.00 RESERVOIRS, DAMS AND WATERWAYS									
NORWAY GENERATING STATION	11-2037	85-R3	(9)	30,333,797.71	4,153,929	28,909,911	2,099,904	6.92	13.8
OAKDALE GENERATING STATION	11-2037	85-R3	(10)	18,896,329.12	3,287,018	17,498,944	1,271,782	6.73	13.8
TOTAL ACCOUNT 332				49,230,126.83	7,440,947	46,408,855	3,371,686	6.85	13.8
333.00 WATER WHEELS, TURBINES AND GENERATORS									
NORWAY GENERATING STATION	11-2037	75-R2	(9)	7,878,605.51	2,279,319	6,308,361	477,100	6.06	13.2
OAKDALE GENERATING STATION	11-2037	75-R2	(10)	6,495,122.48	2,342,422	4,802,213	360,500	5.55	13.3
TOTAL ACCOUNT 333				14,373,727.99	4,621,741	11,110,574	837,600	5.83	13.3
334.00 ACCESSORY ELECTRIC EQUIPMENT									
NORWAY GENERATING STATION	11-2037	55-L1.5	(9)	1,683,326.24	996,969	837,857	68,457	4.07	12.2
OAKDALE GENERATING STATION	11-2037	55-L1.5	(10)	839,479.23	325,000	598,427	46,060	5.49	13.0
TOTAL ACCOUNT 334				2,522,805.47	1,321,969	1,436,284	114,517	4.54	12.5

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCRAUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
335.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
NORWAY GENERATING STATION	11-2037	55-S0.5 *	(9)	712,410.12	279,061	497,466	38,192	5.36	13.0
OAKDALE GENERATING STATION	11-2037	55-S0.5 *	(10)	124,968.82	59,020	78,445	6,131	4.91	12.8
TOTAL ACCOUNT 335				837,378.74	338,081	575,911	44,323	5.29	13.0
TOTAL HYDRO PLANT				77,928,623.70	19,322,551	65,954,097	4,838,592	6.21	13.6
GAS TURBINE PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	50-S2.5 *	(2)	2,756,354.53	2,395,539	415,943	138,648	5.03	3.0
SUGAR CREEK	06-2048	50-S2.5 *	(1)	12,225,886.59	5,482,985	6,865,160	309,933	2.54	22.2
TOTAL ACCOUNT 341				14,982,241.12	7,878,524	7,281,103	448,581	2.99	16.2
342.00 FUEL HOLDERS, PRODUCTS & ACCESSORIES									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	50-S2.5 *	(2)	5,957,207.32	4,905,654	1,170,697	398,999	6.70	2.9
R M SCHAFFER - UNIT 16A	12-2026	50-S2.5 *	(2)	2,214,317.98	2,014,902	243,702	85,690	3.87	2.8
R M SCHAFFER - UNIT 16B	12-2026	50-S2.5 *	(2)	1,297,414.52	1,176,395	146,968	52,116	4.02	2.8
SUGAR CREEK	06-2048	50-S2.5 *	(1)	3,207,124.87	1,227,884	2,011,312	90,988	2.84	22.1
TOTAL ACCOUNT 342				12,676,064.69	9,324,835	3,572,679	627,793	4.95	5.7
343.00 PRIME MOVERS									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	50-R1 *	(2)	5,848,700.80	4,826,717	1,138,958	386,435	6.61	2.9
R M SCHAFFER - UNIT 16A	12-2026	50-R1 *	(2)	9,551,195.57	9,742,219	0	0	-	-
R M SCHAFFER - UNIT 16B	12-2026	50-R1 *	(2)	23,070,301.52	23,531,708	0	0	-	-
SUGAR CREEK	06-2048	50-R1 *	(1)	76,761,262.31	45,608,287	31,920,588	1,628,972	2.12	19.6
TOTAL ACCOUNT 343				115,231,460.20	83,708,931	33,059,546	2,015,407	1.75	16.4
344.00 GENERATORS									
R M SCHAFFER - UNIT 16A	12-2026	55-R3 *	(2)	6,625,784.57	6,756,300	0	0	-	-
R M SCHAFFER - UNIT 16B	12-2026	55-R3 *	(2)	2,538,171.36	2,588,935	0	0	-	-
SUGAR CREEK	06-2048	55-R3 *	(1)	40,547,004.58	22,038,758	18,913,717	833,857	2.06	22.7
TOTAL ACCOUNT 344				49,710,960.51	31,385,993	18,913,717	833,857	1.68	22.7
344.10 GENERATORS - SOLAR									
345.00 ACCESSORY ELECTRIC EQUIPMENT									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	20-S2.5	0	1,014,483.69	158,329	856,155	61,364	6.05	14.0
R M SCHAFFER - UNIT 16A	12-2026	50-S1 *	(2)	18,757,510.34	12,102,393	7,030,268	2,343,422	12.49	3.0
R M SCHAFFER - UNIT 16B	12-2026	50-S1 *	(2)	759,938.06	775,137	0	0	-	-
R M SCHAFFER - UNIT 16B	12-2026	50-S1 *	(2)	1,308,789.12	1,128,577	206,388	68,989	5.27	3.0
SUGAR CREEK	06-2048	50-S1 *	(1)	34,611,832.01	16,490,038	18,467,912	914,499	2.64	20.2
TOTAL ACCOUNT 345				55,438,069.53	30,496,145	25,704,568	3,326,910	6.00	7.7
345.10 ACCESSORY ELECTRIC EQUIPMENT - SOLAR									
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
R M SCHAFFER - UNITS 16A AND 16B	12-2026	55-R2.5 *	(2)	533,483.87	410,112	134,042	44,843	8.41	3.0
SUGAR CREEK	06-2048	55-R2.5 *	(1)	5,645,982.05	2,634,362	3,068,080	137,999	2.44	22.2
TOTAL ACCOUNT 346				6,179,465.92	3,044,474	3,202,122	182,842	2.96	17.5
TOTAL GAS TURBINE PLANT				255,486,366.62	166,021,773	92,818,969	7,513,187	2.94	12.4

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCURAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
TRANSMISSION PLANT									
350.20 LAND RIGHTS		75-R4	0	76,903,948.43	12,872,051	63,931,897	1,050,858	1.37	60.8
352.00 STRUCTURES AND IMPROVEMENTS		65-R1.5	(15)	88,052,012.25	34,893,523	66,366,291	1,732,804	1.97	38.3
353.00 STATION EQUIPMENT		50-S0	(15)	1,067,060,113.72	317,158,359	909,960,772	31,819,276	2.98	28.6
354.00 TOWER S AND FIXTURES		70-R4	(30)	168,314,495.66	88,418,562	130,390,282	2,713,699	1.61	48.0
355.00 POLES AND FIXTURES		60-R1	(35)	551,560,826.90	123,239,073	621,368,043	17,710,165	3.21	35.1
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R2	(40)	337,969,006.34	120,216,178	352,934,831	8,576,714	2.54	41.2
357.00 UNDERGROUND CONDUIT		65-S4	(5)	899,342.12	683,182	261,127	5,825	0.65	44.8
358.00 UNDERGROUND CONDUCTORS AND DEVICES		50-R1.5	(5)	3,852,252.26	1,141,757	2,903,108	95,712	2.48	30.3
359.00 ROADS AND TRAILS		70-R4	0	92,216.26	66,932	25,284	557	0.60	45.4
TOTAL TRANSMISSION PLANT				2,294,700,213.94	698,789,617	2,148,141,635	63,705,610	2.78	33.7
DISTRIBUTION PLANT									
360.20 LAND RIGHTS		75-R4	0	1,375,975.22	344,385	1,031,590	18,674	1.36	55.2
361.00 STRUCTURES AND IMPROVEMENTS		65-R1.5	(15)	16,828,466.07	9,240,468	10,112,268	287,929	1.71	35.1
362.00 STATION EQUIPMENT		50-R1.5	(15)	552,738,200.47	156,218,958	479,429,973	16,637,477	3.01	28.8
POLES, TOWERS AND FIXTURES									
364.10 CUSTOMER TRANSFORMER STATION		50-S0	(55)	56,866,138.03	35,150,211	52,992,303	1,866,880	3.28	28.4
364.20 POLES, TOWERS, AND FIXTURES		47-R1	(55)	615,333,057.72	236,009,427	717,756,812	27,355,818	4.45	26.2
TOTAL ACCOUNT 364				672,199,195.75	271,159,638	770,749,115	29,222,698	4.35	26.4
OVERHEAD CONDUCTORS AND DEVICES									
365.00 OVERHEAD CONDUCTORS AND DEVICES		60-R1.5	(60)	387,401,111.79	211,552,607	408,289,172	11,388,260	2.94	35.9
366.00 UNDERGROUND CONDUIT		70-S2.5	(5)	5,967,002.86	2,122,083	4,143,270	93,084	1.56	44.5
367.00 UNDERGROUND CONDUCTORS AND DEVICES		52-R2.5	(35)	588,030,774.37	186,422,843	607,418,702	17,724,745	3.01	34.3
368.00 LINE TRANSFORMERS		47-S0	(10)	377,676,754.42	147,885,751	267,558,679	10,314,461	2.73	25.9
SERVICES									
369.10 OVERGROUND SERVICES		47-R1	(40)	55,052,985.58	41,384,976	35,689,204	1,367,106	2.48	26.1
369.20 UNDERGROUND SERVICES		70-R3	(40)	279,915,670.17	145,725,174	246,156,764	4,797,393	1.71	51.3
TOTAL ACCOUNT 369				334,968,655.75	187,110,150	281,845,968	6,164,499	1.84	45.7
METERS									
370.10 CUSTOMER METERING STATIONS		50-R2	(5)	23,846,960.51	10,150,090	14,889,219	485,466	2.04	30.7
370.20 METERS		24-L0	(5)	75,930,087.87	27,902,929	51,823,663	4,417,154	5.82	11.7
TOTAL ACCOUNT 370				99,777,048.38	38,053,019	66,712,882	4,902,620	4.91	13.6
INSTALLATIONS ON CUSTOMER PREMISES									
371.00 INSTALLATIONS ON CUSTOMER PREMISES		20-O1	(30)	10,463,918.32	6,950,350	6,652,744	691,702	6.61	9.6
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		31-L0	(30)	64,108,114.54	28,551,926	54,788,623	3,602,662	5.62	15.2
TOTAL DISTRIBUTION PLANT				3,111,535,217.94	1,245,612,178	2,958,732,986	101,048,811	3.25	29.3
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		55-R1.5	(10)	24,312,639.07	11,777,970	14,965,933	489,595	2.01	30.6
391.10 OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	4,764,626.59	2,893,067	1,871,560	181,862	3.82	10.3
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT		7-SQ	0	21,803,108.62	7,895,303	13,907,806	5,935,248	27.22	2.3
393.00 STORES EQUIPMENT		30-SQ	0	984,845.25	696,375	288,470	14,420	1.46	20.0
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	28,427,977.49	10,606,283	17,821,694	1,087,549	3.83	16.4
395.00 LABORATORY EQUIPMENT		20-SQ	0	6,802,019.90	4,781,618	2,020,402	140,524	2.07	14.4
397.00 COMMUNICATION EQUIPMENT		15-SQ	0	38,827,784.66	7,867,198	30,960,587	3,382,628	8.71	9.2
398.00 MISCELLANEOUS EQUIPMENT		20-SQ	0	3,856,492.07	1,444,058	2,412,434	200,326	5.19	12.0
TOTAL GENERAL PLANT				129,779,493.65	47,961,872	84,246,886	11,432,152	8.81	7.4
ACCOUNT 391.2 RESERVE AMORTIZATION					9,600,000		(3,200,000)	***	3.0
TOTAL DEPRECIABLE ELECTRIC PLANT				8,475,917,983.44	3,257,484,809	7,038,505,643	360,870,779	4.26	19.5

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	TOTAL ANNUAL ACCRUAL AMOUNT (8)	TOTAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
NONDEPRECIABLE									
302.00 FRANCHISES AND CONSENTS				1,640.54	(33)				
303.00 MISCELLANEOUS INTANGIBLE PLANT				92,059,173.58	62,686,927				
310.00 LAND AND LAND RIGHTS				5,309,536.16	(21,577)				
311.00 STRUCTURES AND IMPROVEMENTS									
D H MITCHELL GENERATING STATION					4,481,692				
312.10 BOILER PLANT EQUIPMENT									
D H MITCHELL GENERATING STATION					2,821,855				
312.50 BOILER PLANT - COAL PILE BASE									
D H MITCHELL GENERATING STATION					69,620				
314.00 TURBO-GENERATOR UNITS									
D H MITCHELL GENERATING STATION					3,298,615				
315.00 ACCESSORY ELECTRIC EQUIPMENT									
D H MITCHELL GENERATING STATION					(2,570,344)				
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
D H MITCHELL GENERATING STATION					(1,224,757)				
330.00 LAND AND LAND RIGHTS				24,812.88	(221)				
340.20 LAND RIGHTS				1,126,899.78	(12,219)				
350.10 LAND				20,549,229.10	(180,923)				
360.10 LAND				4,102,199.55	(87,026)				
389.10 LAND				16,839.41	(12)				
389.20 LAND RIGHTS				120,527.51	(2,489)				
390.20 LEASED PROPERTY				252,224.97	156,664				
ACCOUNTS NOT STUDIED									
TRANSPORTATION EQUIPMENT									
392.20 TRANSPORTATION EQUIPMENT - TRAILERS				1,675,172.99	902,824				
392.30 TRANSPORTATION EQUIPMENT - TRUCKS < 13,000				388,177.16	39,318				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000				454,874.49	786,940				
396.00 POWER OPERATED EQUIPMENT				6,093,725.82	4,902,444				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED				132,175,133.96	76,047,298				
TOTAL ELECTRIC PLANT				8,608,093,117.40	3,333,532,107	7,038,505,643			
							360,870,779		

* INTERIM SURVIVOR CURVES USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE.

** ANNUAL ACCRUAL AMOUNT IS BASED ON 9 YEAR REMAINING LIFE.

*** SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2021.

2023 COMMON PLANT

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO COMMON PLANT AS OF DECEMBER 31, 2023

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2023 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	TOTAL ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCURAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(8)/(7)
COMMON PLANT								
390.00 STRUCTURES AND IMPROVEMENTS	50-SQ	(10)	123,531,669.26	45,017,712	90,867,124	3,522,759	2.85	25.8
391.10 OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	6,071,457.69	2,361,356	3,710,102	372,205	6.13	10.0
391.20 COMPUTERS AND PERIPHERAL EQUIPMENT	7-SQ	0	10,461,666.47	4,936,767	5,524,899	3,542,731	33.86	1.6
TOTAL ACCOUNT 391			16,533,124.16	7,298,123	9,235,001	3,914,936	23.68	2.4
393.00 STORES EQUIPMENT	30-SQ	0	2,864,027.30	1,464,524	1,399,503	123,503	4.31	11.3
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	8,558,217.35	6,085,087	2,473,130	112,554	1.32	22.0
395.00 LABORATORY EQUIPMENT	20-SQ	0	1,824,928.37	330,447	1,494,481	107,191	5.87	13.9
397.00 COMMUNICATION EQUIPMENT	15-SQ	0	17,739,082.19	8,112,203	9,626,879	2,583,209	14.56	3.7
398.00 MISCELLANEOUS EQUIPMENT	20-SQ	0	3,241,114.95	1,956,564	1,284,551	94,708	2.92	13.6
RESERVE ADJUSTMENT FOR AMORTIZATION								
391.10 OFFICE FURNITURE AND EQUIPMENT				6,600,000		(2,200,000)	*	3.0
397.00 COMMUNICATION EQUIPMENT				4,620,000		(1,540,000)	*	3.0
TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION				11,220,000		(3,740,000)		
TOTAL DEPRECIABLE COMMON PLANT			174,292,163.58	81,484,660	116,380,669	6,718,860	3.85	17.3
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
301.00 ORGANIZATION			146,012.71	(2,521)				
303.00 MISCELLANEOUS INTANGIBLE PLANT			339,571,942.20	254,151,041				
388.00 LAND			9,475,475.86	(133,132)				
390.20 LEASEHOLD IMPROVEMENTS			1,930,476.69	1,431,124				
392.20 TRANSPORTATION EQUIPMENT - TRAILERS			836,789.69	237,135				
392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000			107,966.27	94,929				
396.00 POWER OPERATED EQUIPMENT			4,666,218.46	972,432				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			356,734,881.89	256,751,008				
TOTAL COMMON PLANT			531,027,045.47	338,235,668				

* SEPARATE RESERVE AMORTIZATION TO BE RECOVERED OVER 5 YEARS BEGINNING IN 2021.