

Northern Indiana Public Service Company LLC

Cause No. 45621

FILED
September 29, 2021
**INDIANA UTILITY
REGULATORY COMMISSION**

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 the 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 35 years of depreciation experience which includes giving
11 expert testimony in over 380 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
16 valuation assignments. Please refer to Attachment 13-A for my

1 qualifications statement, which includes further information with respect
2 to my work history, case experience, and leadership in the Society of
3 Depreciation Professionals.

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

5 A4. Yes. I have submitted testimony before the IURC in NIPSCO's 2010 gas rate
6 case in Cause No. 43894 and 2017 gas rate case in Cause No. 44988. I have
7 also submitted testimony before the IURC in NIPSCO's 2008 electric rate
8 case in Cause No. 43526, 2010 electric rate case in Cause No. 43969, 2016
9 electric rate case in Cause No. 44688, and 2019 electric rate case in Cause
10 No. 45159.

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

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

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

15 A6. I was asked by NIPSCO to recommend depreciation rates for its gas plant
16 as of December 31, 2020, as well as recommend depreciation rates for its
17 forecasted gas plant in service as of December 31, 2022. I am sponsoring
18 Attachment 13-B stating the results of my depreciation analysis related to

1 NIPSCO's gas plant as of December 31, 2020 (the "Depreciation Study"). I
2 am also sponsoring Attachment 13-C stating the results of my depreciation
3 analysis related to NIPSCO's projected gas plant in service as of December
4 31, 2022.

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

6 A7. My testimony explains the methods and procedures used in the
7 Depreciation Study and sets forth the annual depreciation rates as of
8 December 31, 2020. Attachment 13-B sets forth detailed methods,
9 procedures and results of the Depreciation Study. The Depreciation Study
10 is more fully explained below. In addition to the 2020 Depreciation Study,
11 I have developed depreciation accrual rates for projected gas plant in
12 service as of December 31, 2022.

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

14 A8. The proposed depreciation accrual rates by account are based on my review
15 of historical data, NIPSCO's operating maintenance practices and the
16 application of informed engineering judgment. Overall, the interim
17 survivor curves are longer than the lives currently being used, but the life
18 spans for underground storage and liquefied natural gas ("LNG") facilities

1 are the same. Many average service lives for mass property are longer,
2 however, the net salvage percentage for many accounts is more negative.
3 Therefore, the overall impact of annual depreciation expense as of the
4 projected plant in service date of December 31, 2022 is an increase, driven
5 in large measure by two factors: (1) the change in life and net salvage
6 parameters for many accounts, and (2) a substantial investment in gas
7 utility plant since the last rate case.

8 **Methods Used in Depreciation Study**

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

10 A9. Depreciation refers to the loss in service value that is not restored by current
11 maintenance, incurred in connection with the consumption or prospective
12 retirement of utility plant in the course of service from causes which are
13 known to be in current operation, against which the Company is not
14 protected by insurance. Among the causes to be given consideration are
15 wear and tear, decay, action of the elements, inadequacy, obsolescence,
16 changes in the art, changes in demand and the requirements of public
17 authorities.

18 **Q10. In preparing the Depreciation Study, did you follow generally accepted**

1 **practices in the field of depreciation and valuation?**

2 A10. Yes.

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

4 A11. The Depreciation Study is presented in nine parts. Part I, Introduction,
5 contains statements with respect to the plan of the report and the basis of
6 the study. Part II, Estimation of Survivor Curves, presents descriptions of
7 the considerations and the methods used in the service life and net salvage
8 studies. Part III, Service Life Considerations, presents the factors and
9 judgment utilized in the average service life analysis. Part IV, Net Salvage
10 Considerations, presents the judgment utilized for the net salvage study.
11 Part V, Calculation of Annual and Accrued Depreciation, describes the
12 procedures used in the calculation of group depreciation. Part VI, Results
13 of Study, presents summaries by depreciable group of annual depreciation
14 accrual rates and amounts, as well as composite remaining lives. Part
15 VII, Service Life Statistics, presents the statistical analysis of service life
16 estimates. Part VIII, Net Salvage Statistics, sets forth the statistical
17 indications of net salvage percents. Part IX, Detailed Depreciation
18 Calculations, presents the detailed tabulations of annual depreciation.

1 The tables on Pages VI-4 through VI-6 of the Depreciation Study present
2 the estimated survivor curve, the net salvage percent, the original cost as of
3 December 31, 2020, the book depreciation reserve and the calculated annual
4 depreciation accrual amount and rate for each account or subaccount. The
5 section beginning on Page VII-2 of the Depreciation Study presents the
6 results of the retirement rate analyses prepared as the historical bases for
7 the service life estimates. The section beginning on Page VIII-2 of the
8 Depreciation Study presents the results of the net salvage analysis. The
9 section beginning on Page IX-2 of the Depreciation Study presents the
10 depreciation calculations related to surviving original cost as of December
11 31, 2020. Attachment 13-C sets forth results of the study and detailed
12 depreciation calculations as of December 31, 2022.

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

14 A12. I used the straight line remaining life method of depreciation, with the
15 equal life group procedure. This method of depreciation aims to distribute
16 the unrecovered cost of fixed capital assets over the estimated remaining
17 useful life of each unit or group of assets in a systematic and rational
18 manner.

1 **Q13. What are your recommended annual depreciation accrual rates for**
2 **NIPSCO?**

3 A13. For all gas plant, my recommended annual depreciation accrual rates as of
4 December 31, 2020 for gas plant are set forth on Attachment 13-B, Pages VI-
5 4 through VI-6 of the Depreciation Study. However, the projected annual
6 depreciation accrual rates as of December 31, 2022 set forth on Attachment
7 13-C, Pages I-2 through I-4 are applicable for the forecasted test year assets.

8 **Q14. How did you determine the recommended annual depreciation accrual**
9 **rates?**

10 A14. I did this in two phases. In the first phase, I estimated the service life and
11 net salvage characteristics for each depreciable group, that is, each plant
12 account or subaccount identified as having similar characteristics. In the
13 second phase, I calculated the composite remaining lives and annual
14 depreciation accrual rates based on the service life and net salvage estimates
15 determined in the first phase.

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

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

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

10 A16. I analyzed the Company's accounting entries that record plant transactions
11 during the 28-year period 1993 through 2020. The transactions included
12 additions, retirements, transfers and the related balances. The Company
13 records also included surviving dollar value by year installed for each plant
14 account as of December 31, 2020.

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

16 A17. I used the retirement rate method for all gas accounts for NIPSCO. This is
17 the most appropriate method when aged retirement data are available
18 because this method determines the average rates of retirement actually

1 experienced by the Company during the period covered by the study.

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

4 A18. I applied the retirement rate method to each different group of property in
5 the Depreciation Study. For each property group, I used the retirement rate
6 method to form a life table which, when plotted, shows an original
7 survivor curve for that property group. Each original survivor curve
8 represents the average survivor pattern experienced by the several vintage
9 groups during the experience band studied. The survivor patterns do not
10 necessarily describe the life characteristics of the property group; therefore,
11 interpretation of the original survivor curves is required in order to use
12 them as valid considerations in estimating service life. The Iowa-type
13 survivor curves were used to perform these interpretations.

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

16 A19. Iowa-type survivor curves are a widely used group of generalized survivor
17 curves that contain the range of survivor characteristics usually
18 experienced by utilities and other industrial companies. The Iowa survivor

1 curves were developed at the Iowa State University College of Engineering
2 Experiment Station through an extensive process of observing and
3 classifying the ages at which various types of property used by utilities and
4 other industrial companies had been retired. Iowa-type survivor curves are
5 used to smooth and extrapolate original survivor curves determined by the
6 retirement rate method. The Iowa survivor curves and truncated Iowa
7 survivor curves were used in the Depreciation Study to describe the
8 forecasted rates of retirement based on the observed rates of retirement and
9 the outlook for future retirements. As I will explain, the use of truncated
10 curves is appropriate to reflect retirements of plant components that may
11 not be fully depreciated at the time a plant is retired.

12 The estimated survivor curve designations for each depreciable property
13 group indicate the average service life, the family within the Iowa system
14 to which the property group belongs and the relative height of the mode.
15 For example, the Iowa 85-R2.5 indicates an average service life of eighty-
16 five years; a right-moded, or R, type curve (the mode occurs after average
17 life for right-moded curves); and a moderate height, 2.5, for the mode
18 (possible modes for R type curves range from 1 to 5).

1 **Q20. What approach did you use to estimate the lives of significant facilities**
2 **such as underground storage and LNG?**

3 A20. I used the life span technique to estimate the lives of significant facilities for
4 which concurrent retirement of the entire facility is anticipated. In this
5 technique, the survivor characteristics of such facilities are described by the
6 use of interim survivor curves and estimated probable retirement dates.

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

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

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

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

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

17 **Q23. Have you physically observed NIPSCO's plants as part of the**
18 **Depreciation Study?**

1 A23. Yes. I made field reviews of a representative portion of the Company's
2 property in May 2021. I had previously conducted field reviews in January
3 and July of 2010 and April 2017. Field reviews are conducted to become
4 familiar with Company operations and to obtain an understanding of the
5 function of the plant and information with respect to the reasons for past
6 retirements and the expected future causes of retirements. This knowledge,
7 as well as information from other discussions with management, was
8 incorporated in the interpretation and extrapolation of the statistical
9 analyses.

10 **Q24. Have you had similar field experience at other gas utility facilities?**

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

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

18 A25. Net salvage is a component of the service value of capital assets that is

1 recovered through depreciation rates. The service value of an asset is its
2 original cost less its net salvage. Net salvage is the salvage value received
3 for the asset upon retirement less the cost to retire the asset. When the cost
4 to retire the asset exceeds the salvage value, the result is negative net
5 salvage.

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

13 For example, the full recovery of the service value of a \$1,500 regulator
14 will include not only the \$1,500 of original cost, but also, on average, \$600
15 to remove the regulator at the end of its life and \$75 in salvage value. In
16 this example, the net salvage component is negative \$525 ($\$75 - \600) and
17 the net salvage percent is negative 35% ($(\$75 - \$600)/\$1,500$).

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

1 A26. I estimated the net salvage percentages based on judgment. In doing so, for
2 most accounts, I incorporated analyses of the historical data for the
3 period 1999 through 2020 for gas plant and considered estimates for other
4 gas companies. In the historical analyses, the net salvage, cost of removal
5 and gross salvage amounts were expressed as percents of the original
6 cost retired. These percents were calculated on annual and three-year
7 moving average bases for the 1999-2001 through 2018-2020 periods.

8 **Q27. Please describe the second phase of the Depreciation Study in which**
9 **you calculated the composite remaining lives and annual depreciation**
10 **accrual rates.**

11 A27. After I estimated the service life and net salvage characteristics for each
12 depreciable property group, I calculated the annual depreciation accrual
13 rates for each group based on the straight line remaining life method using
14 remaining lives weighted consistent with the equal life group procedure.
15 The annual depreciation accrual rates were developed as of December 31,
16 2020.

17 **Q28. Please describe the straight line remaining life method of depreciation.**

18 A28. The straight line remaining life method of depreciation allocates the

1 original cost of the property, less accumulated depreciation, less future net
2 salvage, in equal amounts to each year of remaining service life.

3 **Q29. Please describe the equal life group procedure.**

4 A29. The equal life group procedure is a method for determining the remaining
5 life annual accrual for each vintage property group. Under this procedure,
6 the future book accruals (original cost less book reserve) for each vintage
7 are divided by the composite remaining life for the surviving original cost
8 of that vintage. The vintage composite remaining life is derived by
9 summing the original cost less the calculated reserve for each equal life
10 group and dividing by the sum of the whole life annual accruals.

11 **Q30. Please describe amortization accounting.**

12 A30. In amortization accounting, units of property are capitalized in the same
13 manner as they are in depreciation accounting. Amortization accounting is
14 used for accounts with a large number of units, but small asset values,
15 therefore, depreciation accounting is difficult for these assets because
16 periodic inventories are required to properly reflect plant in service.
17 Consequently, retirements are recorded when a vintage is fully amortized
18 rather than as the units are removed from service. That is, there is no

1 dispersion of retirement. All units are retired when the age of the vintage
2 reaches the amortization period. Each plant account or group of assets is
3 assigned a fixed period which represents an anticipated life which the
4 asset will render full benefit. For example, in amortization accounting,
5 assets that have a 20-year amortization period will be fully recovered after
6 20 years of service and taken off the Company books, but not necessarily
7 removed from service. In contrast, assets that are taken out of service
8 before 20 years remain on the books until the amortization period for that
9 vintage has expired.

10 **Q31. Amortization accounting is being applied to which plant accounts in the**
11 **Depreciation Study?**

12 A31. Amortization accounting was approved in the IURC's November 4, 2010
13 Order in NIPSCO's 2010 gas rate case (Cause No. 43894) and is only
14 appropriate for certain General Plant accounts. These accounts are 391.1,
15 391.2, 393, 394, 395, 397 and 398, which represent slightly less than 1 percent
16 of depreciable plant.

17 **Q32. Please use an example to illustrate how the annual depreciation accrual**
18 **rate for a particular group of property is presented in the Depreciation**

1 **Study.**

2 A32. I will use the combined Account 376.1, Mains – Steel, and Account 376.2,
3 Mains - Plastic, as an example because it is the largest depreciable mass
4 account and represents 32% of depreciable plant. The retirement rate
5 method was used to analyze the survivor characteristics of this property
6 group. Aged plant accounting data was compiled from 1993 through 2020
7 and analyzed in periods that best represent the overall service life of this
8 property. The life table for the 1993-2020 experience band is presented on
9 Pages VII-101 through VII-103 of the Depreciation Study.

10 The life table displays the retirement and surviving ratios of the aged plant
11 data exposed to retirement by age interval. For example, Page VII-101 of
12 the Depreciation Study shows \$279,388 retired at age 0.5 with \$672,305,214
13 exposed to retirement. Consequently, the retirement ratio is 0.0004 and the
14 surviving ratio is 0.9996. This life table, or original survivor curve, is plotted
15 along with the estimated smooth survivor curve, the 85-R2.5, on Page VII-
16 100 of the Depreciation Study.

17 My calculation of the annual depreciation related to the original cost as
18 of December 31, 2020, of gas plant is presented by subaccount on Pages

1 IX-41 through IX-45 of the Depreciation Study. The calculation is based on
2 the 85-R2.5 survivor curve, 40% negative net salvage, the attained age, and
3 the allocated book reserve. The tabulation sets forth the installation year,
4 the original cost, calculated accrued depreciation, allocated book reserve,
5 future book accruals, remaining life and annual accrual. These totals are
6 brought forward to the table on Page VI-4 of the Depreciation Study.

7 **Q33. Please explain how you calculated the forecasted depreciation rates as of**
8 **December 31, 2022.**

9 A33. First, the plant in service and book reserve were brought forward from
10 December 31, 2020 to December 31, 2022 based on the capital budget by
11 account and by year. The book reserve by account as of December 31, 2022
12 was developed by adding the annual accruals and gross salvage each
13 month and subtracting retirements and cost of removal each month for the
14 two-year period. Once the plant in service as of December 31, 2022 was
15 developed by vintage within account and the book reserve is developed by
16 account, then the December 31, 2022 depreciation rates were calculated
17 using the same methods and procedures as in the 2020 Depreciation Study.

18

1 Conclusion

2 Q34. Does this conclude your prefiled direct testimony?

3 A34. 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 29, 2021

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 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

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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

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	<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

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	<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

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	<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

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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

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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

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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

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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	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



2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2020

Prepared by:



*Excellence Delivered **As Promised***

NORTHERN INDIANA PUBLIC SERVICE COMPANY
Merrillville, Indiana

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2020

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



*Excellence Delivered **As Promised***

August 18, 2021

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 gas plant of Northern Indiana Public Service Company as of December 31, 2020. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Northern Indiana Public Service personnel in the conduct of this study.

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:mle

068304.000

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

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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 gas plant as of December 31, 2020. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

NIPSCO's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes in the type of assets, being placed in service. These changes have caused the proposed service life and net salvage percentages to reflect an updated recovery rate over the remaining life. The service lives for many plant accounts have become slightly longer and the net salvage percentages for many accounts have become more negative.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2020 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$79.1 million when applied to depreciable plant balances as of December 31, 2020. 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, 2020	PROPOSED RATE	PROPOSED EXPENSE
Underground Storage Plant	\$67,175,212.39	2.26	\$1,519,308
Other Storage Plant	48,700,772.53	1.23	598,388
Transmission Plant	687,386,304.93	1.81	12,424,237
Distribution Plant	2,265,570,084.45	2.69	60,994,075
General Plant	52,017,700.04	4.70	2,443,053
General Plant Reserve Amortization	-	-	<u>1,160,824</u>
Total Depreciable Plant	<u>\$3,120,850,074.34</u>	2.54	<u>79,139,885</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”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2020. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2020.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2020, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the gas industry, including knowledge of service lives and net salvage estimates used for other gas companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates

and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

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

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

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

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

Service Life and Net Salvage Estimates

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

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

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

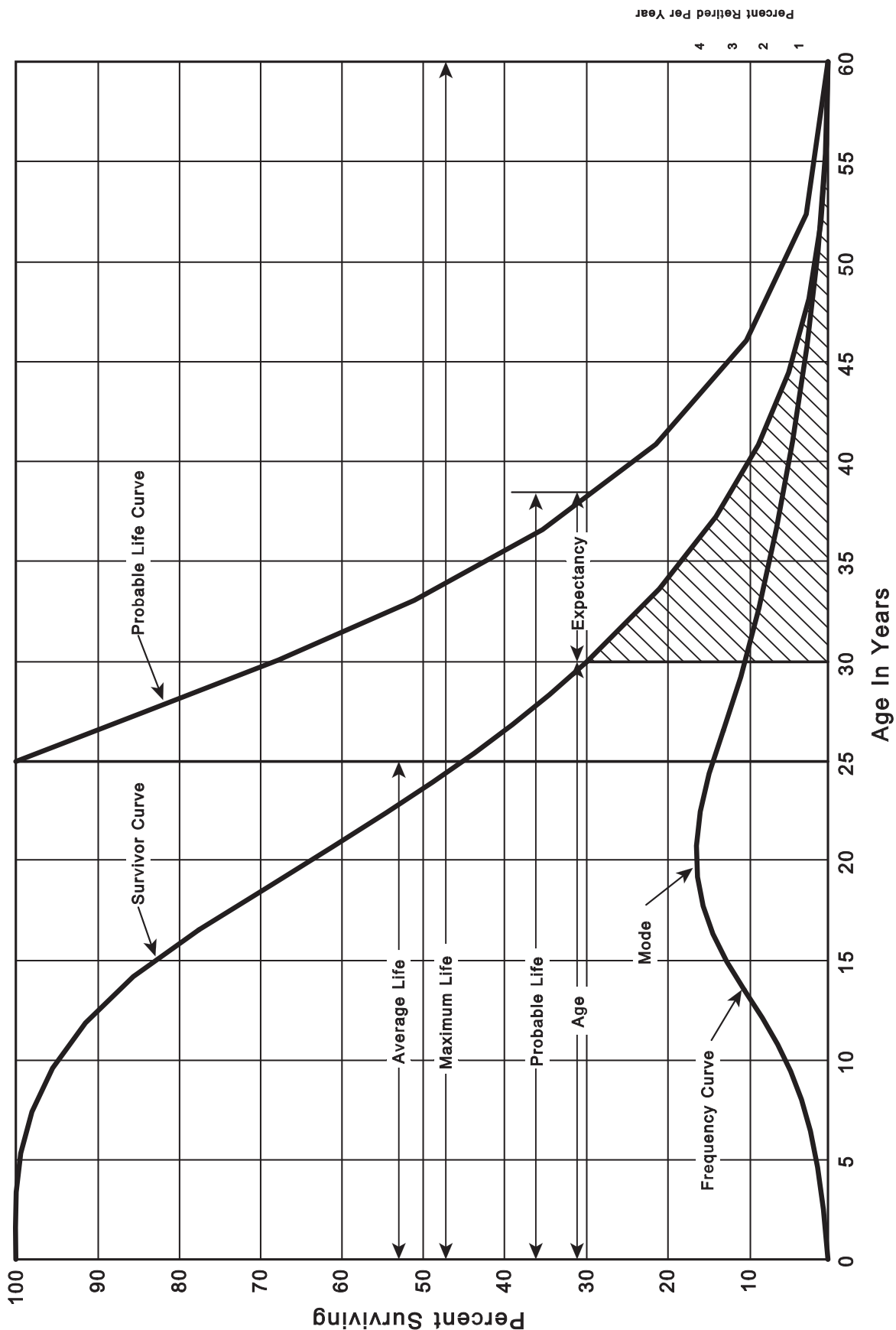


Figure 1. A Typical Survivor Curve and Derived Curves

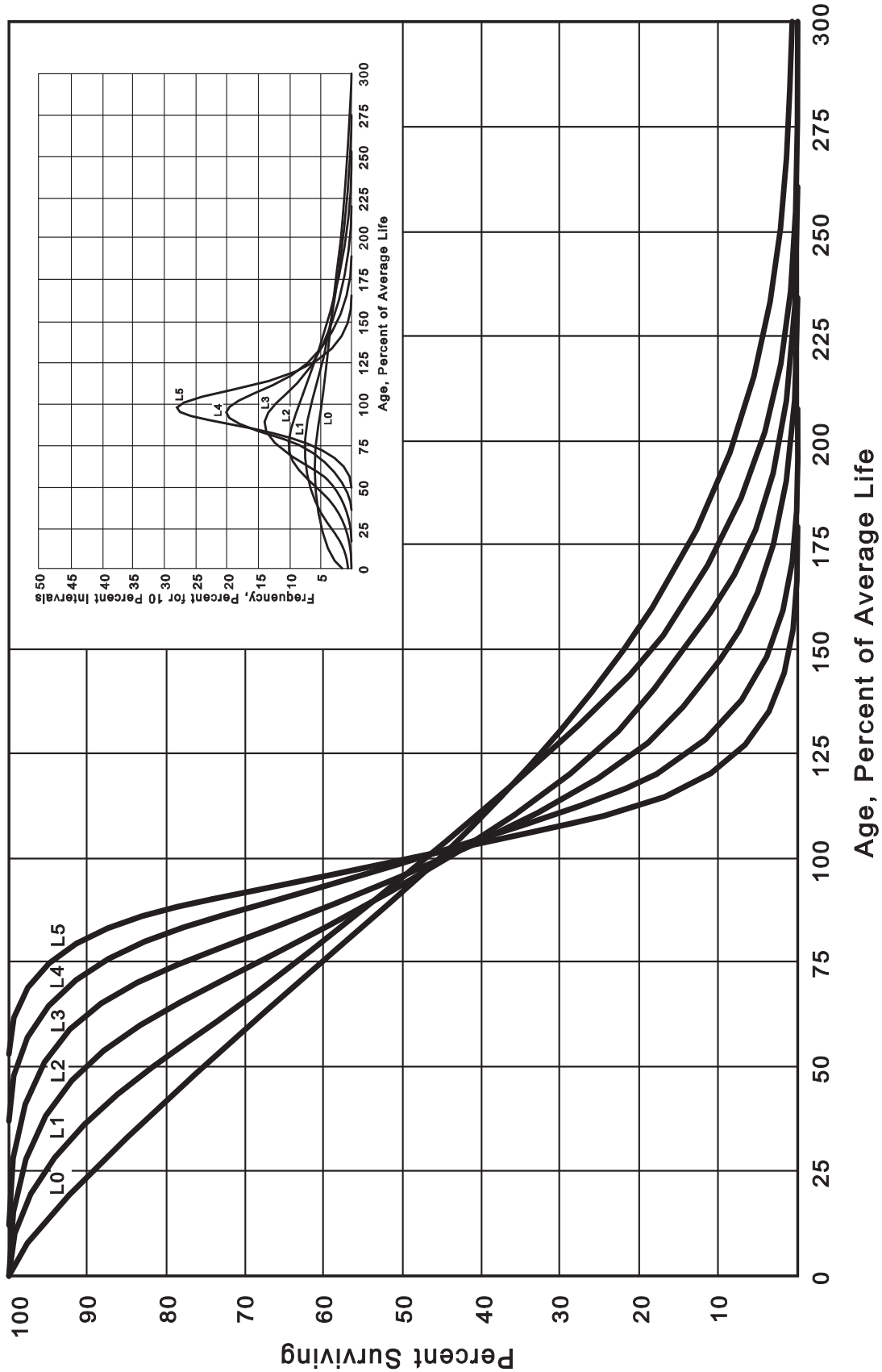


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

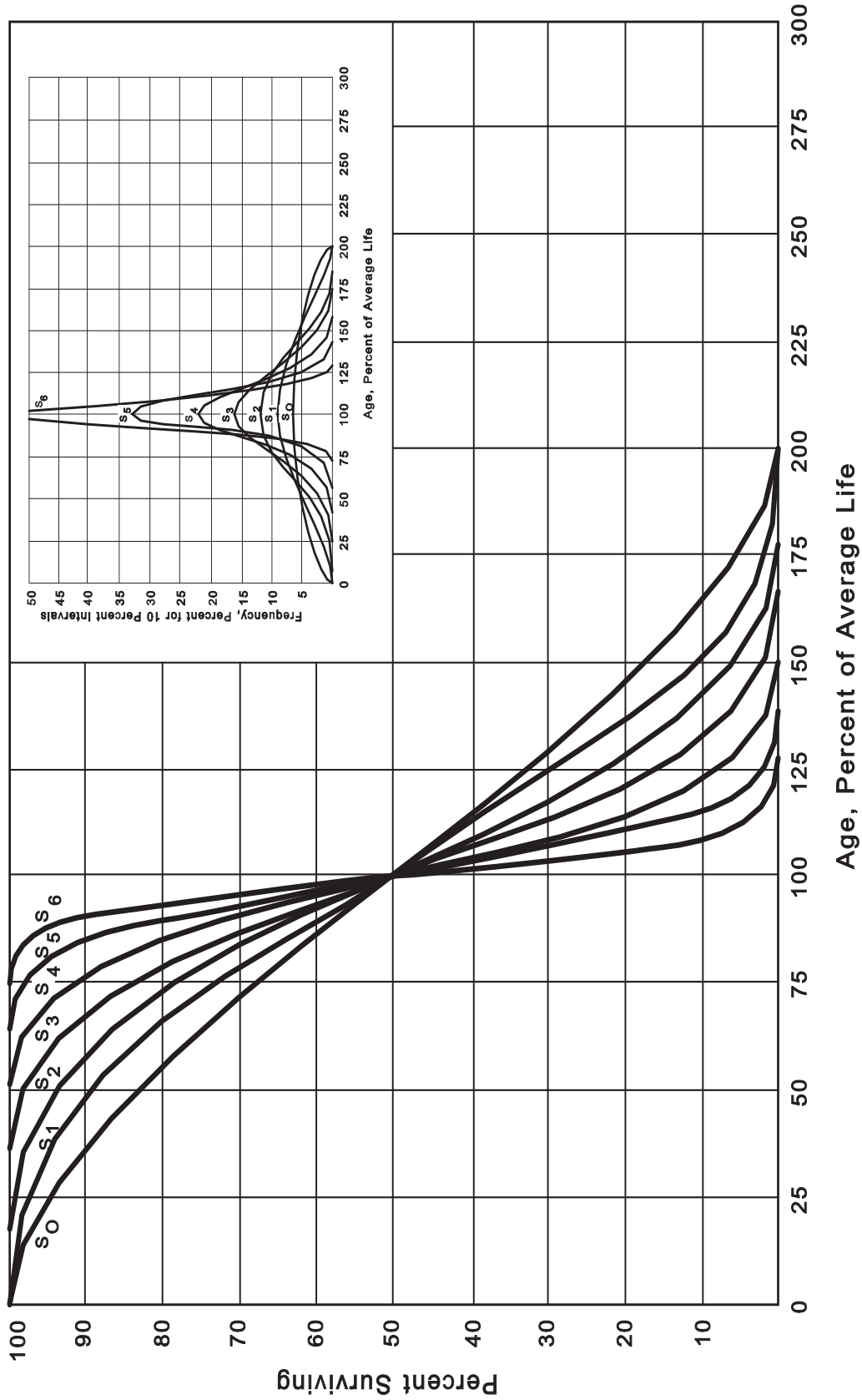


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

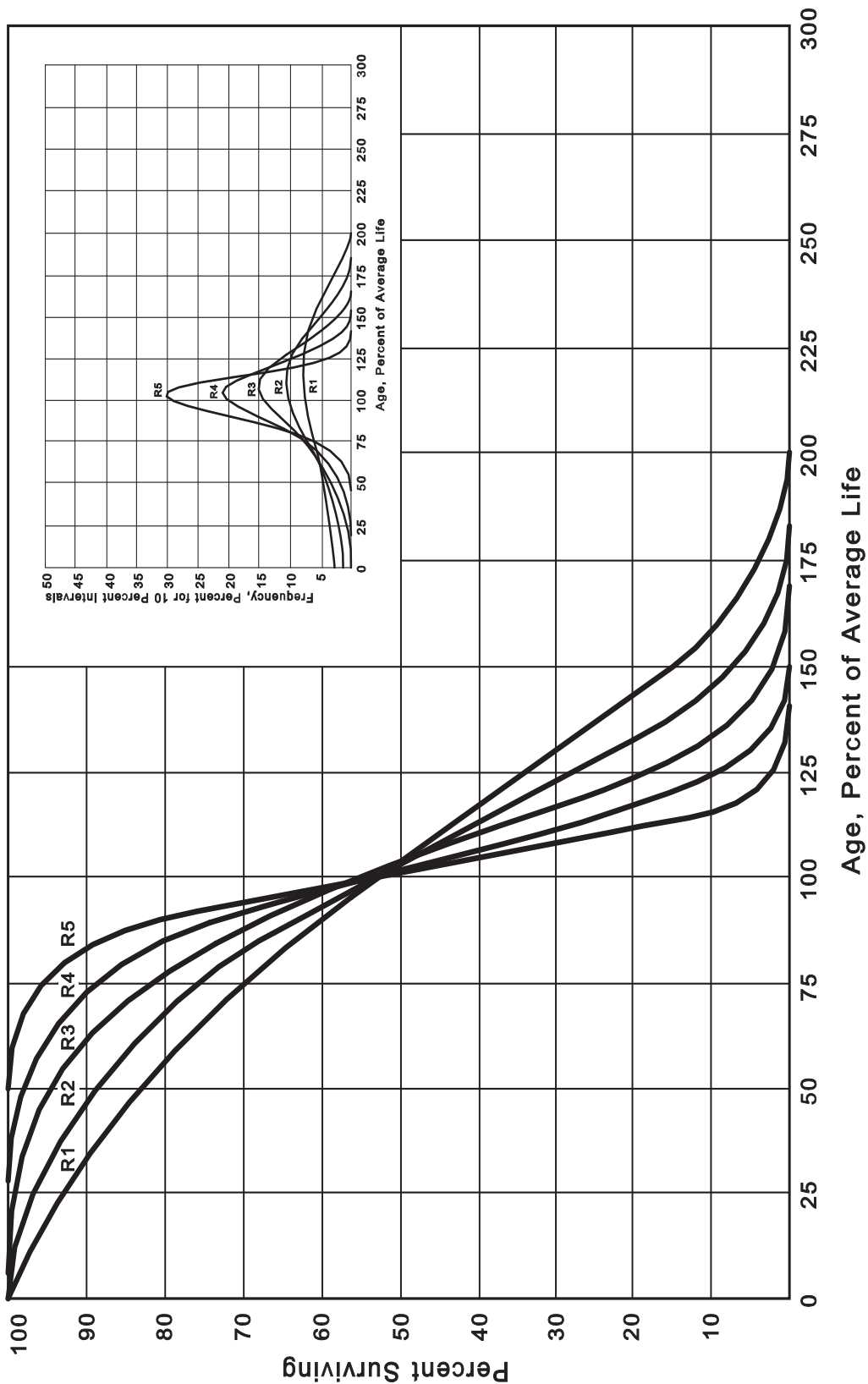


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

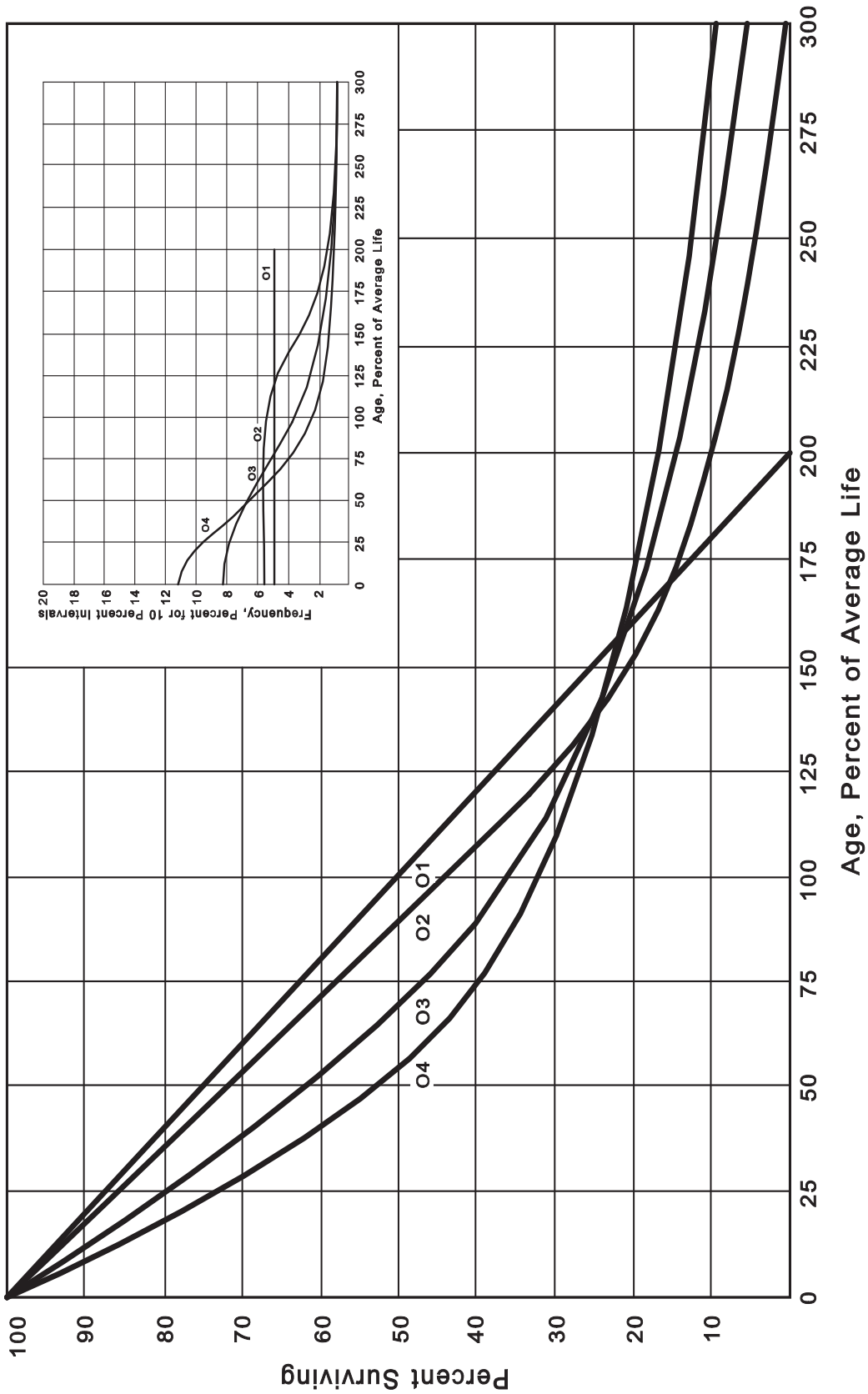


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

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

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual 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, Supra Note 1.

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 during which there were placements during the years 2006-2020. 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 2006 were retired in 2011. 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 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 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 2011-2020
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)	Age Interval (12)	Age Interval (13)	
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2012		5	11	12	13	14	15	16	18	20	113	7½-8½	
2013			6	12	13	15	16	17	19	19	124	6½-7½	
2014				6	13	15	16	17	19	19	131	5½-6½	
2015					7	14	16	17	19	20	143	4½-5½	
2016						8	18	20	22	23	146	3½-4½	
2017							9	20	22	25	150	2½-3½	
2018								11	23	25	151	1½-2½	
2019									11	24	153	½-1½	
2020										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2011-2020

Placement Band 2006-2020

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)	
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)			
2006	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2010	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	-	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 2011 through 2020 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 2016 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 2011-2020
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)
2006	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	261	1,097	9½-10½
2011	420 ^a	416	407	397	386	374	361	347	332	316	316	1,503	8½-9½
2012		460 ^a	455	444	432	419	405	390	374	356	356	1,952	7½-8½
2013			510 ^a	504	492	479	464	448	431	412	412	2,463	6½-7½
2014				580 ^a	574	561	546	530	501	482	482	3,057	5½-6½
2015					660 ^a	653	639	623	628	609	609	3,789	4½-5½
2016						750 ^a	742	724	685	663	663	4,332	3½-4½
2017							850 ^a	841	821	799	799	4,955	2½-3½
2018								960 ^a	949	926	926	5,719	1½-2½
2019									1,080 ^a	1,069	1,069	6,579	½-1½
2020										1,220 ^a	7,490	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

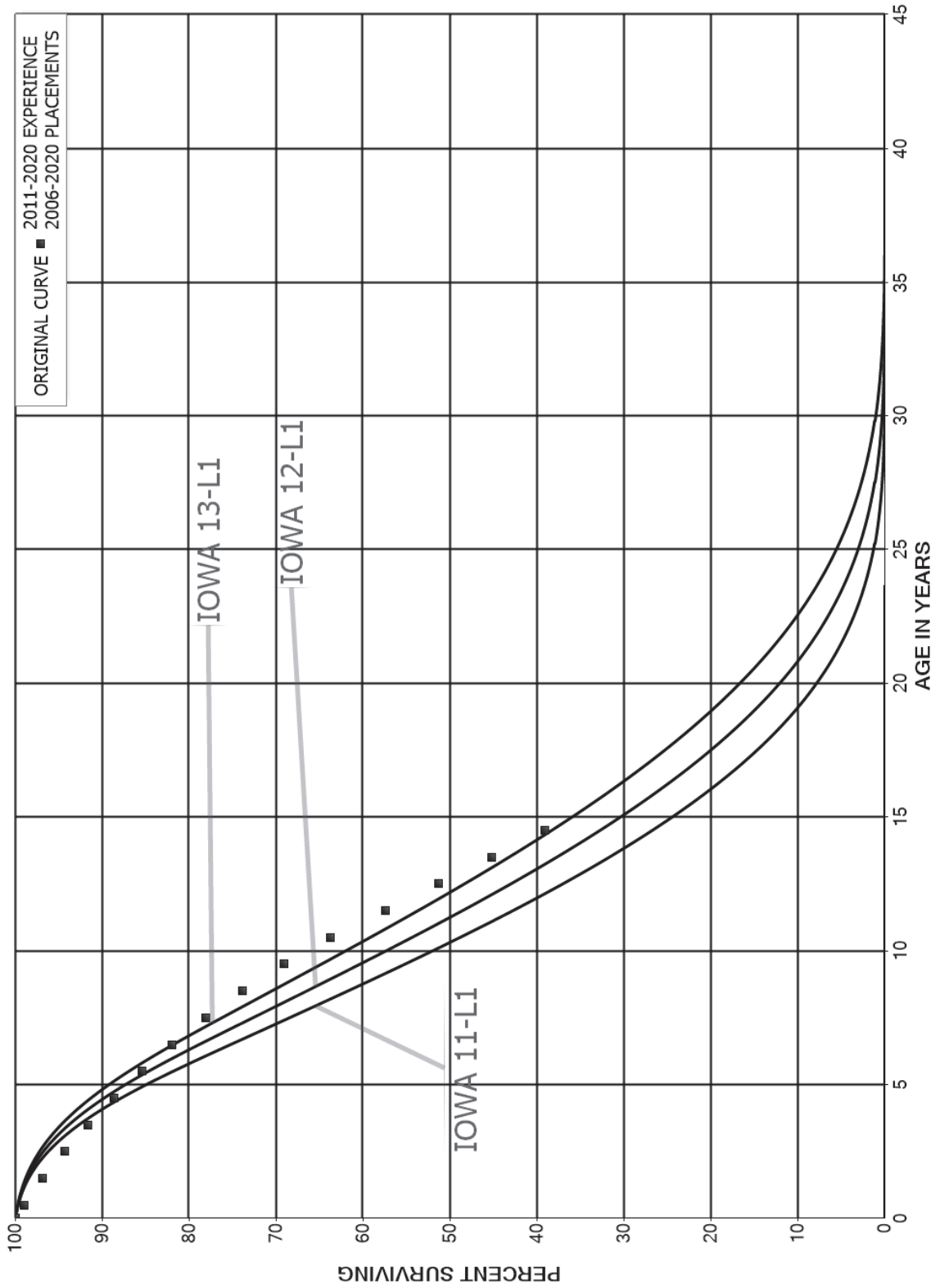


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

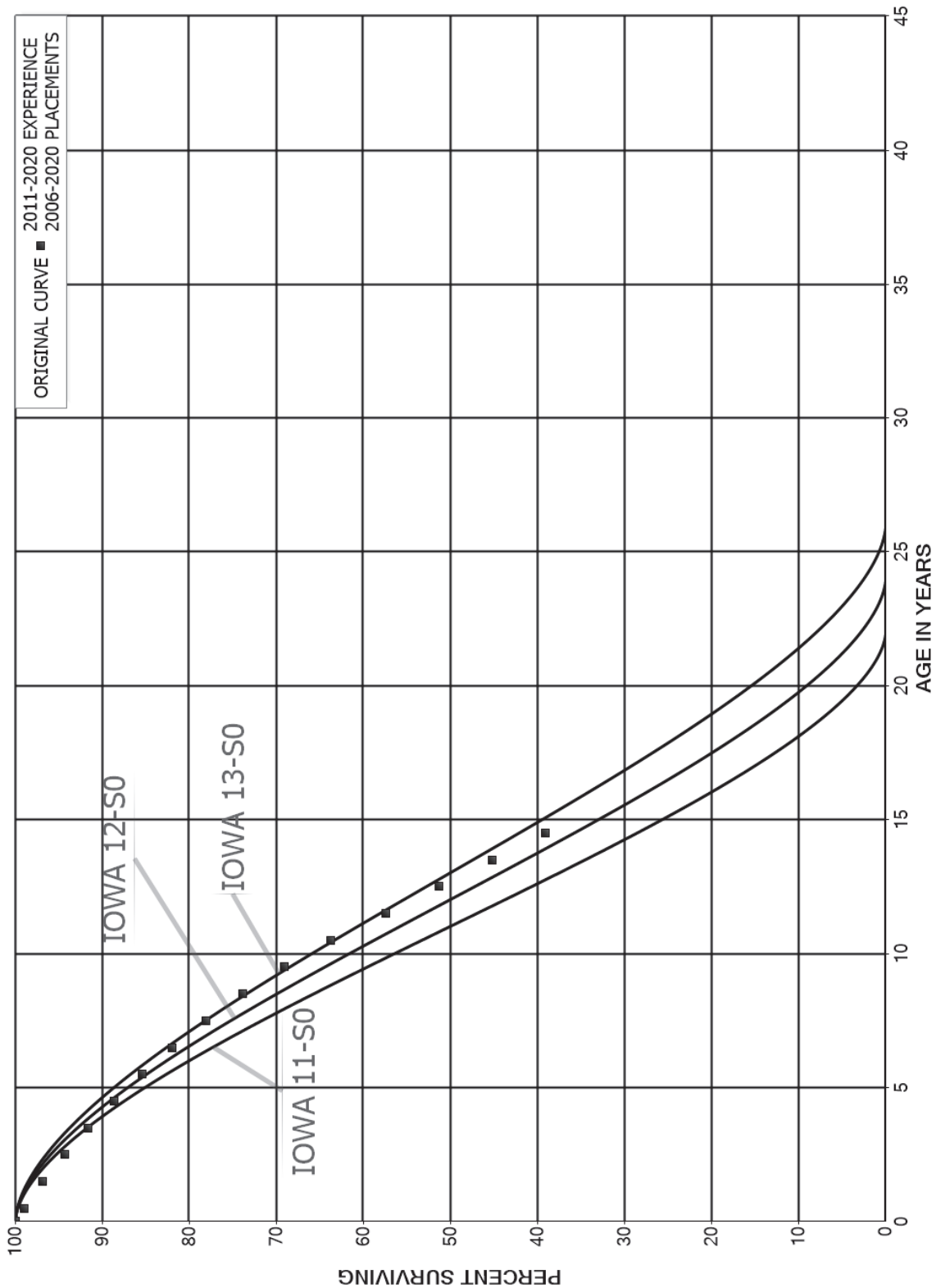


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

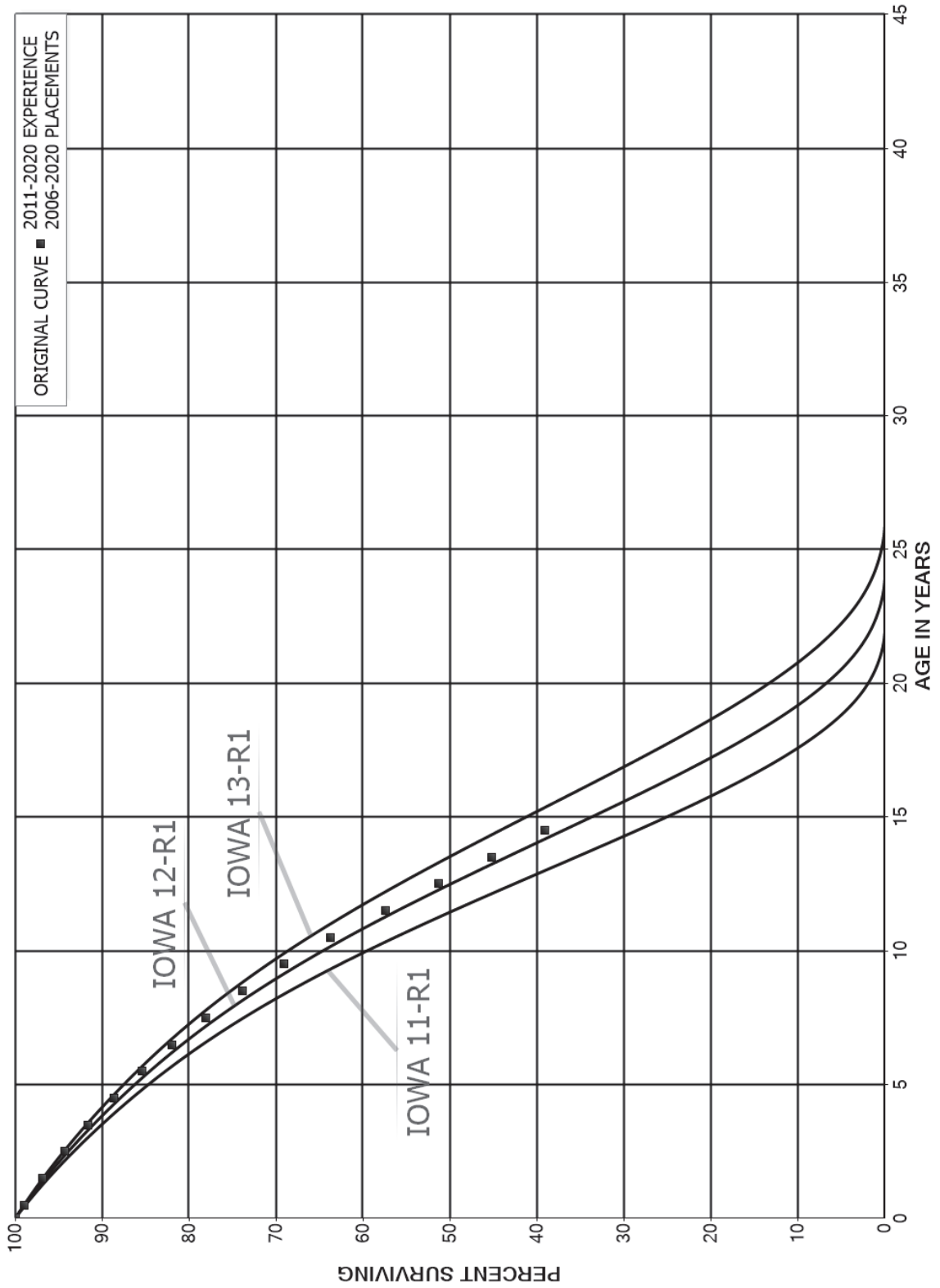
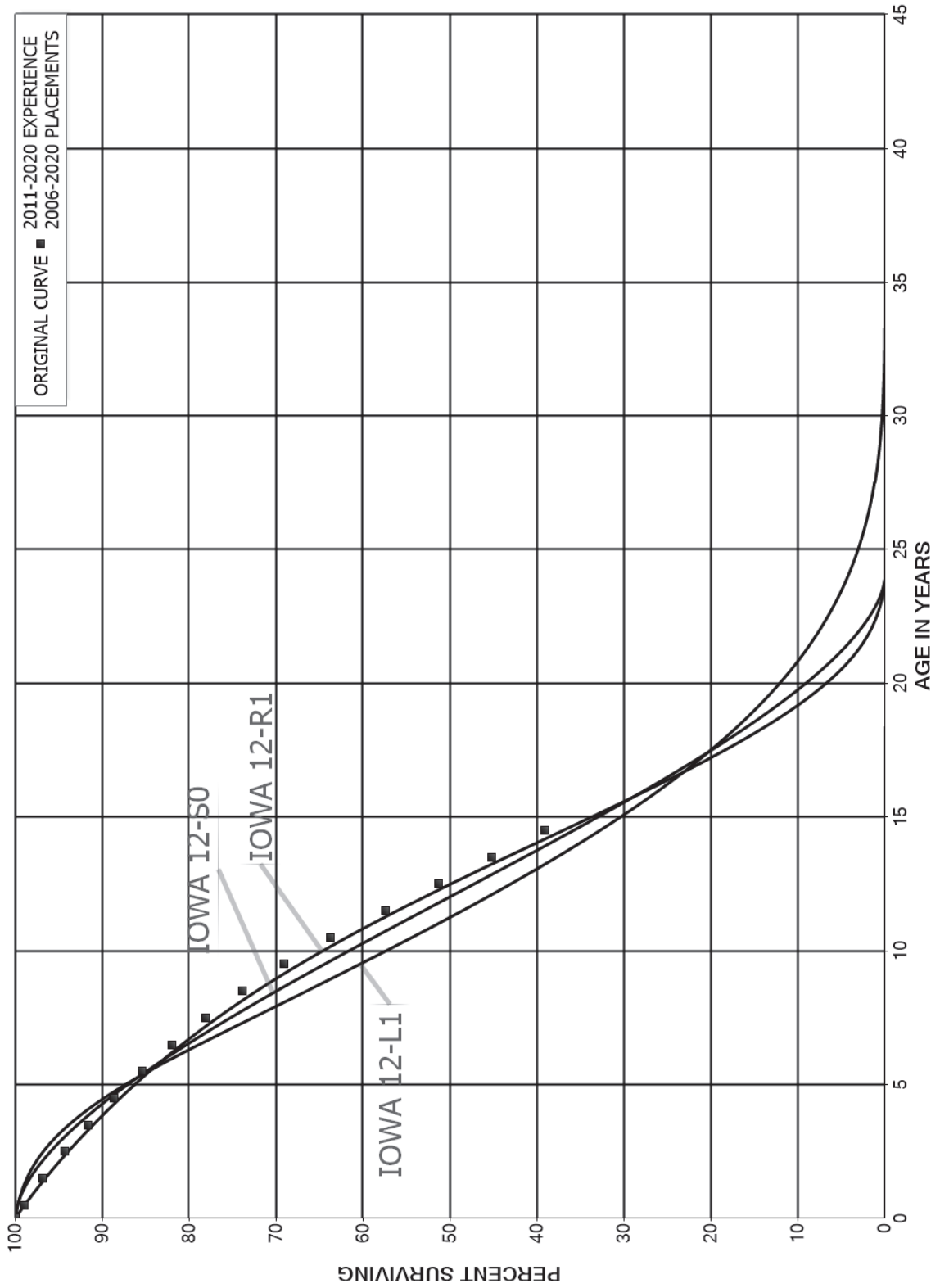


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

May 12-13, 2021

Royal Center Underground Storage Facility
 Tassinol Regulator Station
 North Crown Point Regulator Station
 SR8 & Parrish Regulator Station
 Cedar Lake Regulator Station
 Fisher Street Regulator Station
 Stateline Station (Transmission)
 Hammond Operations Headquarters Regulator Station
 Hammond Operations Center
 Arcelor Mittal Measuring and Regulator Station

April 26-27, 2017

Pipeline Project – Aetna Line
 Laporte LNG Plant
 South Bend Operations Building
 Royal Center Underground Storage Facility
 Hammond Service Center
 Arcelor-Mittal – USA Meter Set
 Highland Junction Regulator Station
 Fisher Street Regulator Station
 North Hayden City Gate Station
 Crown Point Take Station #1
 Crown Point Take Station #2

July 26, 2010

Kokomo Headquarters
 Tipton Station
 New Hope Value Station

Kokomo LNG Plant
 County Line Station
 Armstrong Distribution Regulator Station
 Union and Carter Street Regulator Station

January 12 & 13, 2010

Highland Junction Regulator Station
 Hammond Regulator Station
 Hammond Operations Headquarters
 Gas Control Facility
 Royal Center Underground Storage Facility
 LNG Facility

SERVICE LIFE ANALYSIS

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

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 96 percent of depreciable plant. Generally, the information external to the statistics led to little or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
UNDERGROUND STORAGE PLANT	
353.00	Lines
354.00	Compressor Station Equipment
356.00	Purification Equipment
OTHER STORAGE PLANT	
363.20	Vaporizing Equipment
363.30	Compressor Equipment

363.40	Measuring and Regulating Equipment
363.50	Other Equipment

TRANSMISSION PLANT

367.00	Mains
369.00	Measuring and Regulating Station Equipment

DISTRIBUTION PLANT

376.10	Mains – Steel
376.20	Mains – Plastic
378.00	Measuring and Regulating Station Equipment - General
380.10	Services – Steel
380.20	Services – Plastic
381.00	Meters
382.00	Meter Installations
383.00	House Regulators
385.00	Industrial Measuring and Regulating Station Equipment

GENERAL PLANT

390.00	Structures and Improvements
392.40	Transportation Equipment – Trucks > 13,000 lbs.
396.00	Power Operated Equipment

Two of the largest mass accounts, 376 and 380, 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 1993 through 2020. 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 the combined Accounts 376.1 Mains – Steel, and 376.2, Mains – Plastic, is the 85-R2.5 and is based on the statistical indication for the period 1993 through 2020. The 85-R2.5 is a very good fit of the significant portion of the original survivor curve as set forth on page VII-100 and consistent with management

outlook for a continuation of the historical experience, and above the upper end of the typical service life range of 55 to 75 years for distribution mains.

The survivor curve estimate for combined Accounts 380.1, Services – Steel, and 380.2 Services - Plastic, is the 63-R2 and is based on the statistical indication for the period 1993 through 2020. The 63-R2 is a good fit of the significant portion of the original survivor curve as set forth on page VII-111 and consistent with management outlook for a continuation of historical experience and is just above the upper end of the typical service life range of 45 to 60 years for services.

Generally, the survivor curve estimates for the remaining accounts 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 gas companies.

Life Span Estimates

The life span technique was used for the Company's Storage Facilities. The life span procedure is appropriate for these accounts since many of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each storage facility. Life spans for each Underground Storage and Other Storage Plant were estimated based on discussions with management regarding future outlook, age and condition of the plant and life spans typically experienced and estimated for similar plants. The life span and probable retirement dates used for underground storage and other storage plants are as follows:

<u>Plant</u>	<u>In-Service Date</u>	<u>Probable Retirement Date</u>	<u>Life Span</u>
UNDERGROUND STORAGE Royal Center	1962	2032	70
OTHER STORAGE LaPorte	1974, 1981	2031	57, 50

Typical life spans for underground storage facilities are 55 to 70 years. For example, Royal Center was completed in 1962. The estimated probable retirement date for Royal Center is June 2032. Thus, the life spans estimated for Royal Center is 70 years. The typical life spans for other storage facilities are 50 years. The estimated retirement date should not be interpreted as a commitment to retire this plant on the date, but rather, as reasonable estimate subject to modification in the future as circumstances dictate.

For all storage accounts, an interim survivor curve was estimated for each account, since interim retirements, i.e., retirements prior to the final retirement, are experienced in such accounts.

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

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

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 for the years 1999 through 2020. 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 by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and 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 estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1999 through 2020 contributed significantly toward the net salvage estimates for 26 plant accounts, representing 48 percent of the depreciable plant, as follows:

UNDERGROUND STORAGE PLANT

351.10	Well Structures
351.20	Compressor Station Structures
351.30	Measuring and Regulating Station Structures
351.40	Other Structures
352.00	Wells
353.00	Lines
354.00	Compressor Station Equipment
356.00	Purification Equipment

OTHER STORAGE PLANT

363.00	Purification Equipment
363.10	Liquefaction Equipment
363.20	Vaporizing Equipment
363.30	Compressor Equipment
363.40	Measuring and Regulating Equipment
363.50	Other Equipment

TRANSMISSION PLANT

369.00	Measuring and Regulating Station Equipment
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DISTRIBUTION PLANT

378.00	Measuring and Regulating Station Equipment - General
380.10	Services – Steel
380.20	Services - Plastic
381.00	Meters
382.00	Meter Installations
383.00	House Regulators
384.00	House Regulator Installations
385.00	Industrial Measuring and Regulating Station Equipment

GENERAL PLANT

390.00	Structures and Improvements
392.40	Transportation Equipment - Trucks >13,000 lbs.
396.00	Power Operated Equipment

The analysis for Account 381.0, Meters, 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 1999 through 2020 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 1999-2001 through 2018-2020 periods were computed to smooth the annual amounts.

Cost of removal was moderate throughout the period, however, has increased since 2015. The cost of removal during the 22-year period is a result of the company practice of charging labor hours consistently to the replacement meters. Cost of removal for the 22-year period averaged 5 percent. Cost of removal for the most recent five years averaged 8 percent.

Gross salvage was relatively consistent through 2016, then diminished in recent years. The most recent five-year average of 1 percent gross salvage is indicative of the future and relatively consistent with the entire period.

The net salvage percent based on the overall period 1999 through 2020 is 3 percent negative net salvage and based on the most recent five-year period is 8 percent negative net salvage. The range of estimates made by other gas companies for Meters is generally positive 5 to negative 10 percent. The net salvage estimate for meters is negative 5 percent, is within the range of other estimates, reflects the consistent level of negative net salvage and emphasizes the recent trend which is expected to continue into the future.

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

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

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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

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

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

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

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

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

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

Average Service Life Procedure

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

A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired

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

Equal Life Group Procedure

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

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

The table on the following page presents an illustration of the calculation of equal life group depreciation using the Iowa 15-R3 survivor curve, net salvage of 0 percent and a December 31, 2020 calculation date.

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

INPUT PARAMETERS:
 CALCULATION DATE... 12-31-2020
 SURVIVOR CURVE.... 15-R3

AGE INTERVAL		LIFE	DURING INTERVAL	RETIREMENTS	GROUP	OF ANNUAL ACCRUALS	SUMMATION	AVERAGE	ACCRUED FACTOR	
BEG	END			ANNUAL ACCRUAL	YEAR INST		PERCENT SURVIVING	ANNUAL FACTOR		
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)	
0.000	1.000	0.500	0.13204	0.13204000000	2020	7.73951870976	99.939619	0.0774	0.0387	
1.000	2.000	1.500	0.22004	0.14669333333	2019	7.53413204309	99.757940	0.0755	0.1133	
2.000	3.000	2.500	0.34901	0.13960400000	2018	7.39098337643	99.473416	0.0743	0.1858	
3.000	4.000	3.500	0.53168	0.15190857143	2017	7.24522709071	99.033069	0.0732	0.2562	
4.000	5.000	4.500	0.77648	0.17255111111	2016	7.08299724944	98.378988	0.0720	0.3240	
5.000	6.000	5.500	1.09520	0.19912727273	2015	6.89715805752	97.443149	0.0708	0.3894	
6.000	7.000	6.500	1.50085	0.23090000000	2014	6.68214442116	96.145127	0.0695	0.4518	
7.000	8.000	7.500	1.99686	0.26624800000	2013	6.43357042116	94.396275	0.0682	0.5115	
8.000	9.000	8.500	2.59836	0.30568941176	2012	6.14760171528	92.098663	0.0668	0.5678	
9.000	10.000	9.500	3.32846	0.35036421053	2011	5.81957490413	89.135249	0.0653	0.6204	
10.000	11.000	10.500	4.20015	0.40001428571	2010	5.44438565601	85.370944	0.0638	0.6699	
11.000	12.000	11.500	5.24273	0.45588956522	2009	5.01643373055	80.649505	0.0622	0.7153	
12.000	13.000	12.500	6.46397	0.51711760000	2008	4.52993014794	74.796157	0.0606	0.7575	
13.000	14.000	13.500	7.78086	0.57636000000	2007	3.98319134794	67.673742	0.0589	0.7952	
14.000	15.000	14.500	9.04123	0.62353310345	2006	3.38324479621	59.262695	0.0571	0.8280	
15.000	16.000	15.500	9.97724	0.64369290323	2005	2.74963179287	49.753461	0.0553	0.8572	
16.000	17.000	16.500	10.26569	0.62216303030	2004	2.11670382611	39.631994	0.0534	0.8811	
17.000	18.000	17.500	9.71888	0.55536457143	2003	1.52794002524	29.639708	0.0516	0.9030	
18.000	19.000	18.500	8.35418	0.45157729730	2002	1.02446909088	20.603179	0.0497	0.9195	
19.000	20.000	19.500	6.50335	0.33350512821	2001	0.63192787812	13.174414	0.0480	0.9360	
20.000	21.000	20.500	4.58978	0.22389170732	2000	0.35322946036	7.627850	0.0463	0.9492	
21.000	22.000	21.500	2.91547	0.13560325581	1999	0.17348197879	3.875224	0.0448	0.9632	
22.000	23.000	22.500	1.61144	0.07161955556	1998	0.06987057311	1.611769	0.0434	0.9765	
23.000	24.000	23.500	0.66967	0.02849659574	1997	0.01981249746	0.471215	0.0420	0.9870	
24.000	25.000	24.500	0.13425	0.00547959184	1996	0.00282440367	0.069256	0.0408	0.9996	
25.000	25.350	25.175	0.00213	0.00008460775	1995	0.00001480636	0.000373	0.0397	1.0000	
TOTAL						100.00000				

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

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 15-R3 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2020 installations. For 2020 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2020, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 7.53413204309 for 2019 equals one-half of 0.14669333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2020 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2020, the first figure in column 7, for vintage 2020, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 15-R3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2020.

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2020 and based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2020, 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, 2020. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

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

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

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

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

or

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
391,	Office Furniture and Equipment	
	Furniture and Office Equipment	20
	Computer 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

For the purpose of calculating annual amortization amounts as of December 31, 2020, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2020. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2020, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of gas plant as of December 31, 2020 presented on pages VI-4 through VI-6 of this report.

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 gas utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

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

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and 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, 2020 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 GAS PLANT AS OF DECEMBER 31, 2020

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED		COMPOSITE REMAINING LIFE (10)=(7)/(8)
								ANNUAL AMOUNT (8)	RATE (9)=(8)/(6)	
DEPRECIABLE PLANT										
UNDERGROUND STORAGE PLANT										
350.20	LEASEHOLDS	06-2032	75-R4	*	375,985.42	375,011	974	85	0.02	11.5
350.40	RIGHTS OF WAY	06-2032	75-R4	*	186,818.12	71,711	115,107	10,065	5.39	11.4
351.10	WELL STRUCTURES	06-2032	70-R4	(5)	18,795.70	16,461	3,274	292	1.55	11.2
351.20	COMPRESSOR STATION STRUCTURES	06-2032	70-R4	(5)	401,768.23	281,951	139,906	12,190	3.03	11.5
351.30	MEASURING AND REGULATING STATION STRUCTURES	06-2032	70-R4	(5)	108,683.73	112,967	1,151	102	0.09	11.3
351.40	OTHER STRUCTURES	06-2032	70-R4	(5)	3,855,795.38	2,728,631	1,319,954	117,262	3.04	11.3
352.00	WELLS	06-2032	65-S4	(15)	15,171,065.14	16,150,896	1,295,829	113,913	0.75	11.4
352.30	NONRECOVERABLE NATURAL GAS	06-2032	50-SQ	*	5,399,798.84	4,753,901	645,897	56,165	1.04	11.5
353.00	LINES	06-2032	50-S1.5	(25)	22,120,408.55	20,517,416	7,133,095	641,777	2.90	11.1
354.00	COMPRESSOR STATION EQUIPMENT	06-2032	50-R3	(10)	3,678,972.36	2,815,542	1,231,327	109,173	2.97	11.3
355.00	MEASURING AND REGULATING STATION EQUIPMENT	06-2032	60-R2.5	(10)	2,786,204.94	2,023,375	1,041,450	95,680	3.43	10.9
356.00	PURIFICATION EQUIPMENT	06-2032	65-R4	(5)	12,059,541.26	8,548,188	4,114,330	359,175	2.98	11.5
357.00	OTHER EQUIPMENT	06-2032	30-S2.5	*	1,011,374.72	979,821	31,554	3,429	0.34	9.2
	TOTAL UNDERGROUND STORAGE PLANT				67,175,212.39	59,375,871	17,073,848	1,519,308	2.26	
OTHER STORAGE PLANT										
361.00	STRUCTURES AND IMPROVEMENTS	06-2031	65-R4	*	9,109,211.65	8,332,454	1,687,679	162,124	1.78	10.4
362.10	GAS HOLDERS	06-2031	55-S3	(10)	17,950,916.54	19,552,405	193,603	18,448	0.10	10.5
363.00	PURIFICATION EQUIPMENT	06-2031	55-S2.5	(5)	1,676,868.28	1,441,780	318,932	34,218	2.04	9.3
363.10	LIQUEFACTION EQUIPMENT	06-2031	50-S2	(5)	8,127,607.44	7,536,391	997,597	96,305	1.18	10.4
363.20	VAPORIZING EQUIPMENT	06-2031	50-R2	(5)	4,999,706.03	5,176,518	73,174	7,269	0.15	10.1
363.30	COMPRESSOR EQUIPMENT	06-2031	40-R2	*	3,025,711.81	1,761,457	1,415,541	142,267	4.70	9.9
363.40	MEASURING AND REGULATING EQUIPMENT	06-2031	55-R1.5	(5)	1,578,176.37	1,150,255	506,830	51,311	3.25	9.9
363.50	OTHER EQUIPMENT	06-2031	35-R2	*	2,232,574.41	1,502,562	841,641	86,446	3.87	9.7
	TOTAL OTHER STORAGE PLANT				48,700,772.53	46,453,822	6,034,997	598,388	1.23	
TRANSMISSION PLANT										
365.20	LAND RIGHTS		75-R4	0	11,097,931.49	2,590,384	8,507,548	217,160	1.96	39.2
366.20	MEASURING AND REGULATING STATION STRUCTURES		60-R3	(5)	5,672,909.89	1,312,433	4,644,122	114,683	2.02	40.5
366.30	OTHER STRUCTURES		55-R4	(5)	1,215,232.38	183,322	1,092,672	27,357	2.25	39.9
367.00	MAINS		95-R3	(30)	534,314,740.07	124,680,529	569,928,634	7,967,590	1.49	71.5
369.00	MEASURING AND REGULATING STATION EQUIPMENT		58-R2	(35)	134,785,426.22	26,785,770	155,174,556	4,085,423	3.03	38.0
371.00	OTHER EQUIPMENT		30-R2.5	0	300,064.88	32,902	267,163	12,024	4.01	22.2
	TOTAL TRANSMISSION PLANT				687,386,304.93	155,585,339	739,614,695	12,424,237	1.81	
DISTRIBUTION PLANT										
374.20	LAND RIGHTS		75-R4	0	1,651,890.63	394,819	1,257,072	23,504	1.42	53.5
375.00	STRUCTURES AND IMPROVEMENTS		70-R4	(10)	4,083,958.24	2,093,329	2,399,025	56,767	1.39	42.3
376.10	MAINS - STEEL		85-R2.5	(40)	278,869,579.66	140,420,209	249,997,203	5,003,002	1.79	50.0
376.20	MAINS - PLASTIC		85-R2.5	(40)	729,226,339.01	266,764,768	754,152,107	12,638,455	1.73	59.7
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		55-R1.5	(35)	49,971,512.45	21,542,320	45,919,222	1,436,738	2.88	32.0
380.10	SERVICES - STEEL		63-R2	(120)	62,859,988.08	52,405,519	85,886,454	3,641,760	5.79	23.6
380.20	SERVICES - PLASTIC		63-R2	(120)	641,031,878.48	451,417,424	958,852,708	24,758,043	3.86	38.7
381.00	METERS		36-R2	(5)	159,030,052.19	24,185,646	142,795,908	7,783,915	4.89	18.3

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 GAS PLANT AS OF DECEMBER 31, 2020

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
382.00		55-R1	(30)	169,076,141.81	136,731,911	83,067,073	2,652,300	1.57	31.3
383.00		55-R1.5	(30)	109,861,165.64	77,972,547	64,846,969	1,887,009	1.72	34.4
384.00		55-R2.5	(10)	3,276,882.90	3,153,182	451,390	14,567	0.44	31.0
385.00		60-R2	(10)	56,596,134.19	24,971,583	37,284,165	1,097,696	1.94	34.0
386.00		15-R3	0	34,561.17	33,963	598	319	0.92	1.9
TOTAL DISTRIBUTION PLANT									
				2,265,570,084.45	1,202,087,221	2,426,909,894	60,994,075	2.69	
GENERAL PLANT									
389.20		65-R4	0	2,095,915.21	101,862	1,994,054	44,919	2.14	44.4
390.00		50-S0	(10)	2,969,959.68	988,444	2,278,512	131,203	4.42	17.4
	06-2044	50-S0	*	5,857,657.97	1,882,289	4,561,135	283,261	4.84	16.1
	06-2042	50-S0	*	2,066,628.28	879,024	1,394,267	180,251	8.72	7.7
	06-2029	50-S0	*	1,400,816.35	430,010	1,110,888	157,178	11.22	7.1
	06-2028	50-S0	*	6,176,475.12	1,852,989	4,941,134	387,862	6.28	12.7
	06-2040	50-S0	(10)	7,072,709.56	1,142,734	6,637,247	236,094	3.34	28.1
TOTAL STRUCTURES AND IMPROVEMENTS									
				25,544,246.96	7,175,490	20,923,183	1,375,849	5.39	
391.10		20-SQ	0	1,054,528.02	489,650	564,878	52,722	5.00	10.7
391.20		7-SQ	0	18,083.71	10,626	7,458	2,584	14.29	2.9
392.40		15-L4	15	229,771.29	195,305	0	0	-	***
393.00		30-SQ	0	149,618.01	73,160	76,458	4,986	3.33	15.3
394.00		25-SQ	0	17,651,992.58	7,835,000	9,816,983	706,011	4.00	13.9
395.00		20-SQ	0	1,867,985.81	835,000	1,032,986	93,402	5.00	11.1
396.00		13-L2	15	869,209.94	738,828	0	0	-	***
397.00		15-SQ	0	2,145,160.10	819,100	1,326,060	143,014	6.67	9.3
398.00		20-SQ	0	391,188.41	174,750	216,438	19,566	5.00	11.1
TOTAL GENERAL PLANT									
				52,017,700.04	18,448,771	35,958,508	2,443,053	4.70	
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
391.10					(274,235)		54,847	**	
391.20					(2,003,377)		400,675	**	
393.00					(25,439)		5,088	**	
394.00					(2,457,559)		491,512	**	
395.00					(378,909)		75,782	**	
397.00					(745,095)		149,019	**	
398.00					80,494		(16,099)	**	
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
					(5,804,121)		1,160,824		
TOTAL DEPRECIABLE PLANT									
				3,120,850,074.34	1,476,146,902	3,225,591,942	79,139,885	2.54	

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 GAS PLANT AS OF DECEMBER 31, 2020

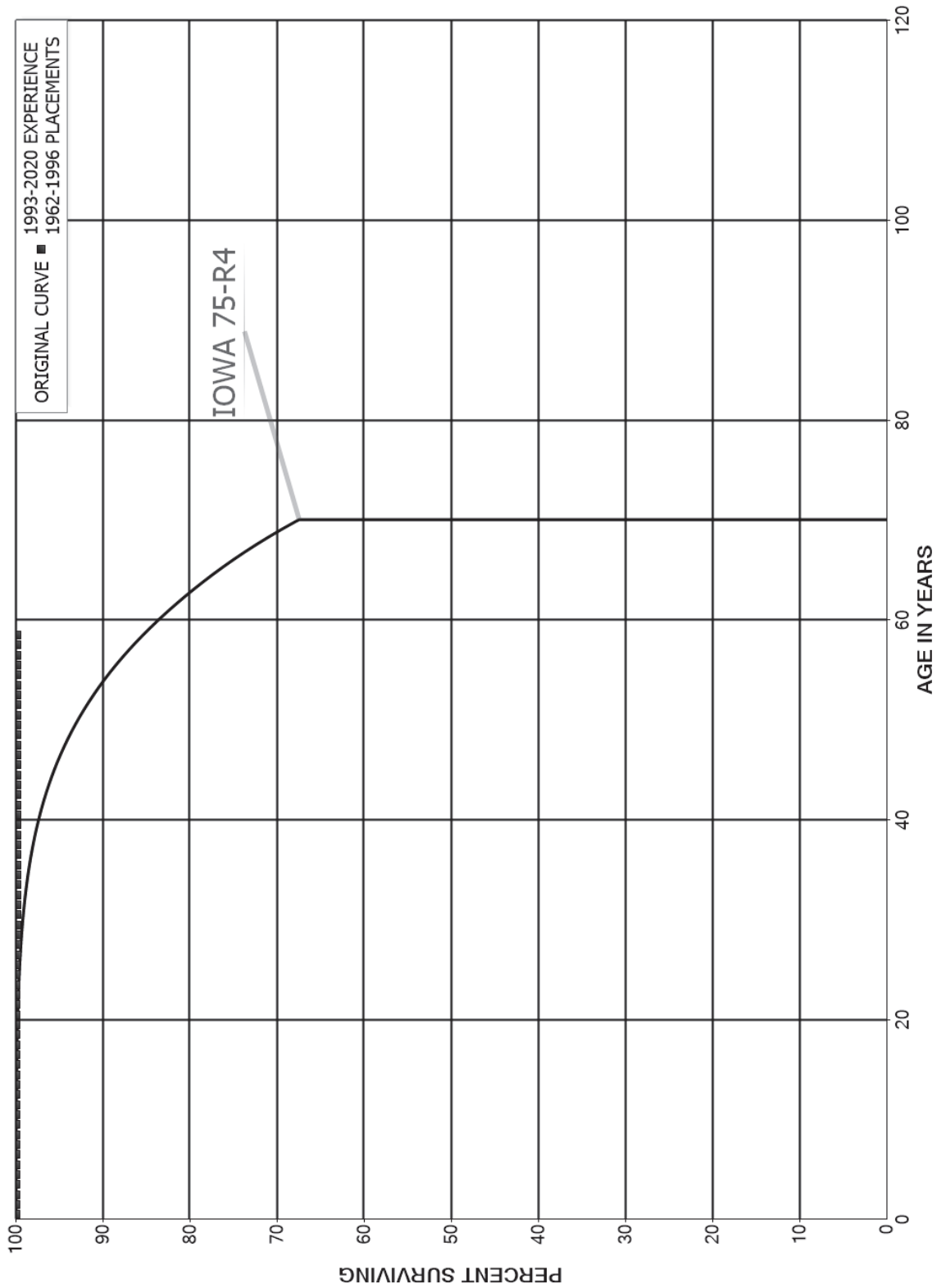
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(6)	(10)=(7)/(8)
ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
NONDEPRECIABLE PLANT									
301.00				7,147.20	(36,462)				
302.00				56,860.68	41,766				
303.00				34,483,737.27	33,713,862				
350.10				83,104.53					
360.10				1,242,473.30					
365.10				8,962,337.01					
374.10				1,802,641.08					
388.00				20,706,098.41					
389.10				619,587.89					
392.10									***
392.20									***
392.30									***
				67,963,987.37	33,719,166				
TOTAL NONDEPRECIABLE PLANT									
				3,188,814,061.71	1,509,866,068				
TOTAL GAS PLANT IN SERVICE									

* INTERIM SURVIVOR CURVE USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE.
 ** 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.
 *** ACCRUAL RATE TO BE BOOKED TO NEW ADDITIONS AS OF JANUARY 1, 2021 WILL BE:

ACCOUNT	RATE
392.10	15.40
392.20	6.51
392.30	15.68
392.40	6.28
396.00	8.68

PART VII. SERVICE LIFE STATISTICS

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 350.20 LEASEHOLDS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 350.20 LEASEHOLDS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-1996			EXPERIENCE BAND 1993-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,703		0.0000	1.0000	100.00
0.5	75,703		0.0000	1.0000	100.00
1.5	75,703		0.0000	1.0000	100.00
2.5	75,703		0.0000	1.0000	100.00
3.5	75,848		0.0000	1.0000	100.00
4.5	127,510		0.0000	1.0000	100.00
5.5	130,067		0.0000	1.0000	100.00
6.5	130,067		0.0000	1.0000	100.00
7.5	130,067		0.0000	1.0000	100.00
8.5	130,147		0.0000	1.0000	100.00
9.5	130,147		0.0000	1.0000	100.00
10.5	130,165		0.0000	1.0000	100.00
11.5	130,165		0.0000	1.0000	100.00
12.5	130,165		0.0000	1.0000	100.00
13.5	54,483		0.0000	1.0000	100.00
14.5	58,839		0.0000	1.0000	100.00
15.5	58,839		0.0000	1.0000	100.00
16.5	58,839		0.0000	1.0000	100.00
17.5	58,839		0.0000	1.0000	100.00
18.5	58,839		0.0000	1.0000	100.00
19.5	58,871		0.0000	1.0000	100.00
20.5	69,035		0.0000	1.0000	100.00
21.5	74,097		0.0000	1.0000	100.00
22.5	75,828		0.0000	1.0000	100.00
23.5	75,828		0.0000	1.0000	100.00
24.5	85,252		0.0000	1.0000	100.00
25.5	102,501	145	0.0014	0.9986	100.00
26.5	128,297		0.0000	1.0000	99.86
27.5	159,393		0.0000	1.0000	99.86
28.5	159,393		0.0000	1.0000	99.86
29.5	250,991		0.0000	1.0000	99.86
30.5	375,985		0.0000	1.0000	99.86
31.5	375,985		0.0000	1.0000	99.86
32.5	324,323		0.0000	1.0000	99.86
33.5	321,766		0.0000	1.0000	99.86
34.5	321,766		0.0000	1.0000	99.86
35.5	321,766		0.0000	1.0000	99.86
36.5	321,686		0.0000	1.0000	99.86
37.5	321,686		0.0000	1.0000	99.86
38.5	321,668		0.0000	1.0000	99.86

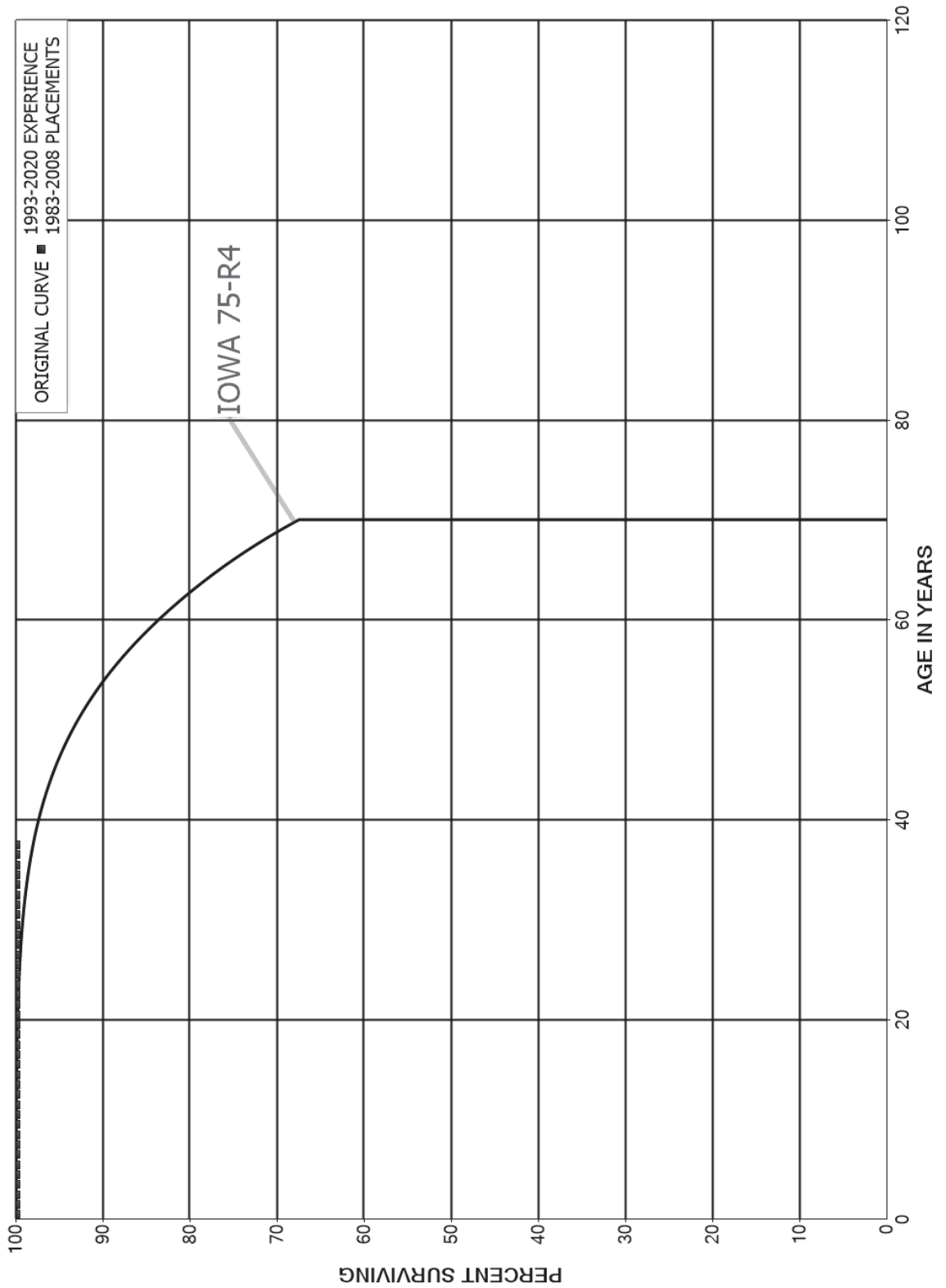
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 350.20 LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-1996			EXPERIENCE BAND 1993-2020		
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	321,668		0.0000	1.0000	99.86
40.5	321,668		0.0000	1.0000	99.86
41.5	321,647		0.0000	1.0000	99.86
42.5	317,292		0.0000	1.0000	99.86
43.5	317,292		0.0000	1.0000	99.86
44.5	317,292		0.0000	1.0000	99.86
45.5	317,292		0.0000	1.0000	99.86
46.5	317,292		0.0000	1.0000	99.86
47.5	317,260		0.0000	1.0000	99.86
48.5	307,095		0.0000	1.0000	99.86
49.5	302,033		0.0000	1.0000	99.86
50.5	300,302		0.0000	1.0000	99.86
51.5	300,302		0.0000	1.0000	99.86
52.5	290,878		0.0000	1.0000	99.86
53.5	273,630		0.0000	1.0000	99.86
54.5	247,688		0.0000	1.0000	99.86
55.5	216,593		0.0000	1.0000	99.86
56.5	216,593		0.0000	1.0000	99.86
57.5	124,995		0.0000	1.0000	99.86
58.5					99.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 350.40 RIGHTS OF WAY
 ORIGINAL AND SMOOTH SURVIVOR CURVES



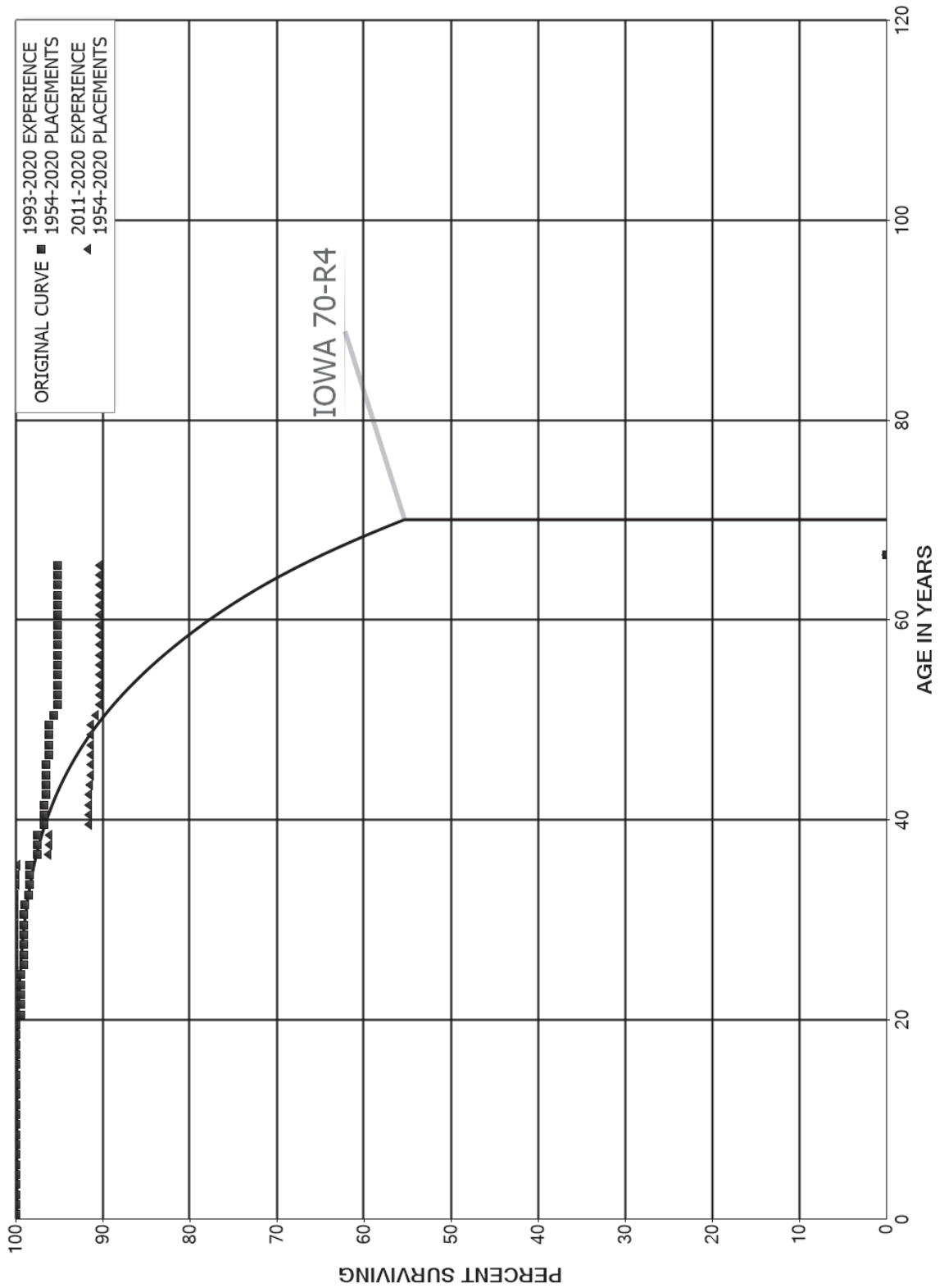
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 350.40 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2008			EXPERIENCE BAND 1993-2020		
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	124,657		0.0000	1.0000	100.00
0.5	124,657		0.0000	1.0000	100.00
1.5	124,657		0.0000	1.0000	100.00
2.5	124,657		0.0000	1.0000	100.00
3.5	124,657		0.0000	1.0000	100.00
4.5	113,974		0.0000	1.0000	100.00
5.5	186,691		0.0000	1.0000	100.00
6.5	186,691		0.0000	1.0000	100.00
7.5	186,711		0.0000	1.0000	100.00
8.5	186,711		0.0000	1.0000	100.00
9.5	186,818		0.0000	1.0000	100.00
10.5	186,818		0.0000	1.0000	100.00
11.5	186,818		0.0000	1.0000	100.00
12.5	72,845		0.0000	1.0000	100.00
13.5	72,845		0.0000	1.0000	100.00
14.5	72,845		0.0000	1.0000	100.00
15.5	72,845		0.0000	1.0000	100.00
16.5	72,845		0.0000	1.0000	100.00
17.5	72,845		0.0000	1.0000	100.00
18.5	72,845		0.0000	1.0000	100.00
19.5	72,845		0.0000	1.0000	100.00
20.5	72,845		0.0000	1.0000	100.00
21.5	72,845		0.0000	1.0000	100.00
22.5	72,845		0.0000	1.0000	100.00
23.5	72,845		0.0000	1.0000	100.00
24.5	72,845		0.0000	1.0000	100.00
25.5	72,845		0.0000	1.0000	100.00
26.5	72,845		0.0000	1.0000	100.00
27.5	72,845		0.0000	1.0000	100.00
28.5	72,845		0.0000	1.0000	100.00
29.5	72,845		0.0000	1.0000	100.00
30.5	72,845		0.0000	1.0000	100.00
31.5	72,845		0.0000	1.0000	100.00
32.5	72,845		0.0000	1.0000	100.00
33.5	128		0.0000	1.0000	100.00
34.5	128		0.0000	1.0000	100.00
35.5	108		0.0000	1.0000	100.00
36.5	108		0.0000	1.0000	100.00
37.5					100.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2020			EXPERIENCE BAND 1993-2020		
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	1,061,185		0.0000	1.0000	100.00
0.5	913,176		0.0000	1.0000	100.00
1.5	966,865		0.0000	1.0000	100.00
2.5	1,364,566		0.0000	1.0000	100.00
3.5	890,619		0.0000	1.0000	100.00
4.5	947,719		0.0000	1.0000	100.00
5.5	406,923		0.0000	1.0000	100.00
6.5	552,775		0.0000	1.0000	100.00
7.5	583,943		0.0000	1.0000	100.00
8.5	798,054		0.0000	1.0000	100.00
9.5	914,136		0.0000	1.0000	100.00
10.5	1,002,284		0.0000	1.0000	100.00
11.5	1,210,114		0.0000	1.0000	100.00
12.5	1,272,923		0.0000	1.0000	100.00
13.5	1,370,413		0.0000	1.0000	100.00
14.5	1,407,777		0.0000	1.0000	100.00
15.5	1,417,669		0.0000	1.0000	100.00
16.5	1,439,204		0.0000	1.0000	100.00
17.5	1,465,350		0.0000	1.0000	100.00
18.5	1,471,777		0.0000	1.0000	100.00
19.5	1,498,224	9,485	0.0063	0.9937	100.00
20.5	1,510,299		0.0000	1.0000	99.37
21.5	1,828,852		0.0000	1.0000	99.37
22.5	1,902,533		0.0000	1.0000	99.37
23.5	1,952,108		0.0000	1.0000	99.37
24.5	1,961,513	6,000	0.0031	0.9969	99.37
25.5	2,188,011		0.0000	1.0000	99.06
26.5	2,336,542		0.0000	1.0000	99.06
27.5	2,691,234		0.0000	1.0000	99.06
28.5	2,664,704		0.0000	1.0000	99.06
29.5	2,839,836		0.0000	1.0000	99.06
30.5	3,090,773	5,000	0.0016	0.9984	99.06
31.5	3,081,523	13,653	0.0044	0.9956	98.90
32.5	3,023,841	777	0.0003	0.9997	98.46
33.5	3,022,295		0.0000	1.0000	98.44
34.5	2,761,443	1,289	0.0005	0.9995	98.44
35.5	2,727,914	23,970	0.0088	0.9912	98.39
36.5	2,624,816	867	0.0003	0.9997	97.53
37.5	2,540,922		0.0000	1.0000	97.50
38.5	2,462,597	20,243	0.0082	0.9918	97.50

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2020			EXPERIENCE BAND 1993-2020		
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	2,139,386		0.0000	1.0000	96.70
40.5	2,079,494		0.0000	1.0000	96.70
41.5	1,986,254	3,186	0.0016	0.9984	96.70
42.5	1,948,776	389	0.0002	0.9998	96.54
43.5	1,938,744	867	0.0004	0.9996	96.52
44.5	1,916,343		0.0000	1.0000	96.48
45.5	1,884,547	5,000	0.0027	0.9973	96.48
46.5	1,873,732		0.0000	1.0000	96.22
47.5	1,857,159		0.0000	1.0000	96.22
48.5	1,836,466		0.0000	1.0000	96.22
49.5	1,695,665	10,027	0.0059	0.9941	96.22
50.5	1,595,814	8,047	0.0050	0.9950	95.65
51.5	1,541,388		0.0000	1.0000	95.17
52.5	1,524,776		0.0000	1.0000	95.17
53.5	1,196,239	503	0.0004	0.9996	95.17
54.5	919,114		0.0000	1.0000	95.13
55.5	489,251		0.0000	1.0000	95.13
56.5	489,251		0.0000	1.0000	95.13
57.5	249,610		0.0000	1.0000	95.13
58.5	8,751		0.0000	1.0000	95.13
59.5	8,751		0.0000	1.0000	95.13
60.5	8,751		0.0000	1.0000	95.13
61.5	8,751		0.0000	1.0000	95.13
62.5	8,751		0.0000	1.0000	95.13
63.5	8,751		0.0000	1.0000	95.13
64.5	8,751		0.0000	1.0000	95.13
65.5	8,751	8,751	1.0000		95.13
66.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2020			EXPERIENCE BAND 2011-2020		
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	814,457		0.0000	1.0000	100.00
0.5	639,918		0.0000	1.0000	100.00
1.5	699,019		0.0000	1.0000	100.00
2.5	1,085,860		0.0000	1.0000	100.00
3.5	611,913		0.0000	1.0000	100.00
4.5	611,913		0.0000	1.0000	100.00
5.5	70,347		0.0000	1.0000	100.00
6.5	70,347		0.0000	1.0000	100.00
7.5	70,347		0.0000	1.0000	100.00
8.5	70,561		0.0000	1.0000	100.00
9.5	70,561		0.0000	1.0000	100.00
10.5	70,561		0.0000	1.0000	100.00
11.5	12,306		0.0000	1.0000	100.00
12.5	12,306		0.0000	1.0000	100.00
13.5	12,306		0.0000	1.0000	100.00
14.5	20,050		0.0000	1.0000	100.00
15.5	124,134		0.0000	1.0000	100.00
16.5	124,134		0.0000	1.0000	100.00
17.5	176,380		0.0000	1.0000	100.00
18.5	202,697		0.0000	1.0000	100.00
19.5	268,458		0.0000	1.0000	100.00
20.5	279,319		0.0000	1.0000	100.00
21.5	267,227		0.0000	1.0000	100.00
22.5	308,184		0.0000	1.0000	100.00
23.5	308,953		0.0000	1.0000	100.00
24.5	447,061		0.0000	1.0000	100.00
25.5	375,217		0.0000	1.0000	100.00
26.5	454,942		0.0000	1.0000	100.00
27.5	487,017		0.0000	1.0000	100.00
28.5	547,562		0.0000	1.0000	100.00
29.5	753,978		0.0000	1.0000	100.00
30.5	803,009		0.0000	1.0000	100.00
31.5	896,250	597	0.0007	0.9993	100.00
32.5	888,988	777	0.0009	0.9991	99.93
33.5	897,334		0.0000	1.0000	99.85
34.5	658,016	889	0.0014	0.9986	99.85
35.5	651,034	23,170	0.0356	0.9644	99.71
36.5	554,550	517	0.0009	0.9991	96.16
37.5	487,967		0.0000	1.0000	96.07
38.5	422,452	20,243	0.0479	0.9521	96.07

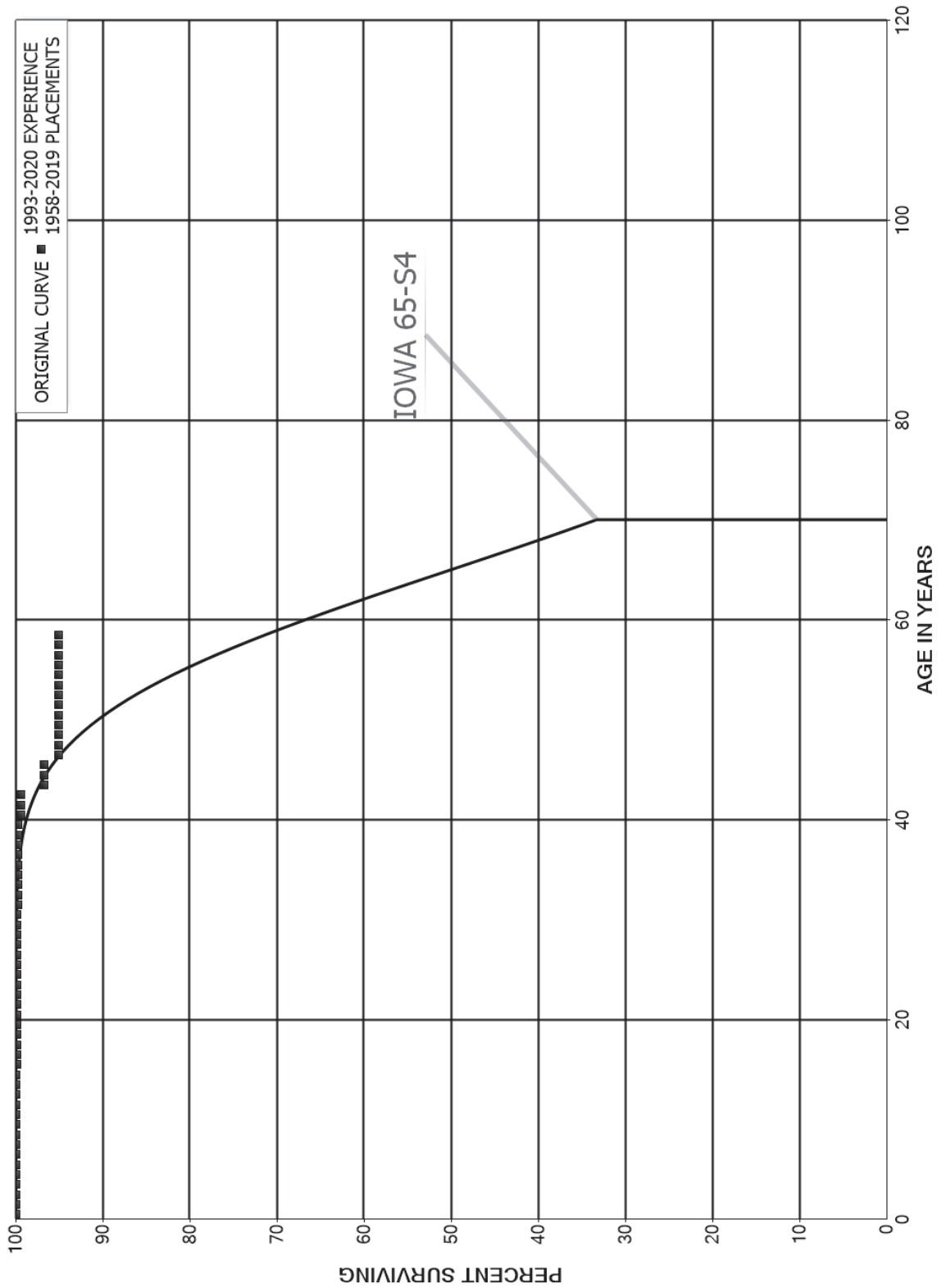
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2020			EXPERIENCE BAND 2011-2020		
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	429,885		0.0000	1.0000	91.47
40.5	459,818		0.0000	1.0000	91.47
41.5	416,152		0.0000	1.0000	91.47
42.5	399,010	389	0.0010	0.9990	91.47
43.5	725,560	867	0.0012	0.9988	91.38
44.5	986,076		0.0000	1.0000	91.27
45.5	1,389,793		0.0000	1.0000	91.27
46.5	1,383,978		0.0000	1.0000	91.27
47.5	1,607,549		0.0000	1.0000	91.27
48.5	1,827,715		0.0000	1.0000	91.27
49.5	1,686,913	10,027	0.0059	0.9941	91.27
50.5	1,587,063	8,047	0.0051	0.9949	90.73
51.5	1,532,637		0.0000	1.0000	90.27
52.5	1,516,025		0.0000	1.0000	90.27
53.5	1,187,488	503	0.0004	0.9996	90.27
54.5	910,363		0.0000	1.0000	90.23
55.5	480,499		0.0000	1.0000	90.23
56.5	489,251		0.0000	1.0000	90.23
57.5	249,610		0.0000	1.0000	90.23
58.5	8,751		0.0000	1.0000	90.23
59.5	8,751		0.0000	1.0000	90.23
60.5	8,751		0.0000	1.0000	90.23
61.5	8,751		0.0000	1.0000	90.23
62.5	8,751		0.0000	1.0000	90.23
63.5	8,751		0.0000	1.0000	90.23
64.5	8,751		0.0000	1.0000	90.23
65.5	8,751	8,751	1.0000		90.23
66.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 352.00 WELLS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 352.00 WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2019

EXPERIENCE BAND 1993-2020

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	2,060,973		0.0000	1.0000	100.00
0.5	2,060,973		0.0000	1.0000	100.00
1.5	1,561,972		0.0000	1.0000	100.00
2.5	1,771,920		0.0000	1.0000	100.00
3.5	1,765,897		0.0000	1.0000	100.00
4.5	1,765,897		0.0000	1.0000	100.00
5.5	3,163,285		0.0000	1.0000	100.00
6.5	3,186,377		0.0000	1.0000	100.00
7.5	4,769,304		0.0000	1.0000	100.00
8.5	4,769,304		0.0000	1.0000	100.00
9.5	9,521,678		0.0000	1.0000	100.00
10.5	9,721,767		0.0000	1.0000	100.00
11.5	10,139,353		0.0000	1.0000	100.00
12.5	10,157,158		0.0000	1.0000	100.00
13.5	10,472,349		0.0000	1.0000	100.00
14.5	14,244,646	30,868	0.0022	0.9978	100.00
15.5	13,976,263		0.0000	1.0000	99.78
16.5	13,907,978		0.0000	1.0000	99.78
17.5	14,333,969		0.0000	1.0000	99.78
18.5	14,454,237		0.0000	1.0000	99.78
19.5	14,478,265		0.0000	1.0000	99.78
20.5	15,686,048		0.0000	1.0000	99.78
21.5	16,900,018		0.0000	1.0000	99.78
22.5	17,681,009		0.0000	1.0000	99.78
23.5	16,769,455		0.0000	1.0000	99.78
24.5	18,598,937		0.0000	1.0000	99.78
25.5	19,053,920		0.0000	1.0000	99.78
26.5	19,744,950		0.0000	1.0000	99.78
27.5	18,010,721		0.0000	1.0000	99.78
28.5	17,896,567		0.0000	1.0000	99.78
29.5	19,490,904		0.0000	1.0000	99.78
30.5	20,076,432	1,429	0.0001	0.9999	99.78
31.5	19,960,259		0.0000	1.0000	99.78
32.5	17,393,806		0.0000	1.0000	99.78
33.5	16,109,516		0.0000	1.0000	99.78
34.5	16,219,693		0.0000	1.0000	99.78
35.5	14,320,720		0.0000	1.0000	99.78
36.5	14,260,592		0.0000	1.0000	99.78
37.5	12,091,263		0.0000	1.0000	99.78
38.5	11,304,167		0.0000	1.0000	99.78

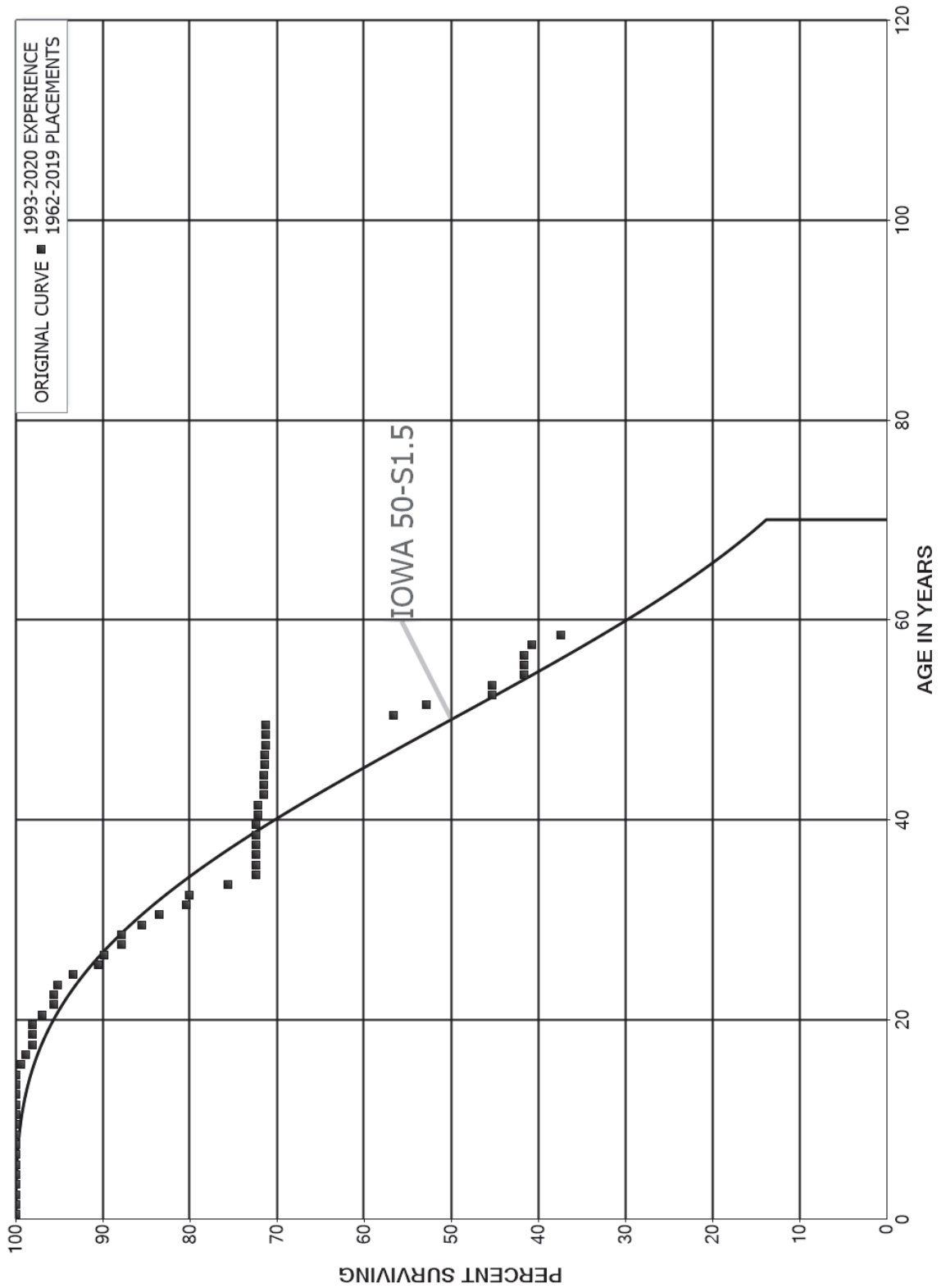
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 352.00 WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2019			EXPERIENCE BAND 1993-2020		
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	10,387,451	38,893	0.0037	0.9963	99.78
40.5	9,686,922	3,261	0.0003	0.9997	99.40
41.5	9,465,542		0.0000	1.0000	99.37
42.5	7,318,595	193,026	0.0264	0.9736	99.37
43.5	6,867,548		0.0000	1.0000	96.75
44.5	6,527,849		0.0000	1.0000	96.75
45.5	6,182,690	110,177	0.0178	0.9822	96.75
46.5	6,012,373		0.0000	1.0000	95.02
47.5	5,910,922		0.0000	1.0000	95.02
48.5	5,368,514		0.0000	1.0000	95.02
49.5	4,684,540		0.0000	1.0000	95.02
50.5	4,536,575		0.0000	1.0000	95.02
51.5	4,536,575		0.0000	1.0000	95.02
52.5	3,610,862		0.0000	1.0000	95.02
53.5	3,211,852		0.0000	1.0000	95.02
54.5	2,849,427		0.0000	1.0000	95.02
55.5	2,119,363		0.0000	1.0000	95.02
56.5	2,119,363		0.0000	1.0000	95.02
57.5	795,475		0.0000	1.0000	95.02
58.5					95.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 353.00 LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2019

EXPERIENCE BAND 1993-2020

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	13,356,592		0.0000	1.0000	100.00
0.5	13,586,446		0.0000	1.0000	100.00
1.5	13,215,133	5,593	0.0004	0.9996	100.00
2.5	14,614,181		0.0000	1.0000	99.96
3.5	15,305,477		0.0000	1.0000	99.96
4.5	15,567,084		0.0000	1.0000	99.96
5.5	13,570,586		0.0000	1.0000	99.96
6.5	14,177,703		0.0000	1.0000	99.96
7.5	14,273,720		0.0000	1.0000	99.96
8.5	14,032,563		0.0000	1.0000	99.96
9.5	15,045,709		0.0000	1.0000	99.96
10.5	15,122,797		0.0000	1.0000	99.96
11.5	15,144,462		0.0000	1.0000	99.96
12.5	14,484,610		0.0000	1.0000	99.96
13.5	14,933,218	859	0.0001	0.9999	99.96
14.5	15,186,934	80,141	0.0053	0.9947	99.95
15.5	14,528,309	93,658	0.0064	0.9936	99.42
16.5	14,141,613	98,677	0.0070	0.9930	98.78
17.5	13,652,522		0.0000	1.0000	98.09
18.5	13,380,946	3,391	0.0003	0.9997	98.09
19.5	13,344,147	150,476	0.0113	0.9887	98.07
20.5	12,399,248	167,847	0.0135	0.9865	96.96
21.5	11,879,329	5,902	0.0005	0.9995	95.65
22.5	11,591,647	49,258	0.0042	0.9958	95.60
23.5	11,677,216	221,706	0.0190	0.9810	95.20
24.5	11,412,850	354,277	0.0310	0.9690	93.39
25.5	11,604,514	84,403	0.0073	0.9927	90.49
26.5	11,488,291	261,358	0.0227	0.9773	89.83
27.5	10,201,964		0.0000	1.0000	87.79
28.5	9,975,220	257,109	0.0258	0.9742	87.79
29.5	9,215,288	212,331	0.0230	0.9770	85.53
30.5	8,219,503	313,389	0.0381	0.9619	83.56
31.5	6,980,996	22,765	0.0033	0.9967	80.37
32.5	6,776,808	384,289	0.0567	0.9433	80.11
33.5	5,768,565	241,186	0.0418	0.9582	75.57
34.5	4,924,783		0.0000	1.0000	72.41
35.5	4,734,764		0.0000	1.0000	72.41
36.5	4,256,566	173	0.0000	1.0000	72.41
37.5	3,464,098	1,179	0.0003	0.9997	72.40
38.5	3,367,880	1,453	0.0004	0.9996	72.38

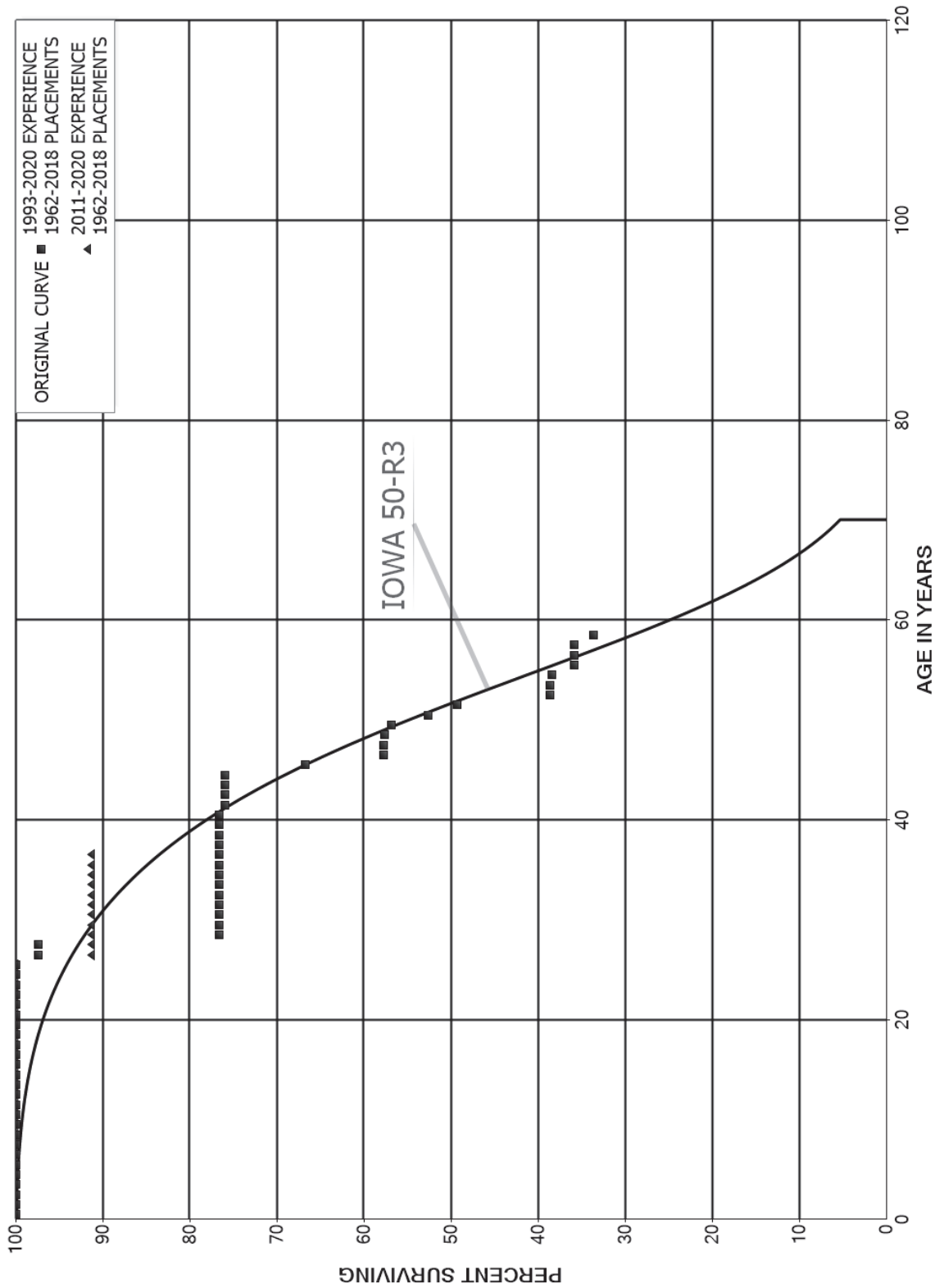
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2019			EXPERIENCE BAND 1993-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,341,399	5,963	0.0018	0.9982	72.35
40.5	3,081,628		0.0000	1.0000	72.22
41.5	2,798,739	26,206	0.0094	0.9906	72.22
42.5	2,408,271	1,590	0.0007	0.9993	71.54
43.5	2,372,574	904	0.0004	0.9996	71.49
44.5	2,305,521	1,816	0.0008	0.9992	71.47
45.5	2,230,529	1,235	0.0006	0.9994	71.41
46.5	2,174,343	1,727	0.0008	0.9992	71.37
47.5	1,837,637	551	0.0003	0.9997	71.31
48.5	1,824,920	350	0.0002	0.9998	71.29
49.5	1,179,989	243,624	0.2065	0.7935	71.28
50.5	790,306	51,919	0.0657	0.9343	56.56
51.5	736,878	104,830	0.1423	0.8577	52.85
52.5	505,856	494	0.0010	0.9990	45.33
53.5	331,255	27,082	0.0818	0.9182	45.28
54.5	230,543		0.0000	1.0000	41.58
55.5	127,986		0.0000	1.0000	41.58
56.5	127,986	2,578	0.0201	0.9799	41.58
57.5	31,466	2,578	0.0819	0.9181	40.74
58.5					37.41

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2018

EXPERIENCE BAND 1993-2020

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	3,001,716		0.0000	1.0000	100.00
0.5	3,022,252		0.0000	1.0000	100.00
1.5	3,232,363		0.0000	1.0000	100.00
2.5	3,297,697		0.0000	1.0000	100.00
3.5	3,234,949		0.0000	1.0000	100.00
4.5	2,603,560		0.0000	1.0000	100.00
5.5	2,775,259		0.0000	1.0000	100.00
6.5	2,781,266		0.0000	1.0000	100.00
7.5	2,785,037		0.0000	1.0000	100.00
8.5	2,797,861		0.0000	1.0000	100.00
9.5	2,314,264		0.0000	1.0000	100.00
10.5	2,048,731		0.0000	1.0000	100.00
11.5	2,013,723		0.0000	1.0000	100.00
12.5	1,530,012		0.0000	1.0000	100.00
13.5	971,080		0.0000	1.0000	100.00
14.5	971,080		0.0000	1.0000	100.00
15.5	966,352		0.0000	1.0000	100.00
16.5	952,754		0.0000	1.0000	100.00
17.5	952,754		0.0000	1.0000	100.00
18.5	944,327	0	0.0000	1.0000	100.00
19.5	934,039		0.0000	1.0000	100.00
20.5	935,958		0.0000	1.0000	100.00
21.5	1,887,769		0.0000	1.0000	100.00
22.5	1,807,111		0.0000	1.0000	100.00
23.5	1,708,614		0.0000	1.0000	100.00
24.5	1,717,423		0.0000	1.0000	100.00
25.5	1,685,102	44,595	0.0265	0.9735	100.00
26.5	2,382,649		0.0000	1.0000	97.35
27.5	3,401,793	724,493	0.2130	0.7870	97.35
28.5	2,659,423		0.0000	1.0000	76.62
29.5	2,711,307		0.0000	1.0000	76.62
30.5	2,808,546		0.0000	1.0000	76.62
31.5	2,805,955		0.0000	1.0000	76.62
32.5	2,805,955		0.0000	1.0000	76.62
33.5	2,712,748		0.0000	1.0000	76.62
34.5	2,706,741		0.0000	1.0000	76.62
35.5	2,702,970		0.0000	1.0000	76.62
36.5	2,671,423		0.0000	1.0000	76.62
37.5	2,671,423		0.0000	1.0000	76.62
38.5	2,671,423		0.0000	1.0000	76.62

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2018			EXPERIENCE BAND 1993-2020		
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	1,729,880		0.0000	1.0000	76.62
40.5	1,729,880	14,215	0.0082	0.9918	76.62
41.5	1,715,665	2,000	0.0012	0.9988	75.99
42.5	1,713,665		0.0000	1.0000	75.90
43.5	1,713,665		0.0000	1.0000	75.90
44.5	1,713,665	206,045	0.1202	0.8798	75.90
45.5	1,507,620	204,758	0.1358	0.8642	66.78
46.5	1,302,862		0.0000	1.0000	57.71
47.5	1,298,273	3,045	0.0023	0.9977	57.71
48.5	1,293,309	15,496	0.0120	0.9880	57.57
49.5	1,233,977	92,348	0.0748	0.9252	56.88
50.5	1,141,628	73,161	0.0641	0.9359	52.62
51.5	1,068,467	230,273	0.2155	0.7845	49.25
52.5	832,786		0.0000	1.0000	38.64
53.5	815,435	4,567	0.0056	0.9944	38.64
54.5	132,505	8,887	0.0671	0.9329	38.42
55.5	16,856		0.0000	1.0000	35.84
56.5	16,856		0.0000	1.0000	35.84
57.5	16,856	1,064	0.0631	0.9369	35.84
58.5					33.58

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2018

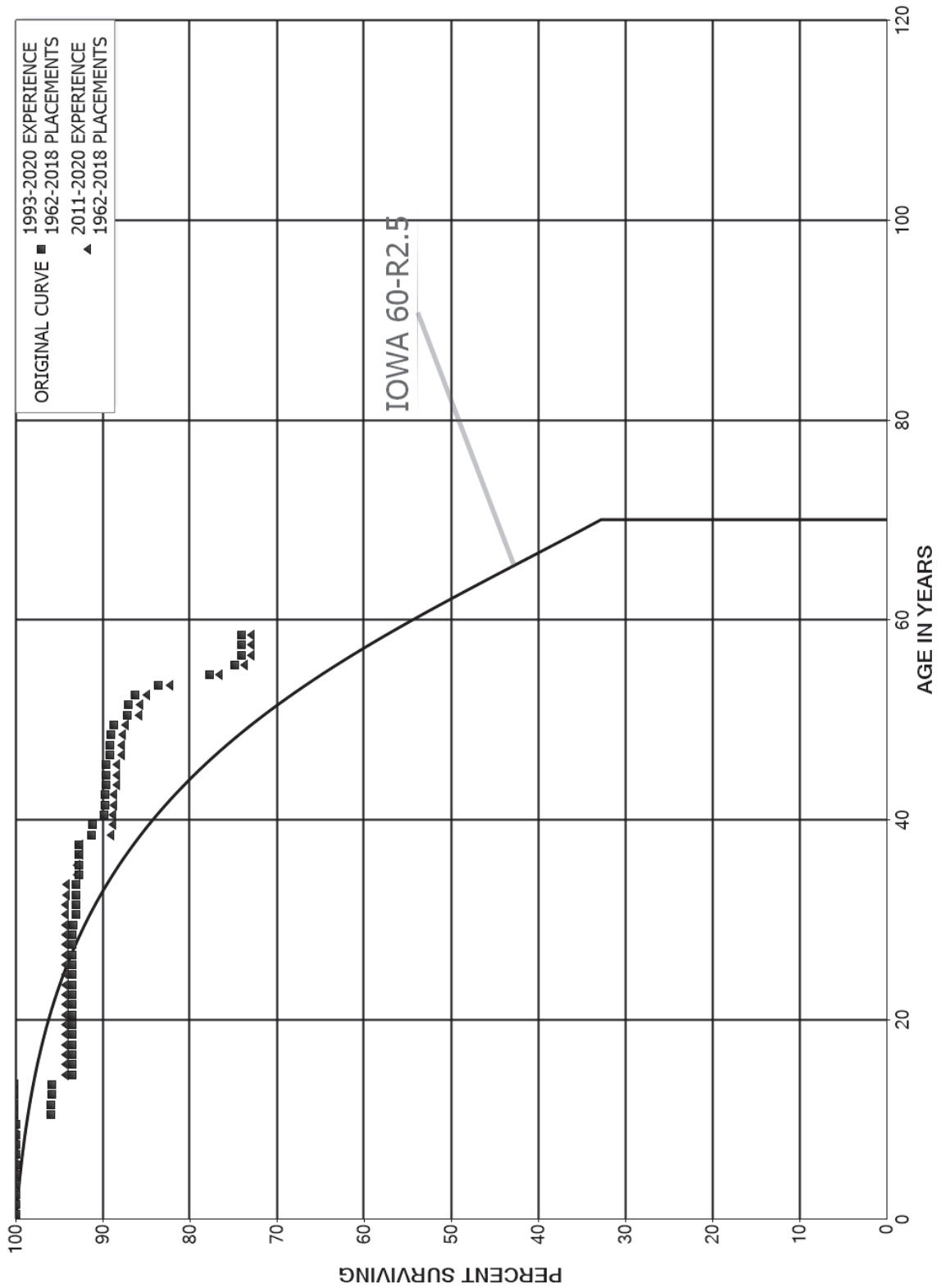
EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,332,019		0.0000	1.0000	100.00
0.5	1,603,323		0.0000	1.0000	100.00
1.5	1,603,323		0.0000	1.0000	100.00
2.5	2,042,302		0.0000	1.0000	100.00
3.5	1,971,903		0.0000	1.0000	100.00
4.5	1,313,676		0.0000	1.0000	100.00
5.5	1,293,670		0.0000	1.0000	100.00
6.5	1,293,670		0.0000	1.0000	100.00
7.5	1,293,670		0.0000	1.0000	100.00
8.5	1,252,569		0.0000	1.0000	100.00
9.5	768,973		0.0000	1.0000	100.00
10.5	497,669		0.0000	1.0000	100.00
11.5	523,809		0.0000	1.0000	100.00
12.5	94,710		0.0000	1.0000	100.00
13.5	94,710		0.0000	1.0000	100.00
14.5	94,710		0.0000	1.0000	100.00
15.5	209,286		0.0000	1.0000	100.00
16.5	282,654		0.0000	1.0000	100.00
17.5	282,654		0.0000	1.0000	100.00
18.5	294,762		0.0000	1.0000	100.00
19.5	489,997		0.0000	1.0000	100.00
20.5	614,022		0.0000	1.0000	100.00
21.5	587,882		0.0000	1.0000	100.00
22.5	519,312		0.0000	1.0000	100.00
23.5	612,519		0.0000	1.0000	100.00
24.5	618,526		0.0000	1.0000	100.00
25.5	507,722	44,595	0.0878	0.9122	100.00
26.5	421,305		0.0000	1.0000	91.22
27.5	421,305		0.0000	1.0000	91.22
28.5	409,197		0.0000	1.0000	91.22
29.5	258,558		0.0000	1.0000	91.22
30.5	134,532		0.0000	1.0000	91.22
31.5	134,532		0.0000	1.0000	91.22
32.5	134,532		0.0000	1.0000	91.22
33.5	41,325		0.0000	1.0000	91.22
34.5	35,318		0.0000	1.0000	91.22
35.5	31,547		0.0000	1.0000	91.22
36.5					91.22
37.5	4,589		0.0000		
38.5	6,508		0.0000		

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2018			EXPERIENCE BAND 2011-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,568		0.0000		
40.5	65,317		0.0000		
41.5	65,317		0.0000		
42.5	74,126		0.0000		
43.5	142,165		0.0000		
44.5	993,054	307	0.0003		
45.5	1,272,398	3,096	0.0024		
46.5	1,269,302		0.0000		
47.5	1,264,713	1,295	0.0010		
48.5	1,293,309	15,496	0.0120		
49.5	1,233,977	92,348	0.0748		
50.5	1,141,628	73,161	0.0641		
51.5	1,068,467	230,273	0.2155		
52.5	832,786		0.0000		
53.5	815,435	4,567	0.0056		
54.5	132,505	8,887	0.0671		
55.5	16,856		0.0000		
56.5	16,856		0.0000		
57.5	16,856	1,064	0.0631		
58.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2018

EXPERIENCE BAND 1993-2020

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	1,482,670		0.0000	1.0000	100.00
0.5	1,519,980		0.0000	1.0000	100.00
1.5	1,521,594		0.0000	1.0000	100.00
2.5	1,479,216		0.0000	1.0000	100.00
3.5	1,556,924		0.0000	1.0000	100.00
4.5	1,556,924		0.0000	1.0000	100.00
5.5	2,186,785		0.0000	1.0000	100.00
6.5	2,297,671		0.0000	1.0000	100.00
7.5	1,929,542		0.0000	1.0000	100.00
8.5	1,857,585		0.0000	1.0000	100.00
9.5	1,874,688	76,317	0.0407	0.9593	100.00
10.5	1,857,163		0.0000	1.0000	95.93
11.5	1,678,984	1,850	0.0011	0.9989	95.93
12.5	1,680,548		0.0000	1.0000	95.82
13.5	1,683,113	40,087	0.0238	0.9762	95.82
14.5	1,657,732	0	0.0000	1.0000	93.54
15.5	1,658,729		0.0000	1.0000	93.54
16.5	1,658,729		0.0000	1.0000	93.54
17.5	1,340,370		0.0000	1.0000	93.54
18.5	1,333,913		0.0000	1.0000	93.54
19.5	1,516,585		0.0000	1.0000	93.54
20.5	1,493,121		0.0000	1.0000	93.54
21.5	1,474,863		0.0000	1.0000	93.54
22.5	1,508,499		0.0000	1.0000	93.54
23.5	1,310,661		0.0000	1.0000	93.54
24.5	1,351,355		0.0000	1.0000	93.54
25.5	1,379,096		0.0000	1.0000	93.54
26.5	1,399,430		0.0000	1.0000	93.54
27.5	1,495,161		0.0000	1.0000	93.54
28.5	1,457,851	3,075	0.0021	0.9979	93.54
29.5	1,588,195	4,239	0.0027	0.9973	93.34
30.5	1,607,766		0.0000	1.0000	93.09
31.5	1,530,059	615	0.0004	0.9996	93.09
32.5	1,529,444		0.0000	1.0000	93.06
33.5	883,924	2,644	0.0030	0.9970	93.06
34.5	846,354		0.0000	1.0000	92.78
35.5	846,354	565	0.0007	0.9993	92.78
36.5	777,584		0.0000	1.0000	92.72
37.5	770,065	12,260	0.0159	0.9841	92.72
38.5	713,917	464	0.0006	0.9994	91.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2018			EXPERIENCE BAND 1993-2020		
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	710,895	10,400	0.0146	0.9854	91.18
40.5	701,409	701	0.0010	0.9990	89.85
41.5	698,144		0.0000	1.0000	89.76
42.5	683,438	1,204	0.0018	0.9982	89.76
43.5	681,701		0.0000	1.0000	89.60
44.5	681,701		0.0000	1.0000	89.60
45.5	629,355	2,770	0.0044	0.9956	89.60
46.5	626,585		0.0000	1.0000	89.21
47.5	445,195	500	0.0011	0.9989	89.21
48.5	444,695	1,713	0.0039	0.9961	89.11
49.5	442,550	7,878	0.0178	0.9822	88.76
50.5	408,564	789	0.0019	0.9981	87.18
51.5	332,633	2,889	0.0087	0.9913	87.01
52.5	298,188	9,310	0.0312	0.9688	86.26
53.5	263,030	18,349	0.0698	0.9302	83.56
54.5	227,661	8,447	0.0371	0.9629	77.74
55.5	117,577	1,278	0.0109	0.9891	74.85
56.5	116,299		0.0000	1.0000	74.04
57.5	14,853		0.0000	1.0000	74.04
58.5					74.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2018			EXPERIENCE BAND 2011-2020		
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	574,892		0.0000	1.0000	100.00
0.5	574,892		0.0000	1.0000	100.00
1.5	574,892		0.0000	1.0000	100.00
2.5	509,128		0.0000	1.0000	100.00
3.5	509,128		0.0000	1.0000	100.00
4.5	509,128		0.0000	1.0000	100.00
5.5	508,906		0.0000	1.0000	100.00
6.5	508,906		0.0000	1.0000	100.00
7.5	552,268		0.0000	1.0000	100.00
8.5	417,729		0.0000	1.0000	100.00
9.5	417,729		0.0000	1.0000	100.00
10.5	417,729		0.0000	1.0000	100.00
11.5	436,419		0.0000	1.0000	100.00
12.5	436,419		0.0000	1.0000	100.00
13.5	683,942	40,087	0.0586	0.9414	100.00
14.5	643,855		0.0000	1.0000	94.14
15.5	643,855		0.0000	1.0000	94.14
16.5	643,855		0.0000	1.0000	94.14
17.5	272,450		0.0000	1.0000	94.14
18.5	303,523		0.0000	1.0000	94.14
19.5	304,917		0.0000	1.0000	94.14
20.5	304,917		0.0000	1.0000	94.14
21.5	363,936		0.0000	1.0000	94.14
22.5	363,936		0.0000	1.0000	94.14
23.5	761,932		0.0000	1.0000	94.14
24.5	796,858		0.0000	1.0000	94.14
25.5	796,858		0.0000	1.0000	94.14
26.5	865,677		0.0000	1.0000	94.14
27.5	873,196		0.0000	1.0000	94.14
28.5	894,678		0.0000	1.0000	94.14
29.5	895,843		0.0000	1.0000	94.14
30.5	899,256		0.0000	1.0000	94.14
31.5	824,113	615	0.0007	0.9993	94.14
32.5	838,205		0.0000	1.0000	94.07
33.5	193,682	2,644	0.0137	0.9863	94.07
34.5	156,111		0.0000	1.0000	92.78
35.5	209,157	565	0.0027	0.9973	92.78
36.5	140,387		0.0000	1.0000	92.53
37.5	315,462	12,260	0.0389	0.9611	92.53
38.5	259,314	464	0.0018	0.9982	88.94

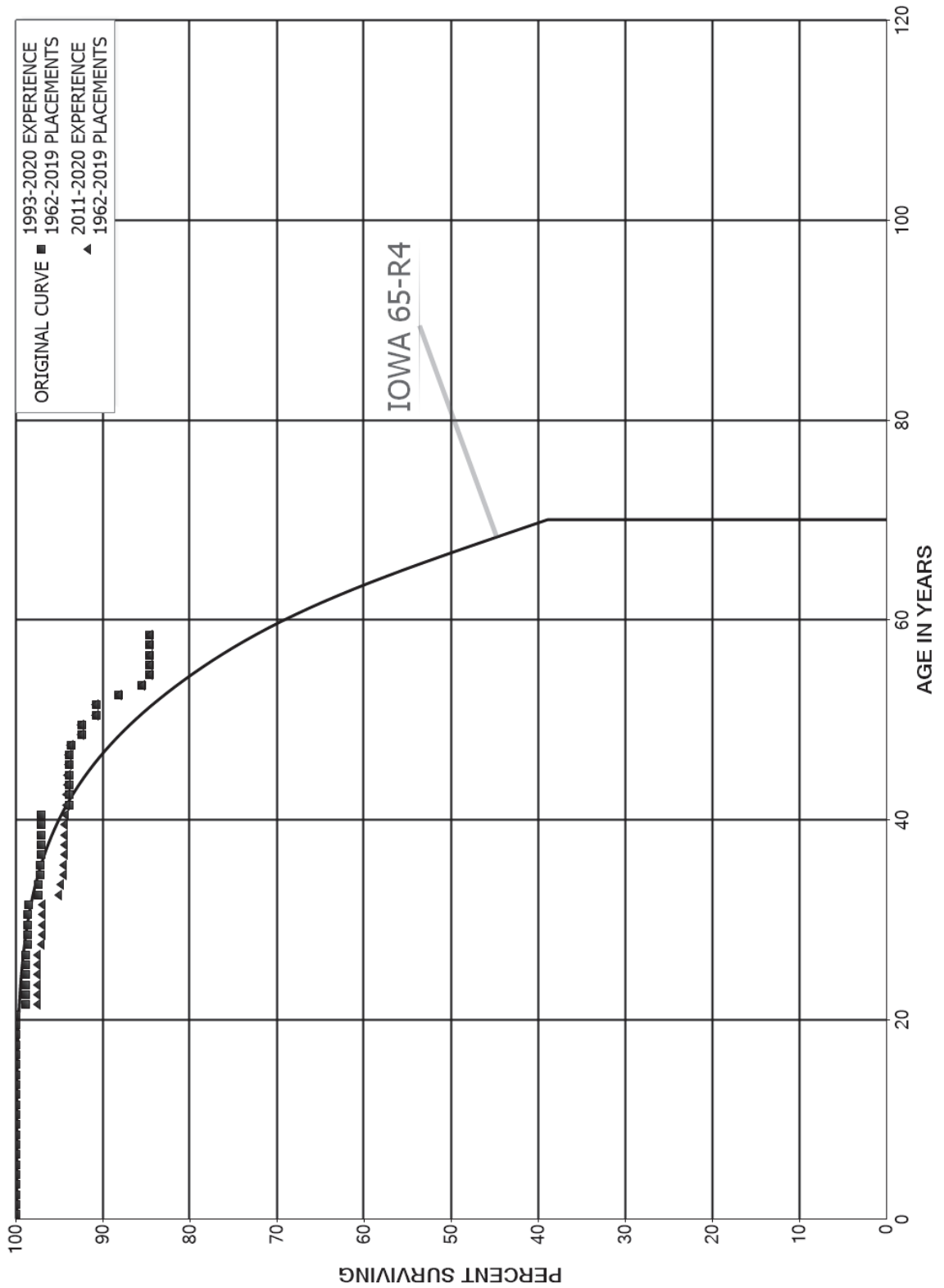
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2018			EXPERIENCE BAND 2011-2020		
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	256,724		0.0000	1.0000	88.78
40.5	287,298	701	0.0024	0.9976	88.78
41.5	359,174		0.0000	1.0000	88.56
42.5	378,738	1,204	0.0032	0.9968	88.56
43.5	404,742		0.0000	1.0000	88.28
44.5	422,001		0.0000	1.0000	88.28
45.5	474,971	2,770	0.0058	0.9942	88.28
46.5	472,201		0.0000	1.0000	87.77
47.5	421,385	500	0.0012	0.9988	87.77
48.5	444,695	1,713	0.0039	0.9961	87.66
49.5	442,550	7,878	0.0178	0.9822	87.32
50.5	408,564	789	0.0019	0.9981	85.77
51.5	332,633	2,889	0.0087	0.9913	85.60
52.5	298,188	9,310	0.0312	0.9688	84.86
53.5	263,030	18,349	0.0698	0.9302	82.21
54.5	227,661	8,447	0.0371	0.9629	76.48
55.5	117,577	1,278	0.0109	0.9891	73.64
56.5	116,299		0.0000	1.0000	72.84
57.5	14,853		0.0000	1.0000	72.84
58.5					72.84

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 356.00 PURIFICATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2019

EXPERIENCE BAND 1993-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,308,297		0.0000	1.0000	100.00
0.5	6,448,279		0.0000	1.0000	100.00
1.5	5,421,028		0.0000	1.0000	100.00
2.5	5,362,779		0.0000	1.0000	100.00
3.5	5,420,616		0.0000	1.0000	100.00
4.5	3,754,674		0.0000	1.0000	100.00
5.5	3,941,125		0.0000	1.0000	100.00
6.5	3,872,768		0.0000	1.0000	100.00
7.5	3,829,980		0.0000	1.0000	100.00
8.5	5,606,467	3,526	0.0006	0.9994	100.00
9.5	5,028,258		0.0000	1.0000	99.94
10.5	4,959,039		0.0000	1.0000	99.94
11.5	4,985,891		0.0000	1.0000	99.94
12.5	5,590,711		0.0000	1.0000	99.94
13.5	5,564,248		0.0000	1.0000	99.94
14.5	5,564,248		0.0000	1.0000	99.94
15.5	5,416,682		0.0000	1.0000	99.94
16.5	5,389,504		0.0000	1.0000	99.94
17.5	5,346,591		0.0000	1.0000	99.94
18.5	5,353,055		0.0000	1.0000	99.94
19.5	5,367,689		0.0000	1.0000	99.94
20.5	5,404,972	56,924	0.0105	0.9895	99.94
21.5	5,389,258		0.0000	1.0000	98.88
22.5	5,204,398		0.0000	1.0000	98.88
23.5	5,259,792		0.0000	1.0000	98.88
24.5	4,492,257		0.0000	1.0000	98.88
25.5	4,723,347		0.0000	1.0000	98.88
26.5	5,441,554	14,063	0.0026	0.9974	98.88
27.5	5,629,201	3,762	0.0007	0.9993	98.63
28.5	5,463,856		0.0000	1.0000	98.56
29.5	5,152,749		0.0000	1.0000	98.56
30.5	5,207,143	1,991	0.0004	0.9996	98.56
31.5	5,145,007	56,343	0.0110	0.9890	98.53
32.5	5,069,750	4,126	0.0008	0.9992	97.45
33.5	4,742,598	8,442	0.0018	0.9982	97.37
34.5	4,733,320		0.0000	1.0000	97.19
35.5	4,707,460	4,108	0.0009	0.9991	97.19
36.5	3,034,637		0.0000	1.0000	97.11
37.5	2,958,913		0.0000	1.0000	97.11
38.5	2,908,084		0.0000	1.0000	97.11

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2019			EXPERIENCE BAND 1993-2020		
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	2,881,232	943	0.0003	0.9997	97.11
40.5	2,275,469	75,333	0.0331	0.9669	97.08
41.5	2,198,309		0.0000	1.0000	93.86
42.5	2,198,309	226	0.0001	0.9999	93.86
43.5	2,149,262		0.0000	1.0000	93.85
44.5	2,099,015	1,551	0.0007	0.9993	93.85
45.5	2,092,768		0.0000	1.0000	93.78
46.5	2,092,768	2,890	0.0014	0.9986	93.78
47.5	2,075,469	27,000	0.0130	0.9870	93.65
48.5	2,011,186	201	0.0001	0.9999	92.44
49.5	1,971,327	35,195	0.0179	0.9821	92.43
50.5	1,936,132		0.0000	1.0000	90.78
51.5	1,914,228	54,833	0.0286	0.9714	90.78
52.5	1,859,396	56,366	0.0303	0.9697	88.18
53.5	1,515,107	16,503	0.0109	0.9891	85.50
54.5	724,326		0.0000	1.0000	84.57
55.5	535,870		0.0000	1.0000	84.57
56.5	535,870		0.0000	1.0000	84.57
57.5	77,658		0.0000	1.0000	84.57
58.5					84.57

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2019

EXPERIENCE BAND 2011-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,559,410		0.0000	1.0000	100.00
0.5	4,751,219		0.0000	1.0000	100.00
1.5	2,898,855		0.0000	1.0000	100.00
2.5	2,817,342		0.0000	1.0000	100.00
3.5	2,847,940		0.0000	1.0000	100.00
4.5	1,163,085		0.0000	1.0000	100.00
5.5	1,222,896		0.0000	1.0000	100.00
6.5	1,232,071		0.0000	1.0000	100.00
7.5	1,151,693		0.0000	1.0000	100.00
8.5	1,159,260		0.0000	1.0000	100.00
9.5	504,728		0.0000	1.0000	100.00
10.5	312,919		0.0000	1.0000	100.00
11.5	312,919		0.0000	1.0000	100.00
12.5	497,779		0.0000	1.0000	100.00
13.5	467,181		0.0000	1.0000	100.00
14.5	1,234,716		0.0000	1.0000	100.00
15.5	1,239,345		0.0000	1.0000	100.00
16.5	1,194,458		0.0000	1.0000	100.00
17.5	1,203,783		0.0000	1.0000	100.00
18.5	1,325,078		0.0000	1.0000	100.00
19.5	2,175,342		0.0000	1.0000	100.00
20.5	2,198,607	56,924	0.0259	0.9741	100.00
21.5	2,199,519		0.0000	1.0000	97.41
22.5	2,033,573		0.0000	1.0000	97.41
23.5	2,356,599		0.0000	1.0000	97.41
24.5	1,589,901		0.0000	1.0000	97.41
25.5	1,434,622		0.0000	1.0000	97.41
26.5	3,151,510	14,063	0.0045	0.9955	97.41
27.5	3,207,973	3,762	0.0012	0.9988	96.98
28.5	3,165,217		0.0000	1.0000	96.86
29.5	2,346,867		0.0000	1.0000	96.86
30.5	2,928,423	1,991	0.0007	0.9993	96.86
31.5	2,870,422	56,343	0.0196	0.9804	96.80
32.5	2,795,165	4,126	0.0015	0.9985	94.90
33.5	2,516,834	8,442	0.0034	0.9966	94.76
34.5	2,558,746		0.0000	1.0000	94.44
35.5	2,537,915	4,108	0.0016	0.9984	94.44
36.5	865,092		0.0000	1.0000	94.29
37.5	804,003		0.0000	1.0000	94.29
38.5	790,456		0.0000	1.0000	94.29

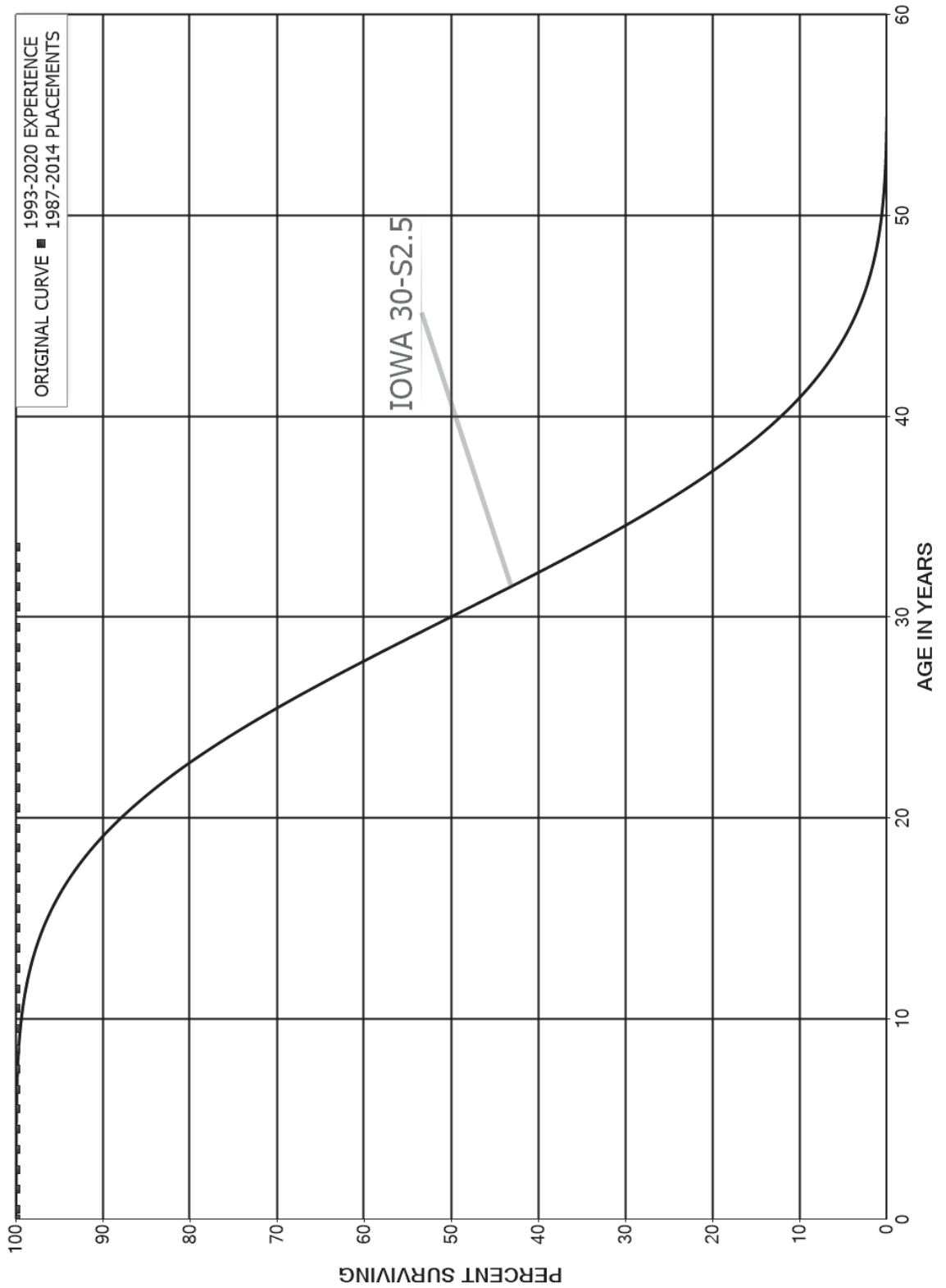
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2019			EXPERIENCE BAND 2011-2020		
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	804,814	943	0.0012	0.9988	94.29
40.5	199,051	333	0.0017	0.9983	94.18
41.5	252,284		0.0000	1.0000	94.02
42.5	252,284	226	0.0009	0.9991	94.02
43.5	552,195		0.0000	1.0000	93.93
44.5	1,276,227	1,551	0.0012	0.9988	93.93
45.5	1,481,015		0.0000	1.0000	93.82
46.5	1,481,015	2,890	0.0020	0.9980	93.82
47.5	1,997,811	27,000	0.0135	0.9865	93.64
48.5	2,011,186	201	0.0001	0.9999	92.37
49.5	1,971,327	35,195	0.0179	0.9821	92.36
50.5	1,936,132		0.0000	1.0000	90.71
51.5	1,914,228	54,833	0.0286	0.9714	90.71
52.5	1,859,396	56,366	0.0303	0.9697	88.11
53.5	1,515,107	16,503	0.0109	0.9891	85.44
54.5	724,326		0.0000	1.0000	84.51
55.5	535,870		0.0000	1.0000	84.51
56.5	535,870		0.0000	1.0000	84.51
57.5	77,658		0.0000	1.0000	84.51
58.5					84.51

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 357.00 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 357.00 OTHER EQUIPMENT

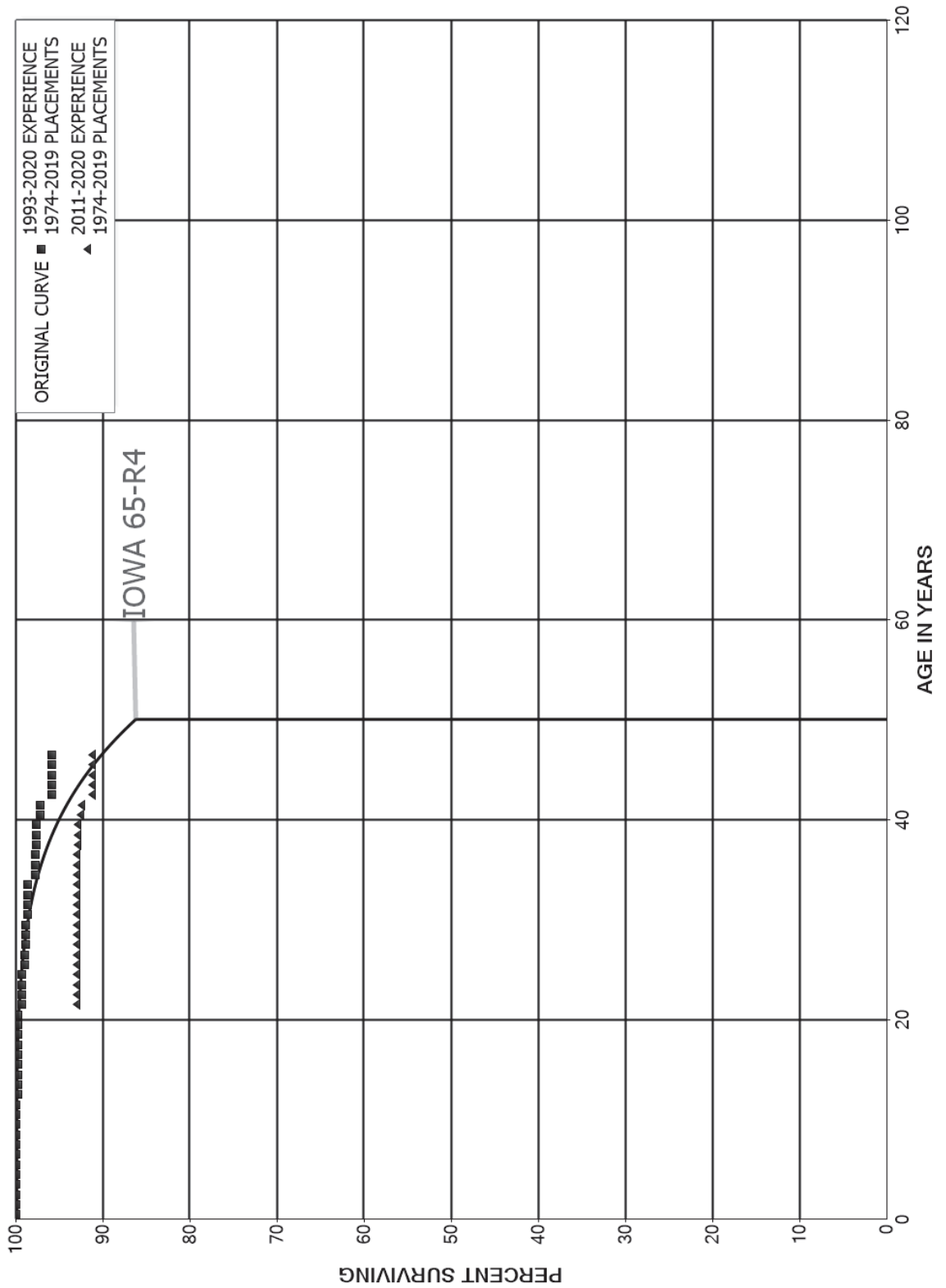
ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2014

EXPERIENCE BAND 1993-2020

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	335,007		0.0000	1.0000	100.00
0.5	373,655		0.0000	1.0000	100.00
1.5	378,280		0.0000	1.0000	100.00
2.5	400,876		0.0000	1.0000	100.00
3.5	406,481		0.0000	1.0000	100.00
4.5	406,481		0.0000	1.0000	100.00
5.5	1,011,375		0.0000	1.0000	100.00
6.5	967,736		0.0000	1.0000	100.00
7.5	967,736		0.0000	1.0000	100.00
8.5	967,736		0.0000	1.0000	100.00
9.5	967,736		0.0000	1.0000	100.00
10.5	967,736		0.0000	1.0000	100.00
11.5	967,736		0.0000	1.0000	100.00
12.5	967,736		0.0000	1.0000	100.00
13.5	967,736		0.0000	1.0000	100.00
14.5	967,736		0.0000	1.0000	100.00
15.5	967,736		0.0000	1.0000	100.00
16.5	967,736		0.0000	1.0000	100.00
17.5	967,736		0.0000	1.0000	100.00
18.5	967,736		0.0000	1.0000	100.00
19.5	967,736		0.0000	1.0000	100.00
20.5	967,736		0.0000	1.0000	100.00
21.5	967,736		0.0000	1.0000	100.00
22.5	967,736		0.0000	1.0000	100.00
23.5	967,736		0.0000	1.0000	100.00
24.5	967,736		0.0000	1.0000	100.00
25.5	967,736		0.0000	1.0000	100.00
26.5	967,736		0.0000	1.0000	100.00
27.5	967,736		0.0000	1.0000	100.00
28.5	929,089		0.0000	1.0000	100.00
29.5	924,464		0.0000	1.0000	100.00
30.5	901,868		0.0000	1.0000	100.00
31.5	896,263		0.0000	1.0000	100.00
32.5	896,263		0.0000	1.0000	100.00
33.5					100.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2019

EXPERIENCE BAND 1993-2020

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	2,630,141		0.0000	1.0000	100.00
0.5	2,630,141		0.0000	1.0000	100.00
1.5	2,615,974		0.0000	1.0000	100.00
2.5	2,568,515		0.0000	1.0000	100.00
3.5	2,559,533		0.0000	1.0000	100.00
4.5	2,040,411		0.0000	1.0000	100.00
5.5	1,100,806		0.0000	1.0000	100.00
6.5	1,052,531		0.0000	1.0000	100.00
7.5	1,234,575		0.0000	1.0000	100.00
8.5	1,673,445		0.0000	1.0000	100.00
9.5	1,724,750		0.0000	1.0000	100.00
10.5	2,009,327		0.0000	1.0000	100.00
11.5	5,216,825	13,023	0.0025	0.9975	100.00
12.5	5,378,061		0.0000	1.0000	99.75
13.5	5,678,135		0.0000	1.0000	99.75
14.5	5,682,176		0.0000	1.0000	99.75
15.5	5,684,903		0.0000	1.0000	99.75
16.5	5,396,424		0.0000	1.0000	99.75
17.5	5,396,424		0.0000	1.0000	99.75
18.5	6,961,344		0.0000	1.0000	99.75
19.5	6,961,344		0.0000	1.0000	99.75
20.5	6,961,344	30,143	0.0043	0.9957	99.75
21.5	6,741,982		0.0000	1.0000	99.32
22.5	6,741,982		0.0000	1.0000	99.32
23.5	6,741,982		0.0000	1.0000	99.32
24.5	6,741,982	24,308	0.0036	0.9964	99.32
25.5	6,717,673		0.0000	1.0000	98.96
26.5	6,717,673	10,000	0.0015	0.9985	98.96
27.5	6,666,783		0.0000	1.0000	98.81
28.5	6,666,783	223	0.0000	1.0000	98.81
29.5	6,666,560	10,000	0.0015	0.9985	98.81
30.5	6,656,560	797	0.0001	0.9999	98.66
31.5	6,655,763		0.0000	1.0000	98.65
32.5	6,640,261		0.0000	1.0000	98.65
33.5	6,524,691	64,249	0.0098	0.9902	98.65
34.5	6,460,442		0.0000	1.0000	97.68
35.5	6,202,124		0.0000	1.0000	97.68
36.5	5,763,254	1,224	0.0002	0.9998	97.68
37.5	5,695,072	1,486	0.0003	0.9997	97.66
38.5	5,321,027		0.0000	1.0000	97.63

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2019			EXPERIENCE BAND 1993-2020		
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	1,982,660	8,625	0.0044	0.9956	97.63
40.5	1,799,776	900	0.0005	0.9995	97.21
41.5	1,515,052	20,433	0.0135	0.9865	97.16
42.5	1,490,579		0.0000	1.0000	95.85
43.5	1,476,565		0.0000	1.0000	95.85
44.5	1,476,565		0.0000	1.0000	95.85
45.5	1,476,565		0.0000	1.0000	95.85
46.5					95.85

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2019

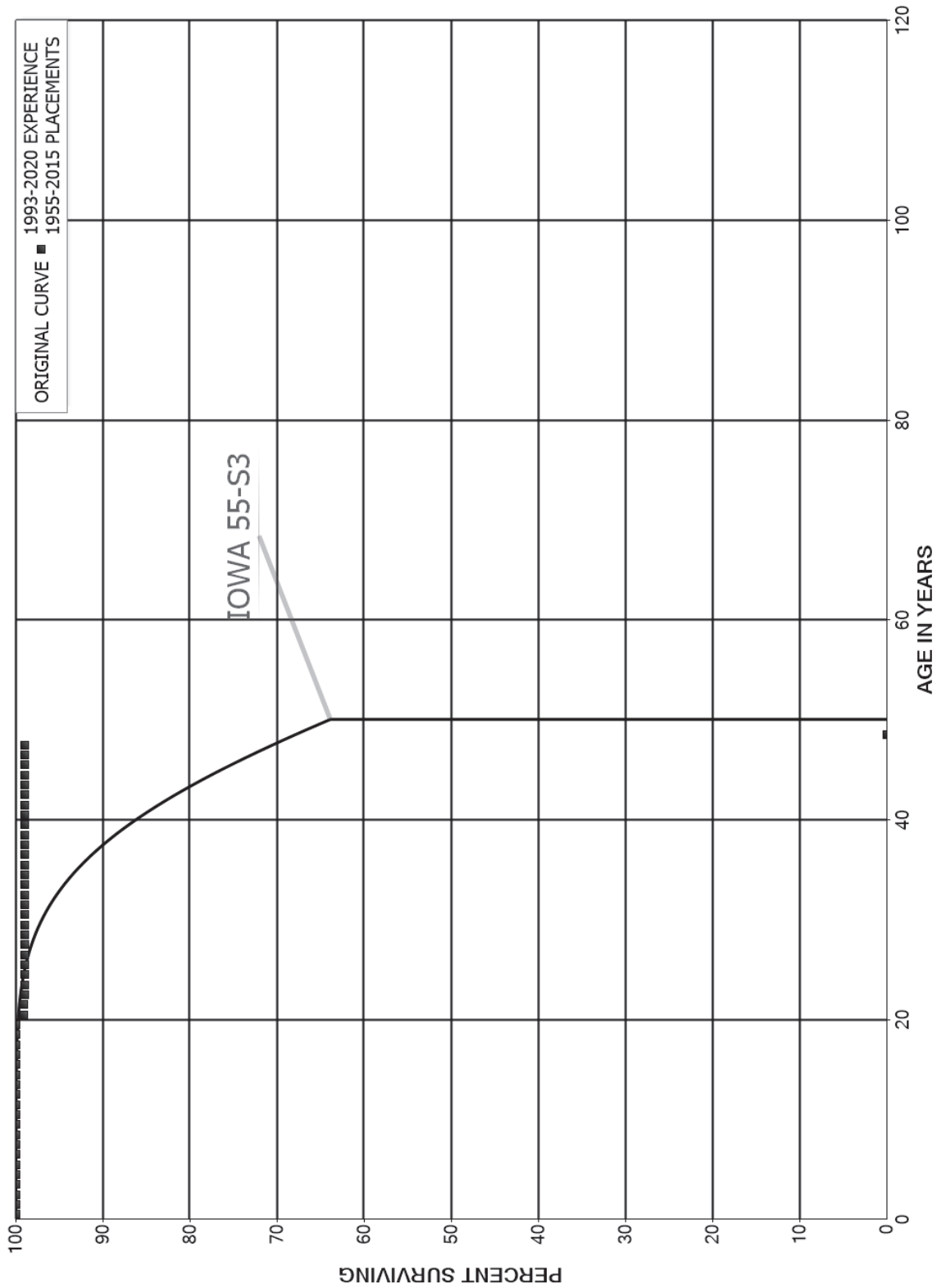
EXPERIENCE BAND 2011-2020

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	1,777,131		0.0000	1.0000	100.00
0.5	1,865,113		0.0000	1.0000	100.00
1.5	2,005,497		0.0000	1.0000	100.00
2.5	2,005,497		0.0000	1.0000	100.00
3.5	1,996,514		0.0000	1.0000	100.00
4.5	1,473,177		0.0000	1.0000	100.00
5.5	432,316		0.0000	1.0000	100.00
6.5	672,520		0.0000	1.0000	100.00
7.5	595,449		0.0000	1.0000	100.00
8.5	595,449		0.0000	1.0000	100.00
9.5	543,125		0.0000	1.0000	100.00
10.5	455,143		0.0000	1.0000	100.00
11.5	488,986		0.0000	1.0000	100.00
12.5	488,986		0.0000	1.0000	100.00
13.5	488,986		0.0000	1.0000	100.00
14.5	506,765		0.0000	1.0000	100.00
15.5	495,478		0.0000	1.0000	100.00
16.5	206,999		0.0000	1.0000	100.00
17.5	247,890		0.0000	1.0000	100.00
18.5	247,890		0.0000	1.0000	100.00
19.5	247,890		0.0000	1.0000	100.00
20.5	247,890	17,779	0.0717	0.9283	100.00
21.5	40,890		0.0000	1.0000	92.83
22.5	56,393		0.0000	1.0000	92.83
23.5	172,186		0.0000	1.0000	92.83
24.5	172,186		0.0000	1.0000	92.83
25.5	431,300		0.0000	1.0000	92.83
26.5	870,170		0.0000	1.0000	92.83
27.5	896,237		0.0000	1.0000	92.83
28.5	1,268,796	223	0.0002	0.9998	92.83
29.5	4,608,426		0.0000	1.0000	92.81
30.5	4,782,685	797	0.0002	0.9998	92.81
31.5	5,071,962		0.0000	1.0000	92.80
32.5	5,060,500		0.0000	1.0000	92.80
33.5	4,958,944		0.0000	1.0000	92.80
34.5	4,958,944		0.0000	1.0000	92.80
35.5	4,700,627		0.0000	1.0000	92.80
36.5	5,763,254	1,224	0.0002	0.9998	92.80
37.5	5,695,072	1,486	0.0003	0.9997	92.78
38.5	5,321,027		0.0000	1.0000	92.75

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2019			EXPERIENCE BAND 2011-2020		
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	1,982,660	8,625	0.0044	0.9956	92.75
40.5	1,799,776	900	0.0005	0.9995	92.35
41.5	1,515,052	20,433	0.0135	0.9865	92.30
42.5	1,490,579		0.0000	1.0000	91.06
43.5	1,476,565		0.0000	1.0000	91.06
44.5	1,476,565		0.0000	1.0000	91.06
45.5	1,476,565		0.0000	1.0000	91.06
46.5					91.06

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 362.10 GAS HOLDERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 362.10 GAS HOLDERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2015			EXPERIENCE BAND 1993-2020		
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	685,866		0.0000	1.0000	100.00
0.5	685,866		0.0000	1.0000	100.00
1.5	685,866		0.0000	1.0000	100.00
2.5	685,866		0.0000	1.0000	100.00
3.5	685,866		0.0000	1.0000	100.00
4.5	685,866		0.0000	1.0000	100.00
5.5	450,954		0.0000	1.0000	100.00
6.5	450,954		0.0000	1.0000	100.00
7.5	61,737		0.0000	1.0000	100.00
8.5	49,862		0.0000	1.0000	100.00
9.5	49,862		0.0000	1.0000	100.00
10.5	49,862		0.0000	1.0000	100.00
11.5	11,041,384		0.0000	1.0000	100.00
12.5	11,041,384		0.0000	1.0000	100.00
13.5	11,041,384	3,067	0.0003	0.9997	100.00
14.5	11,038,317		0.0000	1.0000	99.97
15.5	11,038,317		0.0000	1.0000	99.97
16.5	11,038,317		0.0000	1.0000	99.97
17.5	11,038,317		0.0000	1.0000	99.97
18.5	17,556,952		0.0000	1.0000	99.97
19.5	18,944,886	180,000	0.0095	0.9905	99.97
20.5	18,764,886		0.0000	1.0000	99.02
21.5	18,764,886	17,924	0.0010	0.9990	99.02
22.5	18,746,961		0.0000	1.0000	98.93
23.5	18,746,961		0.0000	1.0000	98.93
24.5	18,746,961		0.0000	1.0000	98.93
25.5	18,723,276		0.0000	1.0000	98.93
26.5	18,723,276		0.0000	1.0000	98.93
27.5	18,715,023		0.0000	1.0000	98.93
28.5	18,715,023		0.0000	1.0000	98.93
29.5	18,715,023		0.0000	1.0000	98.93
30.5	18,715,023		0.0000	1.0000	98.93
31.5	18,715,023		0.0000	1.0000	98.93
32.5	18,715,023		0.0000	1.0000	98.93
33.5	18,715,023		0.0000	1.0000	98.93
34.5	18,715,023		0.0000	1.0000	98.93
35.5	18,715,023		0.0000	1.0000	98.93
36.5	18,715,023		0.0000	1.0000	98.93
37.5	20,505,445		0.0000	1.0000	98.93
38.5	20,505,445		0.0000	1.0000	98.93

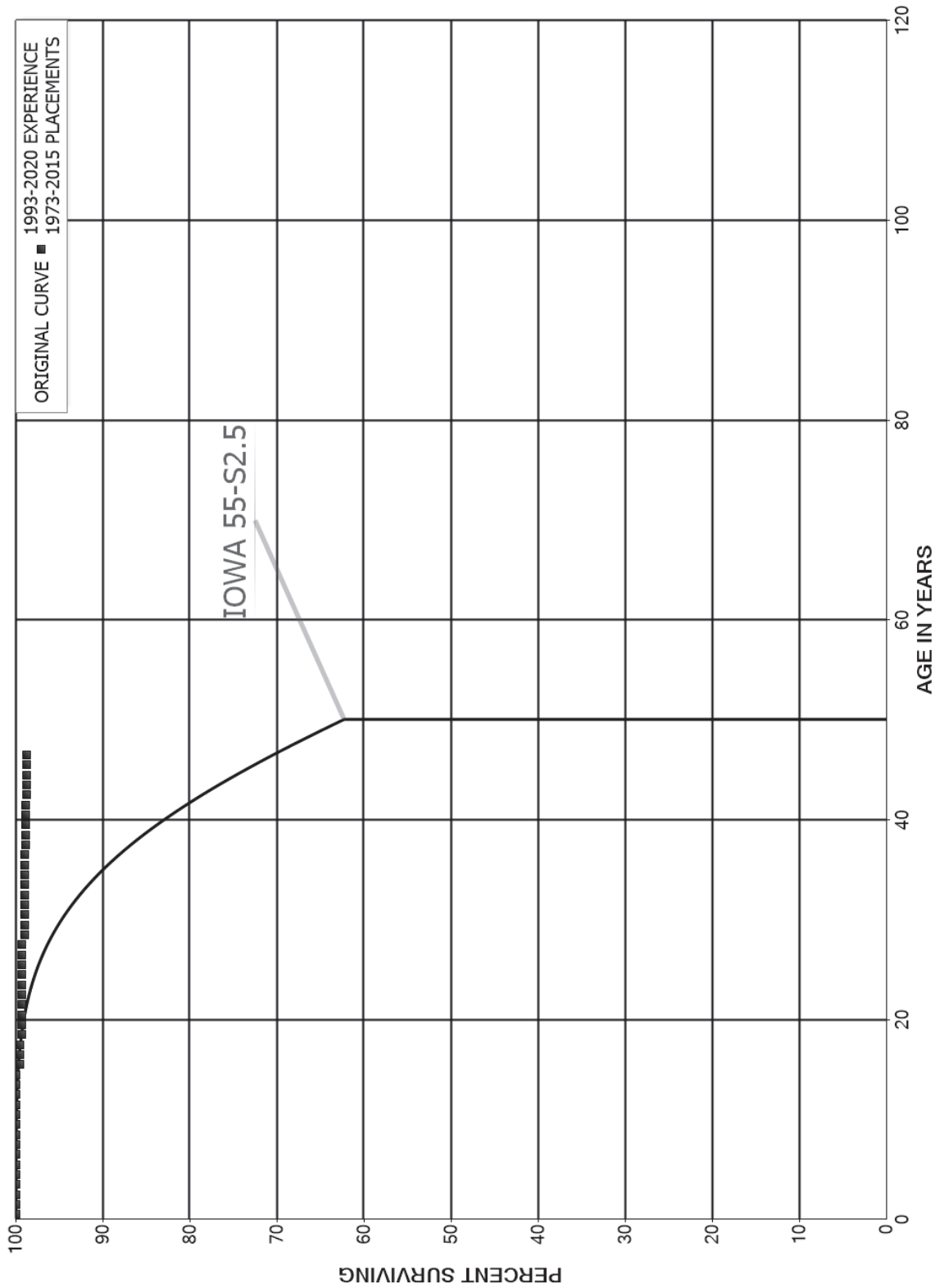
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 362.10 GAS HOLDERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2015			EXPERIENCE BAND 1993-2020		
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	9,516,991		0.0000	1.0000	98.93
40.5	9,516,991		0.0000	1.0000	98.93
41.5	9,516,991		0.0000	1.0000	98.93
42.5	8,129,057		0.0000	1.0000	98.93
43.5	8,129,057		0.0000	1.0000	98.93
44.5	8,129,057		0.0000	1.0000	98.93
45.5	8,129,057		0.0000	1.0000	98.93
46.5	1,790,422		0.0000	1.0000	98.93
47.5	1,790,422	1,790,422	1.0000		98.93
48.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 363.00 PURIFICATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015

EXPERIENCE BAND 1993-2020

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	1,429,317		0.0000	1.0000	100.00
0.5	1,440,890		0.0000	1.0000	100.00
1.5	1,606,400		0.0000	1.0000	100.00
2.5	1,621,137		0.0000	1.0000	100.00
3.5	1,395,767		0.0000	1.0000	100.00
4.5	1,395,767		0.0000	1.0000	100.00
5.5	1,329,030		0.0000	1.0000	100.00
6.5	1,281,630		0.0000	1.0000	100.00
7.5	1,408,407		0.0000	1.0000	100.00
8.5	784,640		0.0000	1.0000	100.00
9.5	707,716		0.0000	1.0000	100.00
10.5	601,204		0.0000	1.0000	100.00
11.5	1,664,465		0.0000	1.0000	100.00
12.5	1,664,571		0.0000	1.0000	100.00
13.5	1,693,498		0.0000	1.0000	100.00
14.5	1,628,134	7,600	0.0047	0.9953	100.00
15.5	1,616,775		0.0000	1.0000	99.53
16.5	1,665,889		0.0000	1.0000	99.53
17.5	1,626,042	4,000	0.0025	0.9975	99.53
18.5	3,215,411		0.0000	1.0000	99.29
19.5	5,643,157		0.0000	1.0000	99.29
20.5	5,643,157		0.0000	1.0000	99.29
21.5	5,605,019		0.0000	1.0000	99.29
22.5	5,605,019		0.0000	1.0000	99.29
23.5	5,605,019		0.0000	1.0000	99.29
24.5	5,442,215		0.0000	1.0000	99.29
25.5	5,442,215		0.0000	1.0000	99.29
26.5	5,442,215		0.0000	1.0000	99.29
27.5	5,442,215	18,290	0.0034	0.9966	99.29
28.5	5,412,352		0.0000	1.0000	98.95
29.5	5,412,352		0.0000	1.0000	98.95
30.5	5,265,419		0.0000	1.0000	98.95
31.5	5,261,533		0.0000	1.0000	98.95
32.5	5,223,419		0.0000	1.0000	98.95
33.5	5,223,419		0.0000	1.0000	98.95
34.5	5,223,419		0.0000	1.0000	98.95
35.5	5,222,259		0.0000	1.0000	98.95
36.5	5,222,259	8,741	0.0017	0.9983	98.95
37.5	5,212,290		0.0000	1.0000	98.79
38.5	5,207,465		0.0000	1.0000	98.79

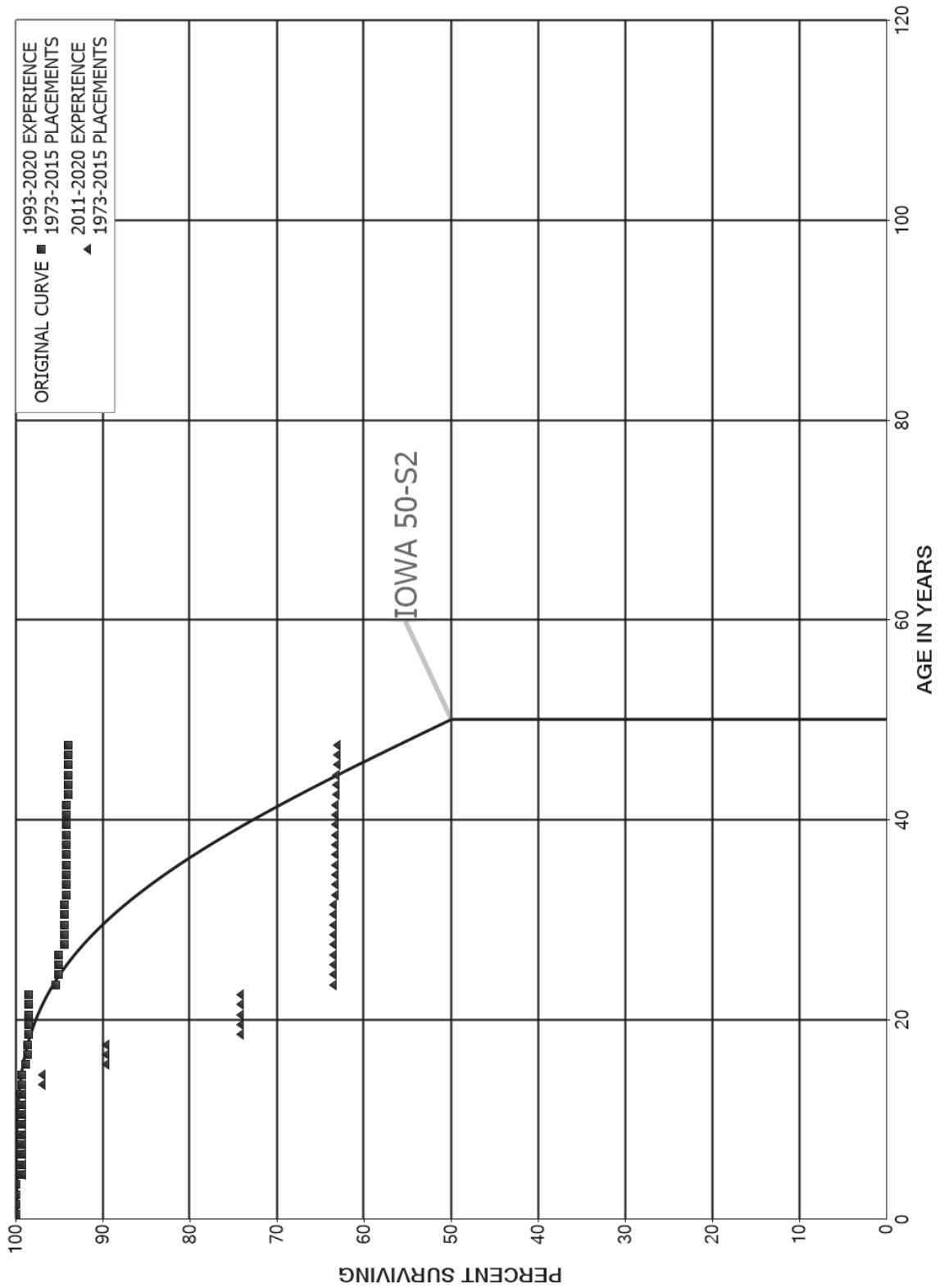
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1993-2020		
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	4,147,868		0.0000	1.0000	98.79
40.5	4,147,868		0.0000	1.0000	98.79
41.5	2,853,159	792	0.0003	0.9997	98.79
42.5	415,447		0.0000	1.0000	98.76
43.5	415,447		0.0000	1.0000	98.76
44.5	415,447		0.0000	1.0000	98.76
45.5	415,447		0.0000	1.0000	98.76
46.5					98.76

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 363.10 LIQUEFACTION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015

EXPERIENCE BAND 1993-2020

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	1,960,930		0.0000	1.0000	100.00
0.5	2,474,353		0.0000	1.0000	100.00
1.5	2,474,353		0.0000	1.0000	100.00
2.5	2,515,826	646	0.0003	0.9997	100.00
3.5	2,515,180	13,487	0.0054	0.9946	99.97
4.5	2,508,714		0.0000	1.0000	99.44
5.5	1,367,123		0.0000	1.0000	99.44
6.5	1,921,730		0.0000	1.0000	99.44
7.5	1,862,474		0.0000	1.0000	99.44
8.5	1,779,570		0.0000	1.0000	99.44
9.5	2,058,344		0.0000	1.0000	99.44
10.5	2,063,601		0.0000	1.0000	99.44
11.5	5,656,836		0.0000	1.0000	99.44
12.5	5,386,842	7,756	0.0014	0.9986	99.44
13.5	5,379,086	3,051	0.0006	0.9994	99.30
14.5	5,520,848	25,400	0.0046	0.9954	99.24
15.5	5,208,136	7,020	0.0013	0.9987	98.78
16.5	5,201,116		0.0000	1.0000	98.65
17.5	5,202,117	6,139	0.0012	0.9988	98.65
18.5	6,469,188		0.0000	1.0000	98.53
19.5	6,541,034		0.0000	1.0000	98.53
20.5	6,525,687		0.0000	1.0000	98.53
21.5	6,525,687		0.0000	1.0000	98.53
22.5	6,525,687	208,069	0.0319	0.9681	98.53
23.5	6,317,619	20,000	0.0032	0.9968	95.39
24.5	6,297,619		0.0000	1.0000	95.09
25.5	6,283,643		0.0000	1.0000	95.09
26.5	6,283,643	47,651	0.0076	0.9924	95.09
27.5	6,235,993		0.0000	1.0000	94.37
28.5	5,766,141		0.0000	1.0000	94.37
29.5	5,766,141	468	0.0001	0.9999	94.37
30.5	5,765,189		0.0000	1.0000	94.36
31.5	5,765,189	10,525	0.0018	0.9982	94.36
32.5	5,754,664		0.0000	1.0000	94.19
33.5	5,727,738		0.0000	1.0000	94.19
34.5	5,184,125	290	0.0001	0.9999	94.19
35.5	5,173,636		0.0000	1.0000	94.18
36.5	5,173,636		0.0000	1.0000	94.18
37.5	4,894,862	405	0.0001	0.9999	94.18
38.5	4,889,200		0.0000	1.0000	94.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 1993-2020		
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	1,490,464		0.0000	1.0000	94.17
40.5	1,490,464		0.0000	1.0000	94.17
41.5	1,490,464	2,612	0.0018	0.9982	94.17
42.5	1,343,445	212	0.0002	0.9998	94.01
43.5	1,343,233		0.0000	1.0000	93.99
44.5	1,343,233	1,375	0.0010	0.9990	93.99
45.5	1,340,857		0.0000	1.0000	93.90
46.5	71,634		0.0000	1.0000	93.90
47.5					93.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 2011-2020		
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	1,335,008		0.0000	1.0000	100.00
0.5	1,335,008		0.0000	1.0000	100.00
1.5	1,335,008		0.0000	1.0000	100.00
2.5	1,605,001	646	0.0004	0.9996	100.00
3.5	1,604,355	13,487	0.0084	0.9916	99.96
4.5	1,590,869		0.0000	1.0000	99.12
5.5	717,419		0.0000	1.0000	99.12
6.5	717,419		0.0000	1.0000	99.12
7.5	647,965		0.0000	1.0000	99.12
8.5	565,061		0.0000	1.0000	99.12
9.5	565,061		0.0000	1.0000	99.12
10.5	611,946		0.0000	1.0000	99.12
11.5	611,946		0.0000	1.0000	99.12
12.5	341,953	7,756	0.0227	0.9773	99.12
13.5	334,197		0.0000	1.0000	96.87
14.5	334,197	25,400	0.0760	0.9240	96.87
15.5	35,461		0.0000	1.0000	89.51
16.5	35,461		0.0000	1.0000	89.51
17.5	35,461	6,139	0.1731	0.8269	89.51
18.5	542,746		0.0000	1.0000	74.01
19.5	542,746		0.0000	1.0000	74.01
20.5	565,821		0.0000	1.0000	74.01
21.5	565,821		0.0000	1.0000	74.01
22.5	565,821	81,510	0.1441	0.8559	74.01
23.5	511,237		0.0000	1.0000	63.35
24.5	1,065,844		0.0000	1.0000	63.35
25.5	1,062,067		0.0000	1.0000	63.35
26.5	1,062,067		0.0000	1.0000	63.35
27.5	1,340,841		0.0000	1.0000	63.35
28.5	876,245		0.0000	1.0000	63.35
29.5	4,275,272	468	0.0001	0.9999	63.35
30.5	4,274,320		0.0000	1.0000	63.34
31.5	4,274,320	10,525	0.0025	0.9975	63.34
32.5	4,408,607		0.0000	1.0000	63.19
33.5	4,381,681		0.0000	1.0000	63.19
34.5	3,838,067	290	0.0001	0.9999	63.19
35.5	3,828,580		0.0000	1.0000	63.18
36.5	5,101,790		0.0000	1.0000	63.18
37.5	4,894,862	405	0.0001	0.9999	63.18
38.5	4,889,200		0.0000	1.0000	63.18

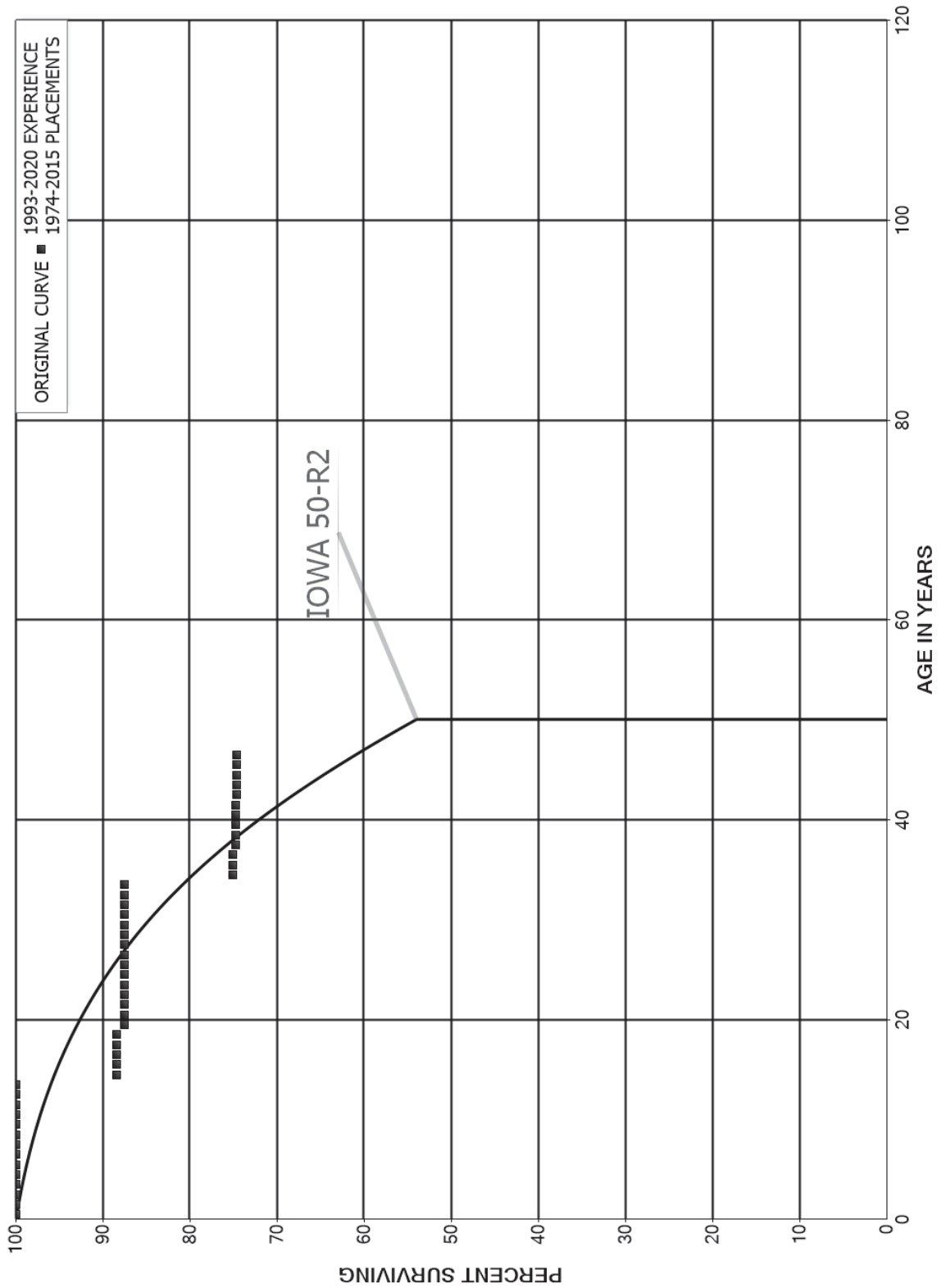
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2015			EXPERIENCE BAND 2011-2020		
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	1,490,464		0.0000	1.0000	63.18
40.5	1,490,464		0.0000	1.0000	63.18
41.5	1,490,464	2,612	0.0018	0.9982	63.18
42.5	1,343,445	212	0.0002	0.9998	63.07
43.5	1,343,233		0.0000	1.0000	63.06
44.5	1,343,233	1,375	0.0010	0.9990	63.06
45.5	1,340,857		0.0000	1.0000	62.99
46.5	71,634		0.0000	1.0000	62.99
47.5					62.99

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 363.20 VAPORIZING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.20 VAPORIZING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2015

EXPERIENCE BAND 1993-2020

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	2,097,687		0.0000	1.0000	100.00
0.5	2,097,687		0.0000	1.0000	100.00
1.5	2,097,687		0.0000	1.0000	100.00
2.5	2,097,687		0.0000	1.0000	100.00
3.5	2,097,687		0.0000	1.0000	100.00
4.5	2,097,687		0.0000	1.0000	100.00
5.5	2,035,615		0.0000	1.0000	100.00
6.5	2,035,615		0.0000	1.0000	100.00
7.5	2,042,353		0.0000	1.0000	100.00
8.5	2,083,839		0.0000	1.0000	100.00
9.5	2,083,839		0.0000	1.0000	100.00
10.5	2,051,229		0.0000	1.0000	100.00
11.5	4,838,661		0.0000	1.0000	100.00
12.5	4,842,670		0.0000	1.0000	100.00
13.5	4,883,185	569,356	0.1166	0.8834	100.00
14.5	4,331,233		0.0000	1.0000	88.34
15.5	4,341,408		0.0000	1.0000	88.34
16.5	4,341,408		0.0000	1.0000	88.34
17.5	2,925,951		0.0000	1.0000	88.34
18.5	4,125,142	38,588	0.0094	0.9906	88.34
19.5	4,086,554		0.0000	1.0000	87.51
20.5	4,086,554		0.0000	1.0000	87.51
21.5	4,086,554		0.0000	1.0000	87.51
22.5	4,086,554		0.0000	1.0000	87.51
23.5	4,086,554		0.0000	1.0000	87.51
24.5	4,074,948		0.0000	1.0000	87.51
25.5	4,074,948		0.0000	1.0000	87.51
26.5	4,074,948		0.0000	1.0000	87.51
27.5	4,068,362		0.0000	1.0000	87.51
28.5	4,068,362		0.0000	1.0000	87.51
29.5	4,068,362		0.0000	1.0000	87.51
30.5	4,068,362		0.0000	1.0000	87.51
31.5	4,068,362		0.0000	1.0000	87.51
32.5	4,068,362		0.0000	1.0000	87.51
33.5	4,068,362	576,598	0.1417	0.8583	87.51
34.5	3,491,764		0.0000	1.0000	75.11
35.5	3,485,026		0.0000	1.0000	75.11
36.5	3,482,128	19,183	0.0055	0.9945	75.11
37.5	3,462,945	480	0.0001	0.9999	74.70
38.5	3,462,465	647	0.0002	0.9998	74.69

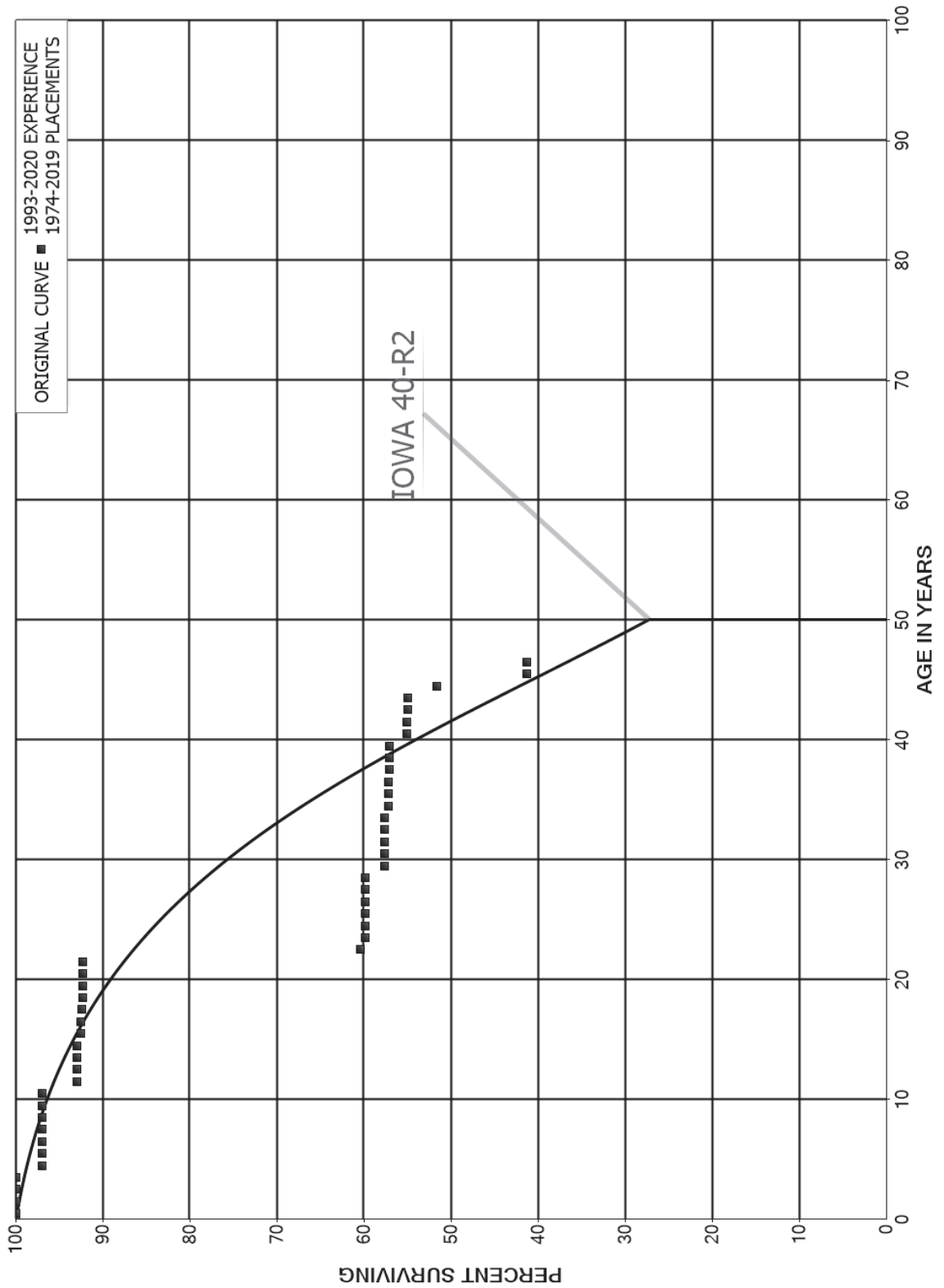
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.20 VAPORIZING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2015			EXPERIENCE BAND 1993-2020		
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	692,922		0.0000	1.0000	74.67
40.5	688,914		0.0000	1.0000	74.67
41.5	649,044	78	0.0001	0.9999	74.67
42.5	632,043		0.0000	1.0000	74.66
43.5	622,515		0.0000	1.0000	74.66
44.5	622,515		0.0000	1.0000	74.66
45.5	622,515		0.0000	1.0000	74.66
46.5					74.66

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 363.30 COMPRESSOR EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.30 COMPRESSOR EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2019

EXPERIENCE BAND 1993-2020

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	1,965,317		0.0000	1.0000	100.00
0.5	1,965,317		0.0000	1.0000	100.00
1.5	593,367		0.0000	1.0000	100.00
2.5	598,211		0.0000	1.0000	100.00
3.5	598,211	18,375	0.0307	0.9693	100.00
4.5	385,972		0.0000	1.0000	96.93
5.5	465,679		0.0000	1.0000	96.93
6.5	373,168		0.0000	1.0000	96.93
7.5	373,168		0.0000	1.0000	96.93
8.5	373,168		0.0000	1.0000	96.93
9.5	373,168		0.0000	1.0000	96.93
10.5	373,168	15,153	0.0406	0.9594	96.93
11.5	1,331,494		0.0000	1.0000	92.99
12.5	1,268,561		0.0000	1.0000	92.99
13.5	1,793,782		0.0000	1.0000	92.99
14.5	1,793,782	9,592	0.0053	0.9947	92.99
15.5	1,822,851		0.0000	1.0000	92.50
16.5	1,822,851	1,000	0.0005	0.9995	92.50
17.5	1,794,371	3,867	0.0022	0.9978	92.44
18.5	2,108,343		0.0000	1.0000	92.25
19.5	1,966,010		0.0000	1.0000	92.25
20.5	1,966,010		0.0000	1.0000	92.25
21.5	1,966,010	679,041	0.3454	0.6546	92.25
22.5	1,286,969	10,826	0.0084	0.9916	60.38
23.5	1,276,142		0.0000	1.0000	59.88
24.5	1,276,142		0.0000	1.0000	59.88
25.5	1,276,142		0.0000	1.0000	59.88
26.5	1,263,086		0.0000	1.0000	59.88
27.5	1,263,086		0.0000	1.0000	59.88
28.5	1,263,086	46,842	0.0371	0.9629	59.88
29.5	1,216,244		0.0000	1.0000	57.66
30.5	1,216,244		0.0000	1.0000	57.66
31.5	1,216,244		0.0000	1.0000	57.66
32.5	1,216,244		0.0000	1.0000	57.66
33.5	1,136,537	9,500	0.0084	0.9916	57.66
34.5	1,127,037		0.0000	1.0000	57.17
35.5	1,127,037		0.0000	1.0000	57.17
36.5	1,127,037	2,004	0.0018	0.9982	57.17
37.5	1,125,033		0.0000	1.0000	57.07
38.5	1,125,033		0.0000	1.0000	57.07

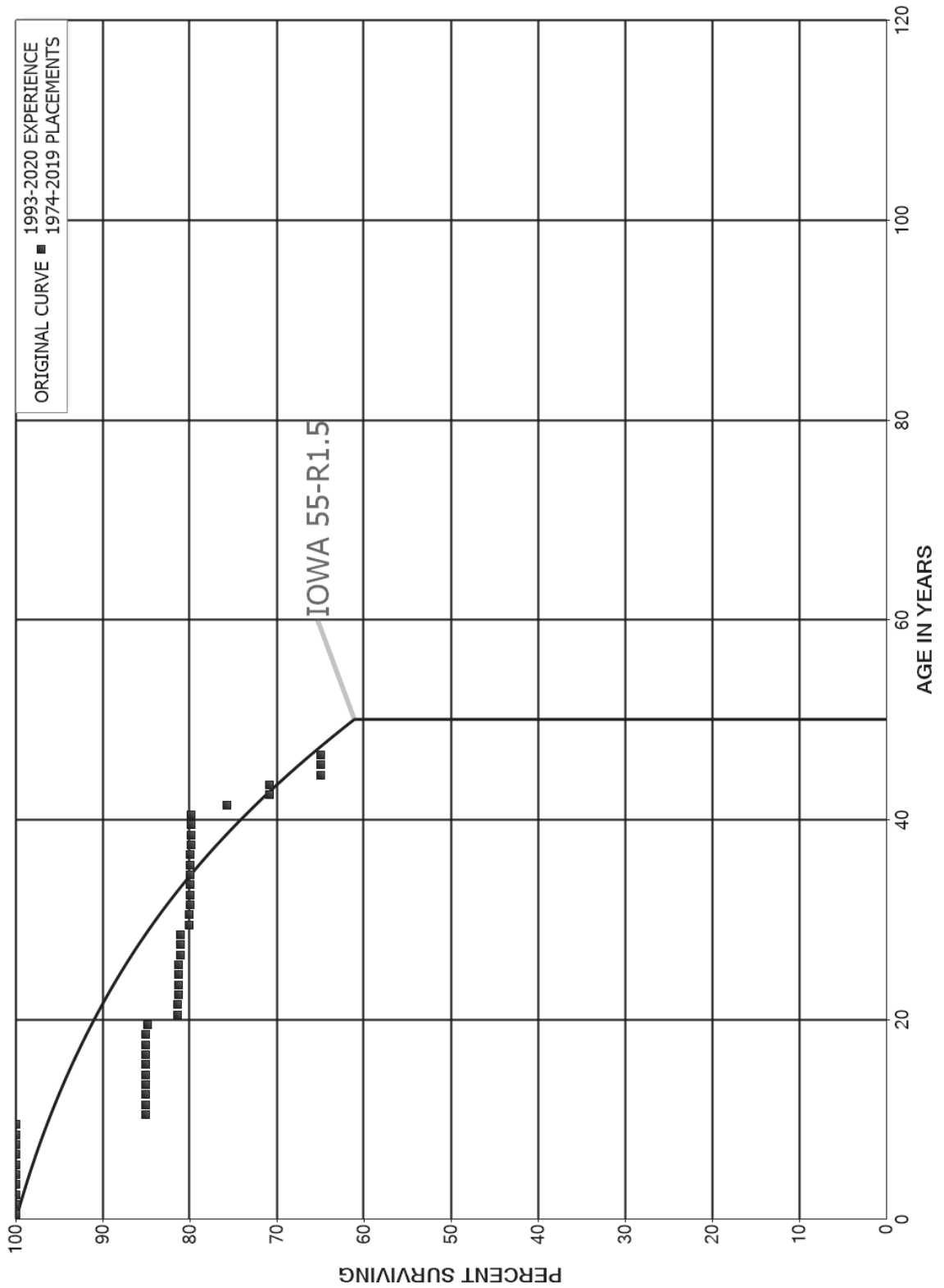
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.30 COMPRESSOR EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2019			EXPERIENCE BAND 1993-2020		
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	841,422	29,246	0.0348	0.9652	57.07
40.5	812,176		0.0000	1.0000	55.09
41.5	378,506	1,032	0.0027	0.9973	55.09
42.5	377,474		0.0000	1.0000	54.94
43.5	338,813	20,714	0.0611	0.9389	54.94
44.5	318,099	63,669	0.2002	0.7998	51.58
45.5	254,431		0.0000	1.0000	41.26
46.5					41.26

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 363.40 MEASURING AND REGULATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.40 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2019

EXPERIENCE BAND 1993-2020

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	795,845		0.0000	1.0000	100.00
0.5	795,845		0.0000	1.0000	100.00
1.5	764,182		0.0000	1.0000	100.00
2.5	760,847		0.0000	1.0000	100.00
3.5	423,705		0.0000	1.0000	100.00
4.5	429,593		0.0000	1.0000	100.00
5.5	440,015		0.0000	1.0000	100.00
6.5	542,521		0.0000	1.0000	100.00
7.5	565,078		0.0000	1.0000	100.00
8.5	565,078		0.0000	1.0000	100.00
9.5	572,239	85,539	0.1495	0.8505	100.00
10.5	486,700		0.0000	1.0000	85.05
11.5	870,576		0.0000	1.0000	85.05
12.5	870,576		0.0000	1.0000	85.05
13.5	926,980		0.0000	1.0000	85.05
14.5	930,731		0.0000	1.0000	85.05
15.5	891,593		0.0000	1.0000	85.05
16.5	891,593		0.0000	1.0000	85.05
17.5	923,599		0.0000	1.0000	85.05
18.5	1,158,035	2,460	0.0021	0.9979	85.05
19.5	1,131,123	45,716	0.0404	0.9596	84.87
20.5	1,079,152		0.0000	1.0000	81.44
21.5	1,079,152	1,957	0.0018	0.9982	81.44
22.5	958,289		0.0000	1.0000	81.29
23.5	935,431		0.0000	1.0000	81.29
24.5	935,431		0.0000	1.0000	81.29
25.5	935,431	2,250	0.0024	0.9976	81.29
26.5	933,181		0.0000	1.0000	81.10
27.5	901,100		0.0000	1.0000	81.10
28.5	901,100	11,867	0.0132	0.9868	81.10
29.5	889,234		0.0000	1.0000	80.03
30.5	889,234	557	0.0006	0.9994	80.03
31.5	888,677		0.0000	1.0000	79.98
32.5	882,789		0.0000	1.0000	79.98
33.5	872,367		0.0000	1.0000	79.98
34.5	855,399	769	0.0009	0.9991	79.98
35.5	832,073		0.0000	1.0000	79.91
36.5	832,073	830	0.0010	0.9990	79.91
37.5	824,082	253	0.0003	0.9997	79.83
38.5	823,829	231	0.0003	0.9997	79.80

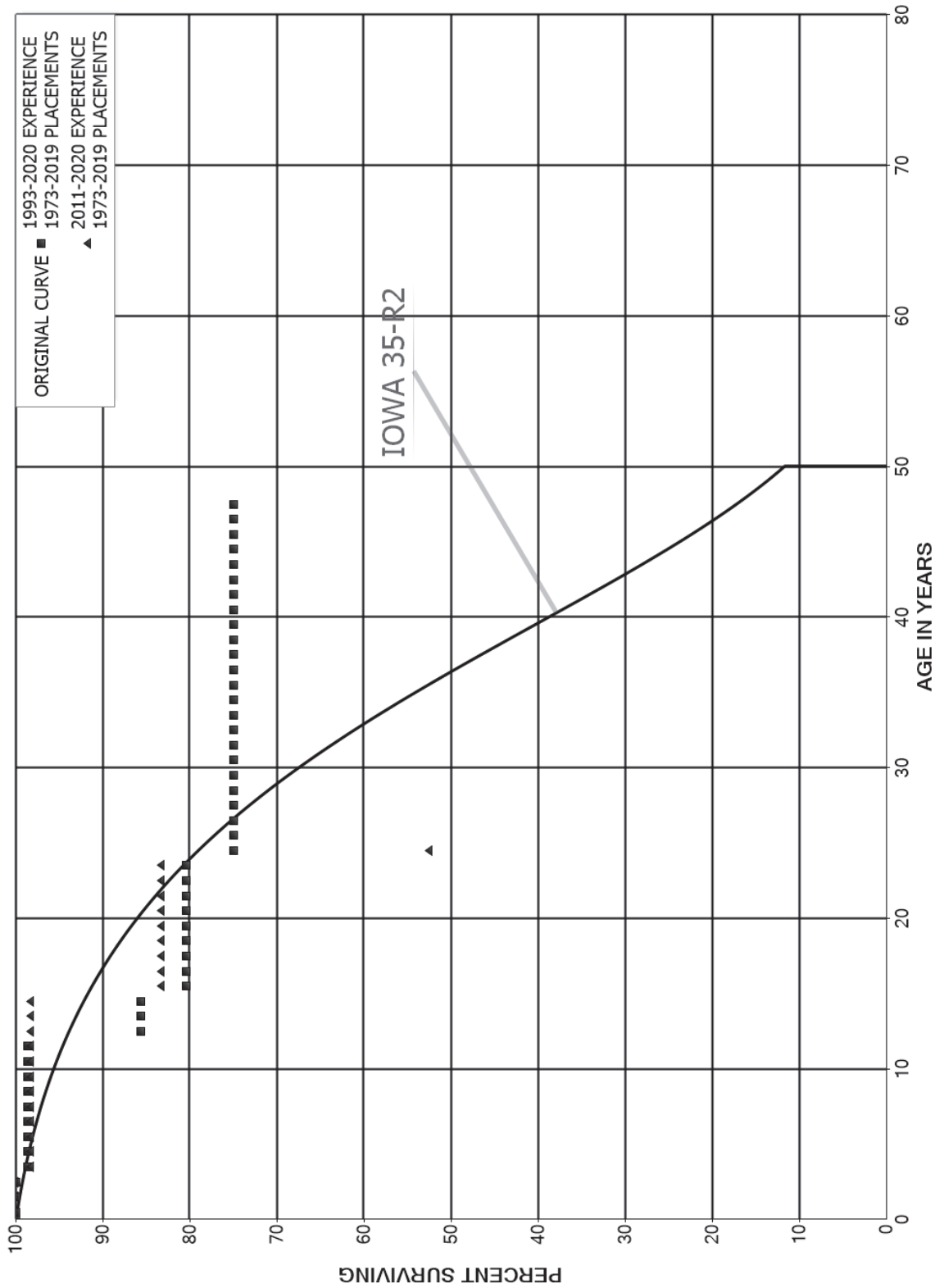
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.40 MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1974-2019			EXPERIENCE BAND 1993-2020		
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	326,193		0.0000	1.0000	79.78
40.5	326,193	16,550	0.0507	0.9493	79.78
41.5	247,556	15,889	0.0642	0.9358	75.73
42.5	228,168		0.0000	1.0000	70.87
43.5	216,985	18,049	0.0832	0.9168	70.87
44.5	198,936		0.0000	1.0000	64.98
45.5	177,424		0.0000	1.0000	64.98
46.5					64.98

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 363.50 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019			EXPERIENCE BAND 1993-2020		
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	1,940,995		0.0000	1.0000	100.00
0.5	1,940,995		0.0000	1.0000	100.00
1.5	1,820,822		0.0000	1.0000	100.00
2.5	1,820,822	25,127	0.0138	0.9862	100.00
3.5	1,795,695		0.0000	1.0000	98.62
4.5	1,795,613		0.0000	1.0000	98.62
5.5	2,076,376		0.0000	1.0000	98.62
6.5	1,940,712		0.0000	1.0000	98.62
7.5	1,940,712		0.0000	1.0000	98.62
8.5	1,099,627		0.0000	1.0000	98.62
9.5	850,773		0.0000	1.0000	98.62
10.5	918,815		0.0000	1.0000	98.62
11.5	638,052	84,263	0.1321	0.8679	98.62
12.5	779,277		0.0000	1.0000	85.60
13.5	738,327		0.0000	1.0000	85.60
14.5	738,327	45,000	0.0609	0.9391	85.60
15.5	693,327		0.0000	1.0000	80.38
16.5	538,229		0.0000	1.0000	80.38
17.5	538,229		0.0000	1.0000	80.38
18.5	538,229		0.0000	1.0000	80.38
19.5	575,057		0.0000	1.0000	80.38
20.5	543,066		0.0000	1.0000	80.38
21.5	543,066		0.0000	1.0000	80.38
22.5	543,066		0.0000	1.0000	80.38
23.5	543,066	36,402	0.0670	0.9330	80.38
24.5	444,544		0.0000	1.0000	74.99
25.5	444,544		0.0000	1.0000	74.99
26.5	444,544		0.0000	1.0000	74.99
27.5	444,544		0.0000	1.0000	74.99
28.5	444,544		0.0000	1.0000	74.99
29.5	444,544		0.0000	1.0000	74.99
30.5	444,544		0.0000	1.0000	74.99
31.5	444,544		0.0000	1.0000	74.99
32.5	482,658		0.0000	1.0000	74.99
33.5	482,658	287	0.0006	0.9994	74.99
34.5	482,371		0.0000	1.0000	74.95
35.5	482,371		0.0000	1.0000	74.95
36.5	482,371		0.0000	1.0000	74.95
37.5	482,371		0.0000	1.0000	74.95
38.5	414,616		0.0000	1.0000	74.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019			EXPERIENCE BAND 1993-2020		
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	376,502		0.0000	1.0000	74.95
40.5	37,623		0.0000	1.0000	74.95
41.5	37,623		0.0000	1.0000	74.95
42.5	37,623		0.0000	1.0000	74.95
43.5	37,623		0.0000	1.0000	74.95
44.5	36,829		0.0000	1.0000	74.95
45.5	36,829		0.0000	1.0000	74.95
46.5	36,829		0.0000	1.0000	74.95
47.5					74.95

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019			EXPERIENCE BAND 2011-2020		
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	1,370,985		0.0000	1.0000	100.00
0.5	1,370,985		0.0000	1.0000	100.00
1.5	1,250,811		0.0000	1.0000	100.00
2.5	1,364,202	25,127	0.0184	0.9816	100.00
3.5	1,380,025		0.0000	1.0000	98.16
4.5	1,379,944		0.0000	1.0000	98.16
5.5	1,379,944		0.0000	1.0000	98.16
6.5	1,680,935		0.0000	1.0000	98.16
7.5	1,680,935		0.0000	1.0000	98.16
8.5	839,850		0.0000	1.0000	98.16
9.5	590,997		0.0000	1.0000	98.16
10.5	622,988		0.0000	1.0000	98.16
11.5	342,225		0.0000	1.0000	98.16
12.5	228,835		0.0000	1.0000	98.16
13.5	187,885		0.0000	1.0000	98.16
14.5	295,004	45,000	0.1525	0.8475	98.16
15.5	286,407		0.0000	1.0000	83.19
16.5	130,514		0.0000	1.0000	83.19
17.5	130,514		0.0000	1.0000	83.19
18.5	130,514		0.0000	1.0000	83.19
19.5	130,514		0.0000	1.0000	83.19
20.5	98,522		0.0000	1.0000	83.19
21.5	98,522		0.0000	1.0000	83.19
22.5	98,522		0.0000	1.0000	83.19
23.5	98,522	36,402	0.3695	0.6305	83.19
24.5					52.45
25.5					
26.5					
27.5					
28.5	68,042		0.0000		
29.5	68,042		0.0000		
30.5	406,920		0.0000		
31.5	406,920		0.0000		
32.5	445,034		0.0000		
33.5	445,034	287	0.0006		
34.5	445,542		0.0000		
35.5	445,542		0.0000		
36.5	445,542		0.0000		
37.5	482,371		0.0000		
38.5	414,616		0.0000		

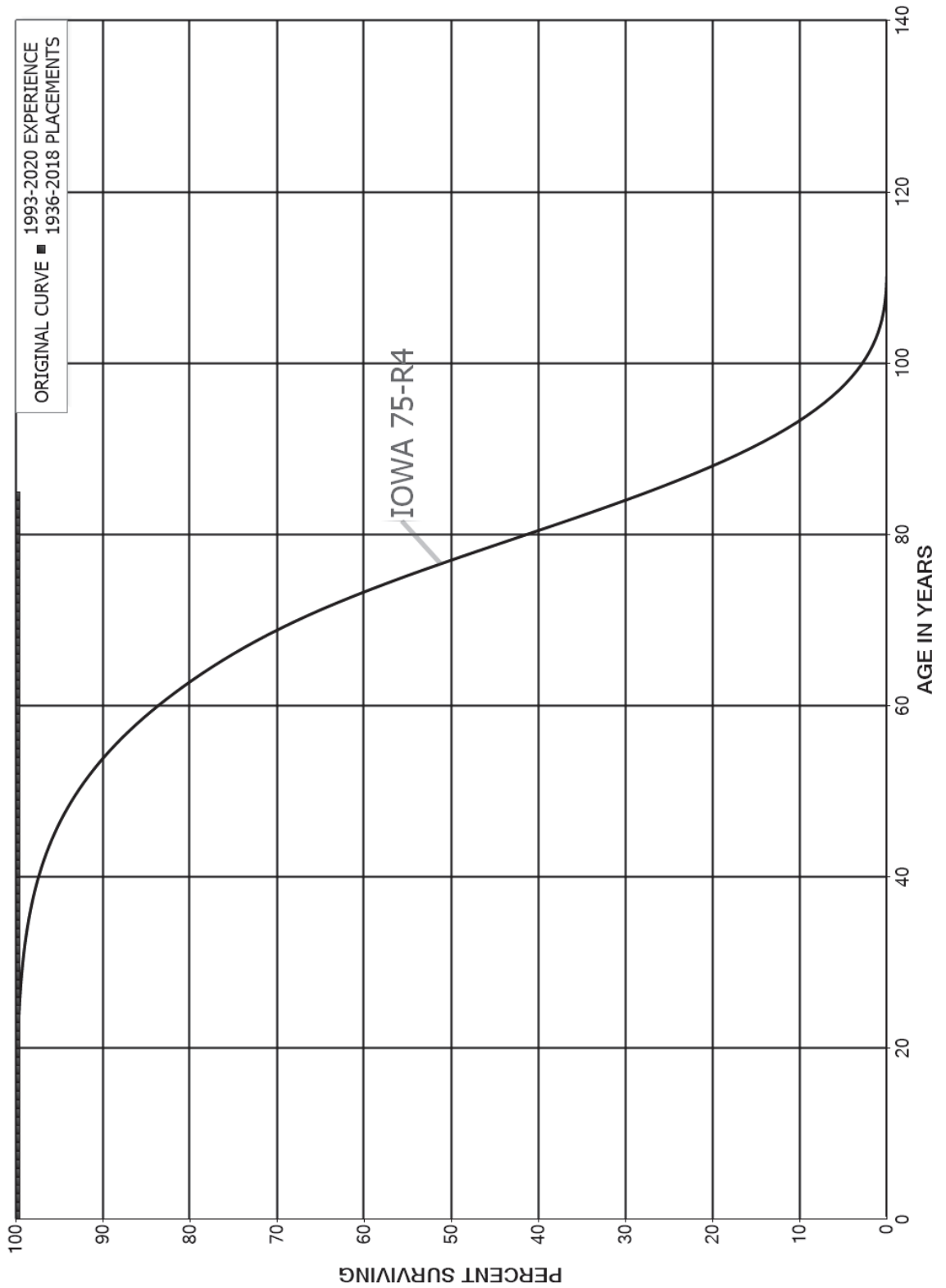
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019			EXPERIENCE BAND 2011-2020		
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	376,502		0.0000		
40.5	37,623		0.0000		
41.5	37,623		0.0000		
42.5	37,623		0.0000		
43.5	37,623		0.0000		
44.5	36,829		0.0000		
45.5	36,829		0.0000		
46.5	36,829		0.0000		
47.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 365.20 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 365.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2018

EXPERIENCE BAND 1993-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,629,695		0.0000	1.0000	100.00
0.5	4,631,195		0.0000	1.0000	100.00
1.5	4,635,046		0.0000	1.0000	100.00
2.5	4,463,741		0.0000	1.0000	100.00
3.5	4,813,867		0.0000	1.0000	100.00
4.5	4,599,540		0.0000	1.0000	100.00
5.5	4,660,572		0.0000	1.0000	100.00
6.5	4,855,398		0.0000	1.0000	100.00
7.5	4,929,043		0.0000	1.0000	100.00
8.5	5,072,681		0.0000	1.0000	100.00
9.5	5,077,148		0.0000	1.0000	100.00
10.5	5,054,291		0.0000	1.0000	100.00
11.5	5,366,402		0.0000	1.0000	100.00
12.5	4,875,308		0.0000	1.0000	100.00
13.5	5,557,814		0.0000	1.0000	100.00
14.5	6,658,943		0.0000	1.0000	100.00
15.5	6,538,467		0.0000	1.0000	100.00
16.5	6,642,863		0.0000	1.0000	100.00
17.5	6,615,891		0.0000	1.0000	100.00
18.5	5,388,776		0.0000	1.0000	100.00
19.5	4,532,158		0.0000	1.0000	100.00
20.5	2,885,225		0.0000	1.0000	100.00
21.5	2,372,833		0.0000	1.0000	100.00
22.5	2,372,847		0.0000	1.0000	100.00
23.5	1,936,856		0.0000	1.0000	100.00
24.5	1,919,066		0.0000	1.0000	100.00
25.5	2,432,007		0.0000	1.0000	100.00
26.5	2,166,459		0.0000	1.0000	100.00
27.5	2,204,369		0.0000	1.0000	100.00
28.5	2,385,360		0.0000	1.0000	100.00
29.5	2,370,793		0.0000	1.0000	100.00
30.5	2,388,956		0.0000	1.0000	100.00
31.5	2,489,997		0.0000	1.0000	100.00
32.5	2,515,714		0.0000	1.0000	100.00
33.5	2,522,369		0.0000	1.0000	100.00
34.5	2,333,360		0.0000	1.0000	100.00
35.5	2,259,857		0.0000	1.0000	100.00
36.5	2,129,489		0.0000	1.0000	100.00
37.5	2,168,652		0.0000	1.0000	100.00
38.5	2,347,398		0.0000	1.0000	100.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 365.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2018			EXPERIENCE BAND 1993-2020		
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	2,203,878		0.0000	1.0000	100.00
40.5	2,203,366		0.0000	1.0000	100.00
41.5	2,188,564		0.0000	1.0000	100.00
42.5	2,033,492		0.0000	1.0000	100.00
43.5	2,033,080	67	0.0000	1.0000	100.00
44.5	1,809,946		0.0000	1.0000	100.00
45.5	1,810,017		0.0000	1.0000	100.00
46.5	1,807,498		0.0000	1.0000	100.00
47.5	1,736,212		0.0000	1.0000	100.00
48.5	1,710,249		0.0000	1.0000	100.00
49.5	1,471,677		0.0000	1.0000	100.00
50.5	1,692,258		0.0000	1.0000	100.00
51.5	1,672,714		0.0000	1.0000	100.00
52.5	1,620,082		0.0000	1.0000	100.00
53.5	1,068,304		0.0000	1.0000	100.00
54.5	1,068,928		0.0000	1.0000	100.00
55.5	894,747		0.0000	1.0000	100.00
56.5	711,705		0.0000	1.0000	100.00
57.5	708,660		0.0000	1.0000	100.00
58.5	687,850		0.0000	1.0000	100.00
59.5	483,393		0.0000	1.0000	100.00
60.5	329,646		0.0000	1.0000	100.00
61.5	662,115		0.0000	1.0000	100.00
62.5	661,035		0.0000	1.0000	100.00
63.5	660,818		0.0000	1.0000	100.00
64.5	660,818		0.0000	1.0000	100.00
65.5	608,787		0.0000	1.0000	100.00
66.5	71,287		0.0000	1.0000	100.00
67.5	19,091		0.0000	1.0000	100.00
68.5	19,091		0.0000	1.0000	100.00
69.5	19,091		0.0000	1.0000	100.00
70.5	82		0.0000	1.0000	100.00
71.5	82		0.0000	1.0000	100.00
72.5	398		0.0000	1.0000	100.00
73.5	11,442		0.0000	1.0000	100.00
74.5	11,442		0.0000	1.0000	100.00
75.5	11,442		0.0000	1.0000	100.00
76.5	11,442		0.0000	1.0000	100.00
77.5	11,116		0.0000	1.0000	100.00
78.5	72		0.0000	1.0000	100.00

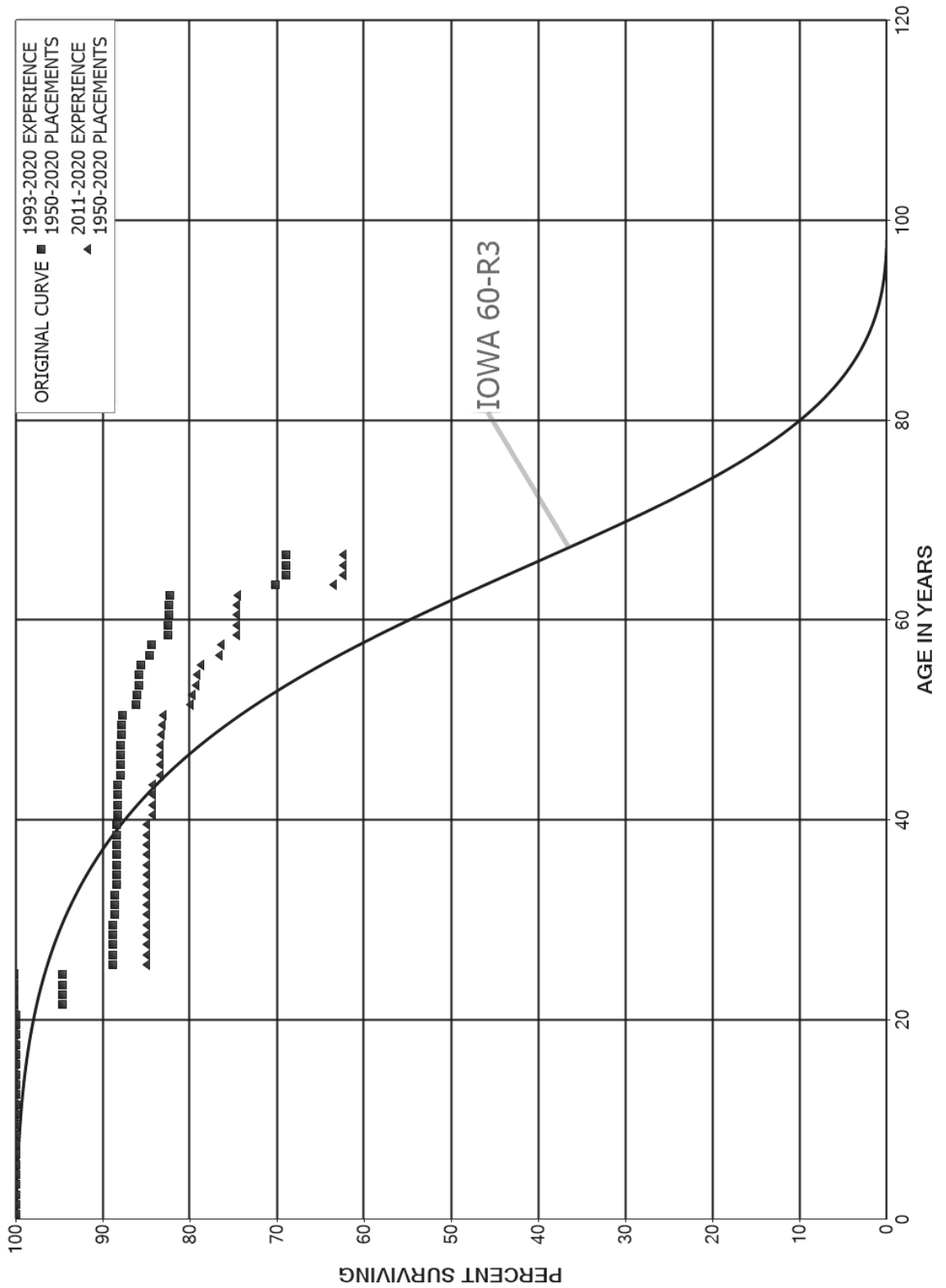
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 365.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2018			EXPERIENCE BAND 1993-2020		
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	72		0.0000	1.0000	100.00
80.5	72		0.0000	1.0000	100.00
81.5	72		0.0000	1.0000	100.00
82.5	72		0.0000	1.0000	100.00
83.5	72		0.0000	1.0000	100.00
84.5					100.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2020

EXPERIENCE BAND 1993-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,626,722		0.0000	1.0000	100.00
0.5	4,030,495		0.0000	1.0000	100.00
1.5	3,937,433		0.0000	1.0000	100.00
2.5	4,097,023		0.0000	1.0000	100.00
3.5	2,684,665		0.0000	1.0000	100.00
4.5	2,102,712		0.0000	1.0000	100.00
5.5	1,849,672		0.0000	1.0000	100.00
6.5	1,849,672		0.0000	1.0000	100.00
7.5	1,868,524		0.0000	1.0000	100.00
8.5	1,853,253		0.0000	1.0000	100.00
9.5	1,959,033		0.0000	1.0000	100.00
10.5	1,927,231		0.0000	1.0000	100.00
11.5	1,756,154		0.0000	1.0000	100.00
12.5	1,182,716		0.0000	1.0000	100.00
13.5	1,197,735		0.0000	1.0000	100.00
14.5	1,207,945		0.0000	1.0000	100.00
15.5	1,151,630		0.0000	1.0000	100.00
16.5	1,194,625		0.0000	1.0000	100.00
17.5	1,194,458		0.0000	1.0000	100.00
18.5	901,483		0.0000	1.0000	100.00
19.5	743,791		0.0000	1.0000	100.00
20.5	753,701	40,385	0.0536	0.9464	100.00
21.5	765,160		0.0000	1.0000	94.64
22.5	771,304		0.0000	1.0000	94.64
23.5	826,068		0.0000	1.0000	94.64
24.5	826,068	50,872	0.0616	0.9384	94.64
25.5	796,687		0.0000	1.0000	88.81
26.5	754,527		0.0000	1.0000	88.81
27.5	799,838		0.0000	1.0000	88.81
28.5	816,288		0.0000	1.0000	88.81
29.5	816,288	2,052	0.0025	0.9975	88.81
30.5	645,938		0.0000	1.0000	88.59
31.5	703,283	21	0.0000	1.0000	88.59
32.5	674,074	1,410	0.0021	0.9979	88.59
33.5	700,095		0.0000	1.0000	88.40
34.5	702,432		0.0000	1.0000	88.40
35.5	692,670		0.0000	1.0000	88.40
36.5	665,591		0.0000	1.0000	88.40
37.5	568,777		0.0000	1.0000	88.40
38.5	693,994		0.0000	1.0000	88.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2020			EXPERIENCE BAND 1993-2020		
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	661,773	1,219	0.0018	0.9982	88.40
40.5	660,554		0.0000	1.0000	88.24
41.5	645,535		0.0000	1.0000	88.24
42.5	643,222		0.0000	1.0000	88.24
43.5	643,222	2,327	0.0036	0.9964	88.24
44.5	584,369		0.0000	1.0000	87.92
45.5	584,369		0.0000	1.0000	87.92
46.5	570,690		0.0000	1.0000	87.92
47.5	562,852	327	0.0006	0.9994	87.92
48.5	554,178	315	0.0006	0.9994	87.87
49.5	502,019	365	0.0007	0.9993	87.82
50.5	495,510	8,801	0.0178	0.9822	87.76
51.5	431,945	544	0.0013	0.9987	86.20
52.5	431,401	1,043	0.0024	0.9976	86.09
53.5	418,582	237	0.0006	0.9994	85.88
54.5	409,998	1,247	0.0030	0.9970	85.83
55.5	363,567	4,234	0.0116	0.9884	85.57
56.5	335,073	804	0.0024	0.9976	84.57
57.5	334,269	7,604	0.0227	0.9773	84.37
58.5	325,579		0.0000	1.0000	82.45
59.5	273,527	240	0.0009	0.9991	82.45
60.5	249,776		0.0000	1.0000	82.38
61.5	229,170	373	0.0016	0.9984	82.38
62.5	226,460	33,226	0.1467	0.8533	82.25
63.5	184,144	3,196	0.0174	0.9826	70.18
64.5	176,908		0.0000	1.0000	68.96
65.5	168,424		0.0000	1.0000	68.96
66.5	18,419		0.0000	1.0000	68.96
67.5	7,897		0.0000	1.0000	68.96
68.5	7,897		0.0000	1.0000	68.96
69.5	7,897		0.0000	1.0000	68.96
70.5					68.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2020			EXPERIENCE BAND 2011-2020		
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	3,057,191		0.0000	1.0000	100.00
0.5	2,581,776		0.0000	1.0000	100.00
1.5	2,705,730		0.0000	1.0000	100.00
2.5	3,269,133		0.0000	1.0000	100.00
3.5	1,856,774		0.0000	1.0000	100.00
4.5	1,222,106		0.0000	1.0000	100.00
5.5	1,026,668		0.0000	1.0000	100.00
6.5	1,040,199		0.0000	1.0000	100.00
7.5	1,040,199		0.0000	1.0000	100.00
8.5	1,300,203		0.0000	1.0000	100.00
9.5	1,467,788		0.0000	1.0000	100.00
10.5	1,337,577		0.0000	1.0000	100.00
11.5	1,120,561		0.0000	1.0000	100.00
12.5	547,123		0.0000	1.0000	100.00
13.5	547,123		0.0000	1.0000	100.00
14.5	547,123		0.0000	1.0000	100.00
15.5	487,938		0.0000	1.0000	100.00
16.5	576,150		0.0000	1.0000	100.00
17.5	575,983		0.0000	1.0000	100.00
18.5	278,727		0.0000	1.0000	100.00
19.5	111,142		0.0000	1.0000	100.00
20.5	280,935		0.0000	1.0000	100.00
21.5	280,935		0.0000	1.0000	100.00
22.5	333,650		0.0000	1.0000	100.00
23.5	335,234		0.0000	1.0000	100.00
24.5	335,234	50,872	0.1518	0.8482	100.00
25.5	303,213		0.0000	1.0000	84.82
26.5	283,721		0.0000	1.0000	84.82
27.5	389,502		0.0000	1.0000	84.82
28.5	438,128		0.0000	1.0000	84.82
29.5	484,067		0.0000	1.0000	84.82
30.5	314,273		0.0000	1.0000	84.82
31.5	329,292	21	0.0001	0.9999	84.82
32.5	286,766	119	0.0004	0.9996	84.82
33.5	286,281		0.0000	1.0000	84.78
34.5	342,807		0.0000	1.0000	84.78
35.5	323,956		0.0000	1.0000	84.78
36.5	306,277		0.0000	1.0000	84.78
37.5	210,509		0.0000	1.0000	84.78
38.5	161,104		0.0000	1.0000	84.78

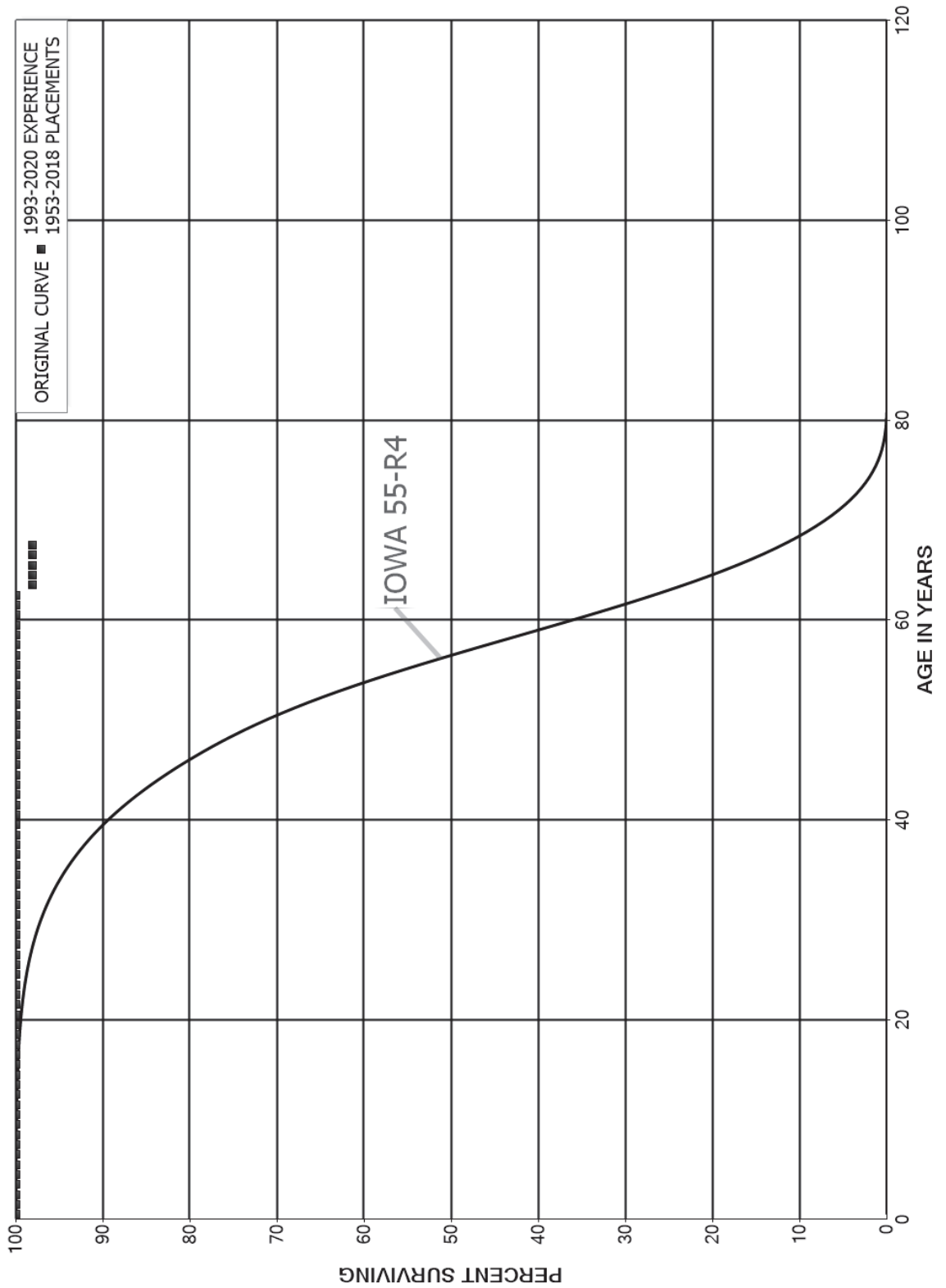
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2020			EXPERIENCE BAND 2011-2020		
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	167,009	1,219	0.0073	0.9927	84.78
40.5	171,934		0.0000	1.0000	84.17
41.5	211,679		0.0000	1.0000	84.17
42.5	201,470		0.0000	1.0000	84.17
43.5	222,561	2,327	0.0105	0.9895	84.17
44.5	172,419		0.0000	1.0000	83.29
45.5	217,730		0.0000	1.0000	83.29
46.5	229,898		0.0000	1.0000	83.29
47.5	222,060	327	0.0015	0.9985	83.29
48.5	214,882	315	0.0015	0.9985	83.16
49.5	220,068	365	0.0017	0.9983	83.04
50.5	237,086	8,801	0.0371	0.9629	82.90
51.5	202,536	544	0.0027	0.9973	79.83
52.5	204,329	1,043	0.0051	0.9949	79.61
53.5	200,599	237	0.0012	0.9988	79.20
54.5	196,295	1,247	0.0064	0.9936	79.11
55.5	158,712	4,234	0.0267	0.9733	78.61
56.5	313,458	804	0.0026	0.9974	76.51
57.5	326,372	7,604	0.0233	0.9767	76.32
58.5	317,682		0.0000	1.0000	74.54
59.5	265,630	240	0.0009	0.9991	74.54
60.5	249,776		0.0000	1.0000	74.47
61.5	229,170	373	0.0016	0.9984	74.47
62.5	226,460	33,226	0.1467	0.8533	74.35
63.5	184,144	3,196	0.0174	0.9826	63.44
64.5	176,908		0.0000	1.0000	62.34
65.5	168,424		0.0000	1.0000	62.34
66.5	18,419		0.0000	1.0000	62.34
67.5	7,897		0.0000	1.0000	62.34
68.5	7,897		0.0000	1.0000	62.34
69.5	7,897		0.0000	1.0000	62.34
70.5					62.34

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 366.30 OTHER STRUCTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.30 OTHER STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2018

EXPERIENCE BAND 1993-2020

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	1,076,092		0.0000	1.0000	100.00
0.5	1,118,861		0.0000	1.0000	100.00
1.5	1,118,861		0.0000	1.0000	100.00
2.5	1,040,698		0.0000	1.0000	100.00
3.5	898,606		0.0000	1.0000	100.00
4.5	186,022		0.0000	1.0000	100.00
5.5	186,022		0.0000	1.0000	100.00
6.5	205,417		0.0000	1.0000	100.00
7.5	205,417		0.0000	1.0000	100.00
8.5	155,611		0.0000	1.0000	100.00
9.5	155,611		0.0000	1.0000	100.00
10.5	185,785		0.0000	1.0000	100.00
11.5	185,785		0.0000	1.0000	100.00
12.5	194,532		0.0000	1.0000	100.00
13.5	189,388		0.0000	1.0000	100.00
14.5	198,574		0.0000	1.0000	100.00
15.5	198,574		0.0000	1.0000	100.00
16.5	198,574		0.0000	1.0000	100.00
17.5	198,574		0.0000	1.0000	100.00
18.5	178,123		0.0000	1.0000	100.00
19.5	178,123		0.0000	1.0000	100.00
20.5	171,123		0.0000	1.0000	100.00
21.5	171,123		0.0000	1.0000	100.00
22.5	171,123		0.0000	1.0000	100.00
23.5	171,123		0.0000	1.0000	100.00
24.5	161,267		0.0000	1.0000	100.00
25.5	116,548		0.0000	1.0000	100.00
26.5	116,548		0.0000	1.0000	100.00
27.5	116,548		0.0000	1.0000	100.00
28.5	73,778		0.0000	1.0000	100.00
29.5	73,778		0.0000	1.0000	100.00
30.5	73,778		0.0000	1.0000	100.00
31.5	69,938		0.0000	1.0000	100.00
32.5	69,938		0.0000	1.0000	100.00
33.5	69,938	42	0.0006	0.9994	100.00
34.5	50,501		0.0000	1.0000	99.94
35.5	50,501		0.0000	1.0000	99.94
36.5	55,506		0.0000	1.0000	99.94
37.5	55,506		0.0000	1.0000	99.94
38.5	41,670		0.0000	1.0000	99.94

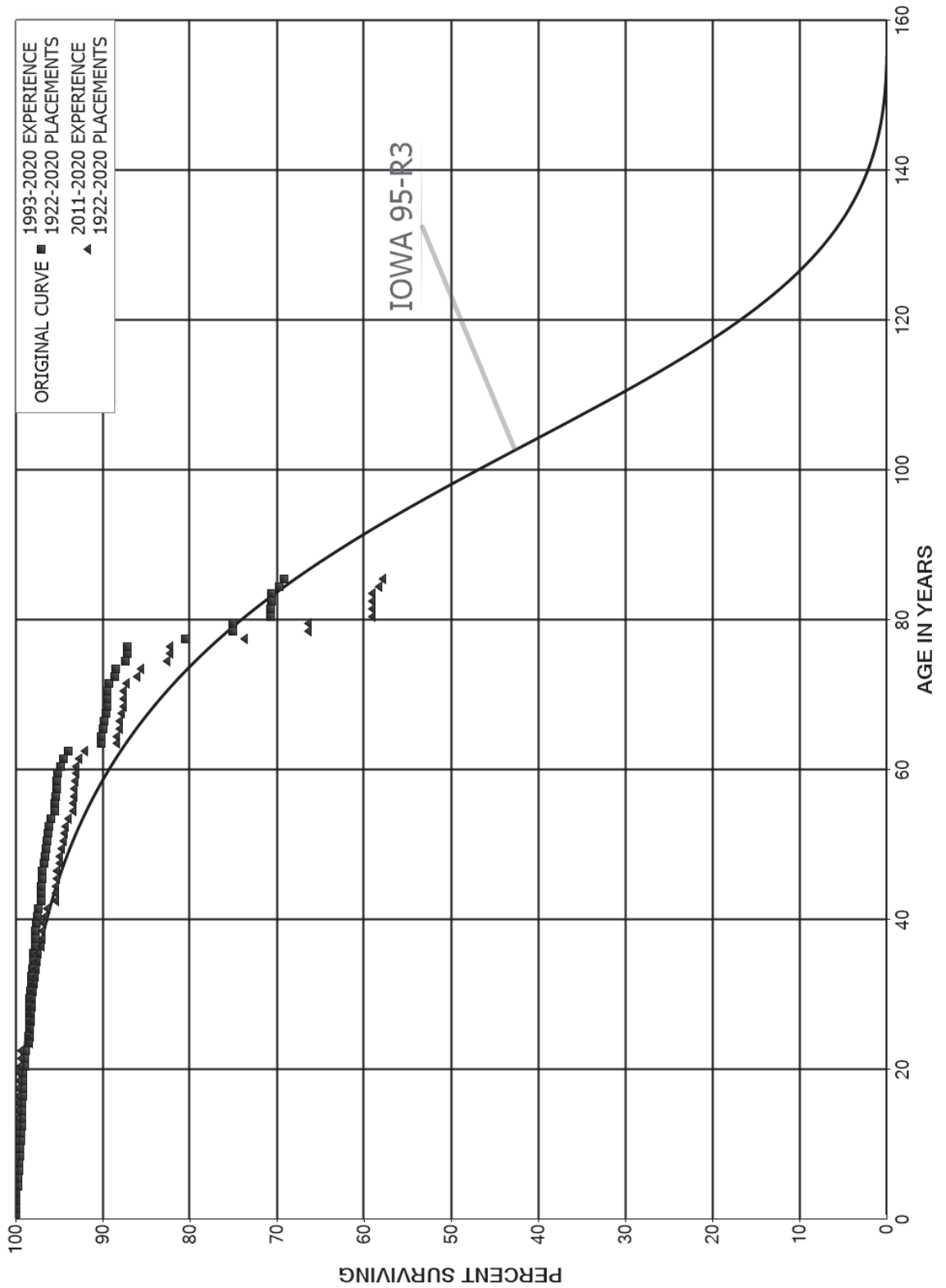
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.30 OTHER STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2018			EXPERIENCE BAND 1993-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,558		0.0000	1.0000	99.94
40.5	41,811		0.0000	1.0000	99.94
41.5	41,366		0.0000	1.0000	99.94
42.5	32,180		0.0000	1.0000	99.94
43.5	32,180		0.0000	1.0000	99.94
44.5	32,180		0.0000	1.0000	99.94
45.5	32,180		0.0000	1.0000	99.94
46.5	30,188		0.0000	1.0000	99.94
47.5	30,188		0.0000	1.0000	99.94
48.5	30,188		0.0000	1.0000	99.94
49.5	30,188		0.0000	1.0000	99.94
50.5	30,188		0.0000	1.0000	99.94
51.5	30,188		0.0000	1.0000	99.94
52.5	30,188		0.0000	1.0000	99.94
53.5	30,188		0.0000	1.0000	99.94
54.5	30,188		0.0000	1.0000	99.94
55.5	30,188		0.0000	1.0000	99.94
56.5	30,188		0.0000	1.0000	99.94
57.5	30,188		0.0000	1.0000	99.94
58.5	30,188		0.0000	1.0000	99.94
59.5	30,188	7	0.0002	0.9998	99.94
60.5	30,181		0.0000	1.0000	99.92
61.5	30,181		0.0000	1.0000	99.92
62.5	30,181	545	0.0181	0.9819	99.92
63.5	29,635		0.0000	1.0000	98.11
64.5	24,638		0.0000	1.0000	98.11
65.5	24,638		0.0000	1.0000	98.11
66.5	8,342		0.0000	1.0000	98.11
67.5					98.11

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 367.00 MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2020

EXPERIENCE BAND 1993-2020

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	408,644,705		0.0000	1.0000	100.00
0.5	405,027,139	185,592	0.0005	0.9995	100.00
1.5	379,273,424	80,662	0.0002	0.9998	99.95
2.5	185,911,716	8,228	0.0000	1.0000	99.93
3.5	137,498,460	251,370	0.0018	0.9982	99.93
4.5	110,237,140	11,193	0.0001	0.9999	99.75
5.5	97,674,283	86,233	0.0009	0.9991	99.74
6.5	75,385,715	16,413	0.0002	0.9998	99.65
7.5	77,841,659	119,562	0.0015	0.9985	99.63
8.5	88,675,306	19,126	0.0002	0.9998	99.47
9.5	92,553,256	62,316	0.0007	0.9993	99.45
10.5	95,276,407	23,847	0.0003	0.9997	99.38
11.5	96,679,820	96,073	0.0010	0.9990	99.36
12.5	95,032,081	24,685	0.0003	0.9997	99.26
13.5	97,964,563	4,947	0.0001	0.9999	99.24
14.5	101,160,252		0.0000	1.0000	99.23
15.5	102,065,843	4,091	0.0000	1.0000	99.23
16.5	102,250,543	19,142	0.0002	0.9998	99.23
17.5	99,016,844	24,119	0.0002	0.9998	99.21
18.5	98,418,743	4,459	0.0000	1.0000	99.18
19.5	91,878,911	228,079	0.0025	0.9975	99.18
20.5	89,395,520	34,508	0.0004	0.9996	98.93
21.5	87,947,530	50,669	0.0006	0.9994	98.89
22.5	88,966,511	304,888	0.0034	0.9966	98.84
23.5	87,934,114	32,258	0.0004	0.9996	98.50
24.5	86,827,590	24,399	0.0003	0.9997	98.46
25.5	93,498,328	22,424	0.0002	0.9998	98.43
26.5	95,036,017	15,081	0.0002	0.9998	98.41
27.5	97,467,884	25,930	0.0003	0.9997	98.40
28.5	98,720,219	25,144	0.0003	0.9997	98.37
29.5	97,956,284	68,597	0.0007	0.9993	98.34
30.5	95,901,497	80,929	0.0008	0.9992	98.28
31.5	96,132,668	54,103	0.0006	0.9994	98.19
32.5	96,870,052	76,054	0.0008	0.9992	98.14
33.5	99,771,058	106,095	0.0011	0.9989	98.06
34.5	94,269,604	53,300	0.0006	0.9994	97.96
35.5	87,632,077	152,107	0.0017	0.9983	97.90
36.5	75,187,649	35,407	0.0005	0.9995	97.73
37.5	72,357,100	9,062	0.0001	0.9999	97.68
38.5	76,932,514	33,854	0.0004	0.9996	97.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 1993-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	74,066,687	120,059	0.0016	0.9984	97.63
40.5	72,388,954	71,718	0.0010	0.9990	97.47
41.5	67,967,228	193,986	0.0029	0.9971	97.37
42.5	64,411,993	21,321	0.0003	0.9997	97.10
43.5	61,965,852	15,979	0.0003	0.9997	97.06
44.5	60,828,444	34,197	0.0006	0.9994	97.04
45.5	60,503,853	21,460	0.0004	0.9996	96.99
46.5	59,773,327	149,378	0.0025	0.9975	96.95
47.5	58,231,488	44,034	0.0008	0.9992	96.71
48.5	57,038,119	67,444	0.0012	0.9988	96.64
49.5	54,486,327	86,510	0.0016	0.9984	96.52
50.5	51,679,305	57,256	0.0011	0.9989	96.37
51.5	48,903,092	64,559	0.0013	0.9987	96.26
52.5	46,529,370	105,513	0.0023	0.9977	96.13
53.5	38,986,512	163,449	0.0042	0.9958	95.92
54.5	35,866,981	20,002	0.0006	0.9994	95.51
55.5	28,524,104	30,267	0.0011	0.9989	95.46
56.5	24,718,516	6,144	0.0002	0.9998	95.36
57.5	23,635,341	17,937	0.0008	0.9992	95.34
58.5	22,837,010	29,925	0.0013	0.9987	95.26
59.5	19,051,088	61,686	0.0032	0.9968	95.14
60.5	15,929,882	48,998	0.0031	0.9969	94.83
61.5	12,676,948	86,807	0.0068	0.9932	94.54
62.5	12,423,762	491,806	0.0396	0.9604	93.89
63.5	11,507,619	1,312	0.0001	0.9999	90.17
64.5	10,205,837	30,943	0.0030	0.9970	90.16
65.5	9,725,461	8,238	0.0008	0.9992	89.89
66.5	1,295,884	2,485	0.0019	0.9981	89.81
67.5	780,676	1,461	0.0019	0.9981	89.64
68.5	511,952	11	0.0000	1.0000	89.47
69.5	505,443		0.0000	1.0000	89.47
70.5	473,579	957	0.0020	0.9980	89.47
71.5	407,890	2,933	0.0072	0.9928	89.29
72.5	303,931	559	0.0018	0.9982	88.65
73.5	303,099	3,586	0.0118	0.9882	88.49
74.5	299,312	777	0.0026	0.9974	87.44
75.5	293,267		0.0000	1.0000	87.21
76.5	289,976	22,202	0.0766	0.9234	87.21
77.5	247,216	16,652	0.0674	0.9326	80.54
78.5	182,947		0.0000	1.0000	75.11

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 1993-2020		
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	161,250	9,462	0.0587	0.9413	75.11
80.5	151,788		0.0000	1.0000	70.70
81.5	151,788	109	0.0007	0.9993	70.70
82.5	151,679		0.0000	1.0000	70.65
83.5	151,679	2,000	0.0132	0.9868	70.65
84.5	79,366	605	0.0076	0.9924	69.72
85.5	78,761		0.0000	1.0000	69.19
86.5	77,853		0.0000	1.0000	69.19
87.5	77,359		0.0000	1.0000	69.19
88.5	75,738		0.0000	1.0000	69.19
89.5	75,738		0.0000	1.0000	69.19
90.5	75,738		0.0000	1.0000	69.19
91.5	40,229		0.0000	1.0000	69.19
92.5	103		0.0000	1.0000	69.19
93.5	103		0.0000	1.0000	69.19
94.5	103		0.0000	1.0000	69.19
95.5	103		0.0000	1.0000	69.19
96.5	103		0.0000	1.0000	69.19
97.5	103		0.0000	1.0000	69.19
98.5					69.19

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2020

EXPERIENCE BAND 2011-2020

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	360,486,094		0.0000	1.0000	100.00
0.5	356,046,413	42,141	0.0001	0.9999	100.00
1.5	330,686,437	9,258	0.0000	1.0000	99.99
2.5	137,874,687	6,573	0.0000	1.0000	99.99
3.5	87,345,120	15,343	0.0002	0.9998	99.98
4.5	57,562,551	1,446	0.0000	1.0000	99.96
5.5	46,657,136	3,806	0.0001	0.9999	99.96
6.5	19,690,466	50	0.0000	1.0000	99.95
7.5	18,850,944	17,450	0.0009	0.9991	99.95
8.5	17,833,748	6,288	0.0004	0.9996	99.86
9.5	25,533,144		0.0000	1.0000	99.82
10.5	27,386,417	14,323	0.0005	0.9995	99.82
11.5	29,190,021		0.0000	1.0000	99.77
12.5	26,767,483	24,685	0.0009	0.9991	99.77
13.5	28,644,665	4,947	0.0002	0.9998	99.68
14.5	31,908,824		0.0000	1.0000	99.66
15.5	30,646,567	4,091	0.0001	0.9999	99.66
16.5	30,930,584	16,999	0.0005	0.9995	99.65
17.5	32,031,289	12,759	0.0004	0.9996	99.59
18.5	32,937,581		0.0000	1.0000	99.56
19.5	26,940,863	32,053	0.0012	0.9988	99.56
20.5	26,565,913	34,508	0.0013	0.9987	99.44
21.5	26,134,241		0.0000	1.0000	99.31
22.5	27,419,205	282,435	0.0103	0.9897	99.31
23.5	24,714,830	26,177	0.0011	0.9989	98.28
24.5	27,200,197	12,942	0.0005	0.9995	98.18
25.5	33,841,458	22,424	0.0007	0.9993	98.13
26.5	46,068,420	14,693	0.0003	0.9997	98.07
27.5	44,575,554	24,790	0.0006	0.9994	98.04
28.5	46,622,257	14,640	0.0003	0.9997	97.98
29.5	48,167,782	52,684	0.0011	0.9989	97.95
30.5	47,032,267	79,117	0.0017	0.9983	97.85
31.5	47,888,731	53,255	0.0011	0.9989	97.68
32.5	48,651,859	50,699	0.0010	0.9990	97.57
33.5	50,670,696	56,684	0.0011	0.9989	97.47
34.5	45,913,980	33,790	0.0007	0.9993	97.36
35.5	38,924,573	151,676	0.0039	0.9961	97.29
36.5	25,879,330	10,835	0.0004	0.9996	96.91
37.5	23,999,318	2,222	0.0001	0.9999	96.87
38.5	20,757,979	29,940	0.0014	0.9986	96.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 2011-2020		
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	19,935,547	37,892	0.0019	0.9981	96.72
40.5	20,943,589	66,410	0.0032	0.9968	96.54
41.5	19,240,775	178,448	0.0093	0.9907	96.23
42.5	18,000,929	12,268	0.0007	0.9993	95.34
43.5	23,012,581	8,003	0.0003	0.9997	95.27
44.5	24,721,825	15,350	0.0006	0.9994	95.24
45.5	31,908,711	2,191	0.0001	0.9999	95.18
46.5	35,006,775	112,380	0.0032	0.9968	95.17
47.5	34,576,108	26,439	0.0008	0.9992	94.87
48.5	34,236,848	60,288	0.0018	0.9982	94.80
49.5	35,505,655	86,131	0.0024	0.9976	94.63
50.5	35,790,732	39,298	0.0011	0.9989	94.40
51.5	36,232,700	48,921	0.0014	0.9986	94.30
52.5	34,049,510	103,695	0.0030	0.9970	94.17
53.5	26,968,371	161,608	0.0060	0.9940	93.88
54.5	25,171,314	19,699	0.0008	0.9992	93.32
55.5	18,332,029	21,460	0.0012	0.9988	93.25
56.5	23,507,792	4,440	0.0002	0.9998	93.14
57.5	22,939,691	17,937	0.0008	0.9992	93.12
58.5	22,407,605	29,925	0.0013	0.9987	93.05
59.5	18,597,428	3,911	0.0002	0.9998	92.92
60.5	15,530,729	48,714	0.0031	0.9969	92.90
61.5	12,345,720	86,807	0.0070	0.9930	92.61
62.5	12,188,718	491,806	0.0403	0.9597	91.96
63.5	11,237,350	951	0.0001	0.9999	88.25
64.5	9,936,131	30,943	0.0031	0.9969	88.24
65.5	9,464,913	5,650	0.0006	0.9994	87.97
66.5	1,041,775	2,485	0.0024	0.9976	87.92
67.5	550,654	1,461	0.0027	0.9973	87.71
68.5	330,263	11	0.0000	1.0000	87.47
69.5	345,568		0.0000	1.0000	87.47
70.5	273,475	957	0.0035	0.9965	87.47
71.5	207,785	2,933	0.0141	0.9859	87.16
72.5	103,826	559	0.0054	0.9946	85.93
73.5	102,994	3,586	0.0348	0.9652	85.47
74.5	219,836	777	0.0035	0.9965	82.49
75.5	213,792		0.0000	1.0000	82.20
76.5	211,518	22,202	0.1050	0.8950	82.20
77.5	169,252	16,652	0.0984	0.9016	73.57
78.5	107,209		0.0000	1.0000	66.34

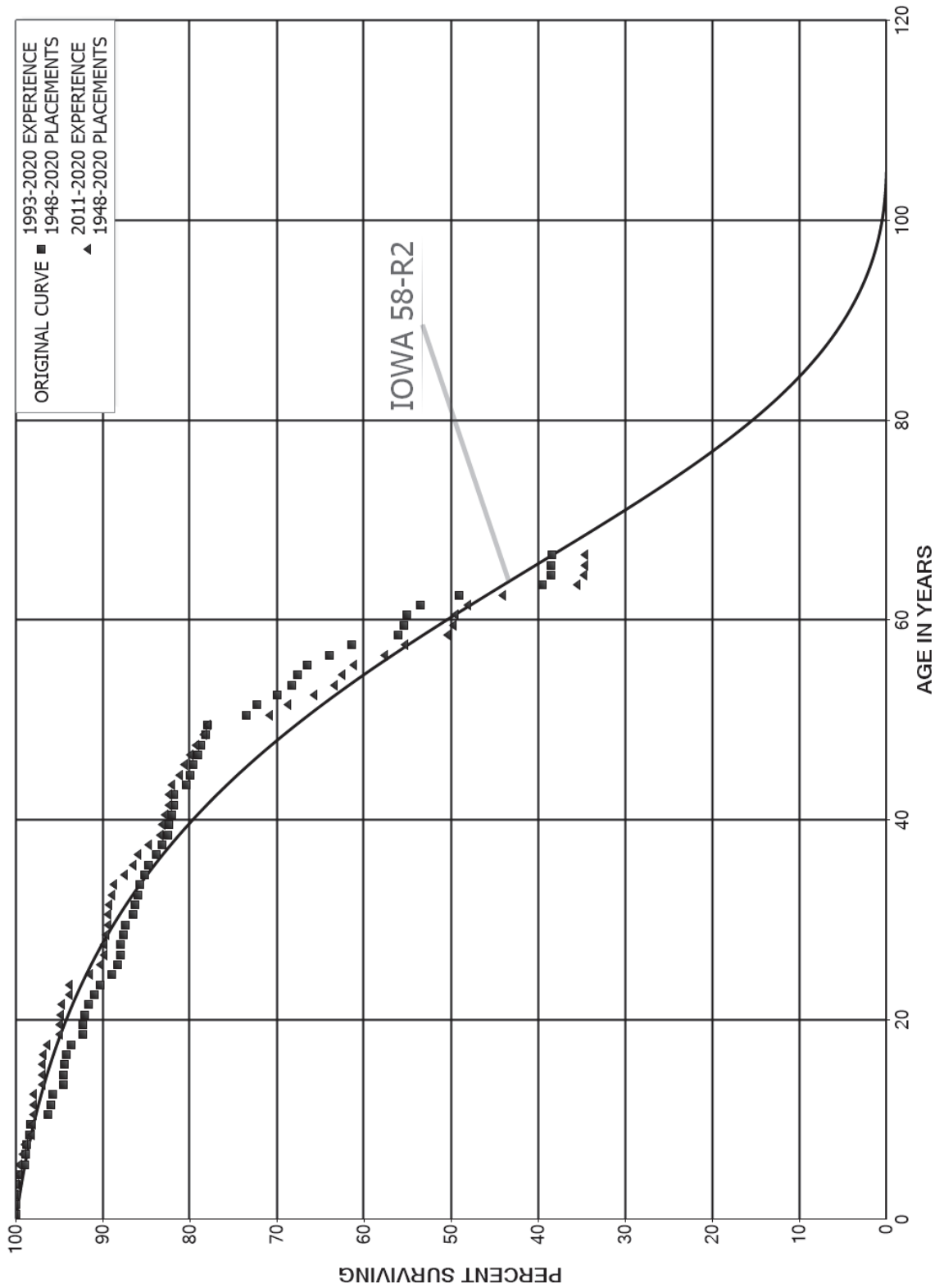
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2020			EXPERIENCE BAND 2011-2020		
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	85,512	9,462	0.1107	0.8893	66.34
80.5	76,050		0.0000	1.0000	59.00
81.5	111,559	109	0.0010	0.9990	59.00
82.5	151,577		0.0000	1.0000	58.94
83.5	151,577	2,000	0.0132	0.9868	58.94
84.5	79,264	605	0.0076	0.9924	58.16
85.5	78,659		0.0000	1.0000	57.72
86.5	77,751		0.0000	1.0000	57.72
87.5	77,257		0.0000	1.0000	57.72
88.5	75,738		0.0000	1.0000	57.72
89.5	75,738		0.0000	1.0000	57.72
90.5	75,738		0.0000	1.0000	57.72
91.5	40,229		0.0000	1.0000	57.72
92.5	103		0.0000	1.0000	57.72
93.5	103		0.0000	1.0000	57.72
94.5	103		0.0000	1.0000	57.72
95.5	103		0.0000	1.0000	57.72
96.5	103		0.0000	1.0000	57.72
97.5	103		0.0000	1.0000	57.72
98.5					57.72

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2020

EXPERIENCE BAND 1993-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	125,218,529		0.0000	1.0000	100.00
0.5	93,689,403	1,791	0.0000	1.0000	100.00
1.5	89,929,281	64,297	0.0007	0.9993	100.00
2.5	55,961,447	11,860	0.0002	0.9998	99.93
3.5	46,555,711	100,460	0.0022	0.9978	99.91
4.5	39,082,964	283,269	0.0072	0.9928	99.69
5.5	33,139,343	62,614	0.0019	0.9981	98.97
6.5	32,763,125	27,204	0.0008	0.9992	98.78
7.5	31,960,155	114,270	0.0036	0.9964	98.70
8.5	32,287,701	5,252	0.0002	0.9998	98.35
9.5	31,579,628	650,270	0.0206	0.9794	98.33
10.5	31,442,946	128,635	0.0041	0.9959	96.30
11.5	30,534,445	75,868	0.0025	0.9975	95.91
12.5	27,598,827	322,053	0.0117	0.9883	95.67
13.5	26,565,004	11,065	0.0004	0.9996	94.56
14.5	24,889,891	26,654	0.0011	0.9989	94.52
15.5	24,556,158	54,145	0.0022	0.9978	94.42
16.5	23,486,607	153,999	0.0066	0.9934	94.21
17.5	21,821,688	293,189	0.0134	0.9866	93.59
18.5	18,127,923	19,150	0.0011	0.9989	92.33
19.5	15,721,816	27,661	0.0018	0.9982	92.23
20.5	14,750,303	72,402	0.0049	0.9951	92.07
21.5	12,478,712	94,426	0.0076	0.9924	91.62
22.5	11,805,359	85,663	0.0073	0.9927	90.93
23.5	11,568,018	175,933	0.0152	0.9848	90.27
24.5	11,127,354	80,850	0.0073	0.9927	88.89
25.5	11,230,337	35,504	0.0032	0.9968	88.25
26.5	10,665,368	4,621	0.0004	0.9996	87.97
27.5	10,536,609	38,313	0.0036	0.9964	87.93
28.5	10,307,212	19,541	0.0019	0.9981	87.61
29.5	10,200,183	112,174	0.0110	0.9890	87.45
30.5	8,639,658	19,058	0.0022	0.9978	86.48
31.5	8,729,484	38,579	0.0044	0.9956	86.29
32.5	8,452,417	15,673	0.0019	0.9981	85.91
33.5	7,783,717	55,045	0.0071	0.9929	85.75
34.5	7,064,238	39,482	0.0056	0.9944	85.15
35.5	6,859,541	68,833	0.0100	0.9900	84.67
36.5	6,363,938	46,691	0.0073	0.9927	83.82
37.5	5,975,604	51,205	0.0086	0.9914	83.21
38.5	5,539,726	4,965	0.0009	0.9991	82.49

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2020			EXPERIENCE BAND 1993-2020		
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	5,428,510	22,295	0.0041	0.9959	82.42
40.5	5,387,741	12,921	0.0024	0.9976	82.08
41.5	5,142,359	1,002	0.0002	0.9998	81.88
42.5	4,869,043	89,551	0.0184	0.9816	81.87
43.5	4,605,167	22,922	0.0050	0.9950	80.36
44.5	4,121,041	15,564	0.0038	0.9962	79.96
45.5	4,042,518	29,946	0.0074	0.9926	79.66
46.5	3,837,955	18,023	0.0047	0.9953	79.07
47.5	3,729,464	23,372	0.0063	0.9937	78.70
48.5	3,530,533	11,555	0.0033	0.9967	78.21
49.5	3,237,042	182,526	0.0564	0.9436	77.95
50.5	3,007,246	53,504	0.0178	0.9822	73.55
51.5	2,673,240	83,182	0.0311	0.9689	72.25
52.5	2,507,404	62,959	0.0251	0.9749	70.00
53.5	2,131,415	20,570	0.0097	0.9903	68.24
54.5	2,020,576	31,478	0.0156	0.9844	67.58
55.5	1,719,915	67,785	0.0394	0.9606	66.53
56.5	1,503,561	59,508	0.0396	0.9604	63.91
57.5	1,406,791	120,643	0.0858	0.9142	61.38
58.5	1,226,569	16,548	0.0135	0.9865	56.11
59.5	1,099,691	6,111	0.0056	0.9944	55.36
60.5	1,015,305	28,170	0.0277	0.9723	55.05
61.5	723,895	60,836	0.0840	0.9160	53.52
62.5	625,846	121,628	0.1943	0.8057	49.02
63.5	485,818	11,615	0.0239	0.9761	39.50
64.5	400,162	550	0.0014	0.9986	38.55
65.5	379,737	651	0.0017	0.9983	38.50
66.5	62,166	4,472	0.0719	0.9281	38.43
67.5	10,102	898	0.0889	0.9111	35.67
68.5	5,421		0.0000	1.0000	32.50
69.5	5,421		0.0000	1.0000	32.50
70.5					32.50

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2020			EXPERIENCE BAND 2011-2020		
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	100,329,225		0.0000	1.0000	100.00
0.5	68,779,023		0.0000	1.0000	100.00
1.5	65,900,147	64,297	0.0010	0.9990	100.00
2.5	33,040,631	5,122	0.0002	0.9998	99.90
3.5	24,467,984	100,460	0.0041	0.9959	99.89
4.5	18,568,084		0.0000	1.0000	99.48
5.5	12,469,147	46,812	0.0038	0.9962	99.48
6.5	12,417,119	27,204	0.0022	0.9978	99.10
7.5	13,013,891	114,270	0.0088	0.9912	98.89
8.5	16,420,551	5,096	0.0003	0.9997	98.02
9.5	17,600,158	26,378	0.0015	0.9985	97.99
10.5	18,322,842	3,770	0.0002	0.9998	97.84
11.5	19,945,735		0.0000	1.0000	97.82
12.5	17,667,314	176,600	0.0100	0.9900	97.82
13.5	16,973,930	2,870	0.0002	0.9998	96.84
14.5	15,441,948	5,489	0.0004	0.9996	96.83
15.5	15,162,453	3,384	0.0002	0.9998	96.79
16.5	14,328,584	65,138	0.0045	0.9955	96.77
17.5	13,165,611	207,341	0.0157	0.9843	96.33
18.5	9,831,441	2,268	0.0002	0.9998	94.81
19.5	7,487,235	9,499	0.0013	0.9987	94.79
20.5	7,866,263	7,155	0.0009	0.9991	94.67
21.5	5,482,661	47,445	0.0087	0.9913	94.59
22.5	5,164,031	4,781	0.0009	0.9991	93.77
23.5	5,728,057	141,140	0.0246	0.9754	93.68
24.5	5,943,456	78,380	0.0132	0.9868	91.37
25.5	5,751,841	25,339	0.0044	0.9956	90.17
26.5	5,686,378	4,335	0.0008	0.9992	89.77
27.5	5,657,772	13,203	0.0023	0.9977	89.70
28.5	6,156,163	10,785	0.0018	0.9982	89.49
29.5	6,176,943	807	0.0001	0.9999	89.33
30.5	4,651,647	10,400	0.0022	0.9978	89.32
31.5	4,737,924	14,952	0.0032	0.9968	89.12
32.5	4,649,998	10,279	0.0022	0.9978	88.84
33.5	3,783,503	54,489	0.0144	0.9856	88.65
34.5	3,517,738	37,099	0.0105	0.9895	87.37
35.5	3,360,948	24,707	0.0074	0.9926	86.45
36.5	2,962,317	39,641	0.0134	0.9866	85.81
37.5	2,626,866	44,020	0.0168	0.9832	84.66
38.5	1,911,238	3,755	0.0020	0.9980	83.25

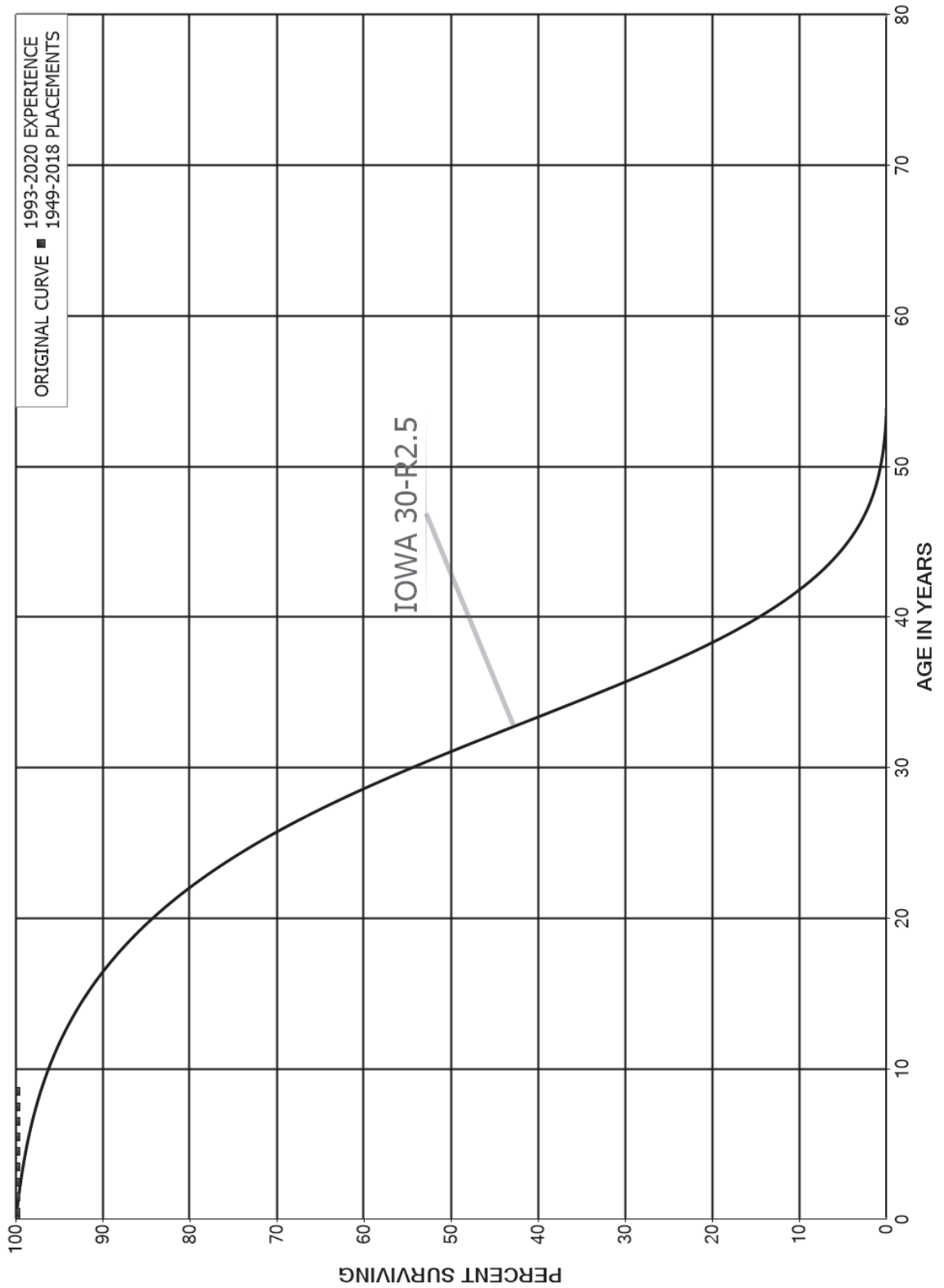
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2020			EXPERIENCE BAND 2011-2020		
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	2,048,647	8,408	0.0041	0.9959	83.08
40.5	2,078,163	11,151	0.0054	0.9946	82.74
41.5	2,171,726	1,002	0.0005	0.9995	82.30
42.5	1,998,682	8,925	0.0045	0.9955	82.26
43.5	2,292,624	22,922	0.0100	0.9900	81.89
44.5	1,911,970	14,604	0.0076	0.9924	81.07
45.5	2,177,181	17,394	0.0080	0.9920	80.45
46.5	2,205,269	17,955	0.0081	0.9919	79.81
47.5	2,147,078	23,372	0.0109	0.9891	79.16
48.5	2,044,392	11,480	0.0056	0.9944	78.30
49.5	1,934,972	177,626	0.0918	0.9082	77.86
50.5	1,842,440	53,504	0.0290	0.9710	70.71
51.5	1,901,702	83,182	0.0437	0.9563	68.66
52.5	1,781,824	62,959	0.0353	0.9647	65.66
53.5	1,427,154	20,570	0.0144	0.9856	63.34
54.5	1,421,113	31,478	0.0222	0.9778	62.42
55.5	1,178,259	67,785	0.0575	0.9425	61.04
56.5	1,423,112	59,508	0.0418	0.9582	57.53
57.5	1,388,570	120,643	0.0869	0.9131	55.12
58.5	1,215,127	16,548	0.0136	0.9864	50.33
59.5	1,088,250	6,111	0.0056	0.9944	49.65
60.5	1,014,240	28,170	0.0278	0.9722	49.37
61.5	722,997	60,836	0.0841	0.9159	48.00
62.5	625,846	121,628	0.1943	0.8057	43.96
63.5	485,818	11,615	0.0239	0.9761	35.42
64.5	400,162	550	0.0014	0.9986	34.57
65.5	379,737	651	0.0017	0.9983	34.52
66.5	62,166	4,472	0.0719	0.9281	34.46
67.5	10,102	898	0.0889	0.9111	31.98
68.5	5,421		0.0000	1.0000	29.14
69.5	5,421		0.0000	1.0000	29.14
70.5					29.14

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 371.00 OTHER EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 371.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1993-2020		
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	692,415		0.0000	1.0000	100.00
0.5	692,415		0.0000	1.0000	100.00
1.5	293,095		0.0000	1.0000	100.00
2.5	18,712		0.0000	1.0000	100.00
3.5	18,712		0.0000	1.0000	100.00
4.5	18,712		0.0000	1.0000	100.00
5.5	18,712		0.0000	1.0000	100.00
6.5	18,712		0.0000	1.0000	100.00
7.5	18,712		0.0000	1.0000	100.00
8.5					100.00
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5	7,954		0.0000		
37.5	7,954		0.0000		
38.5	7,954		0.0000		

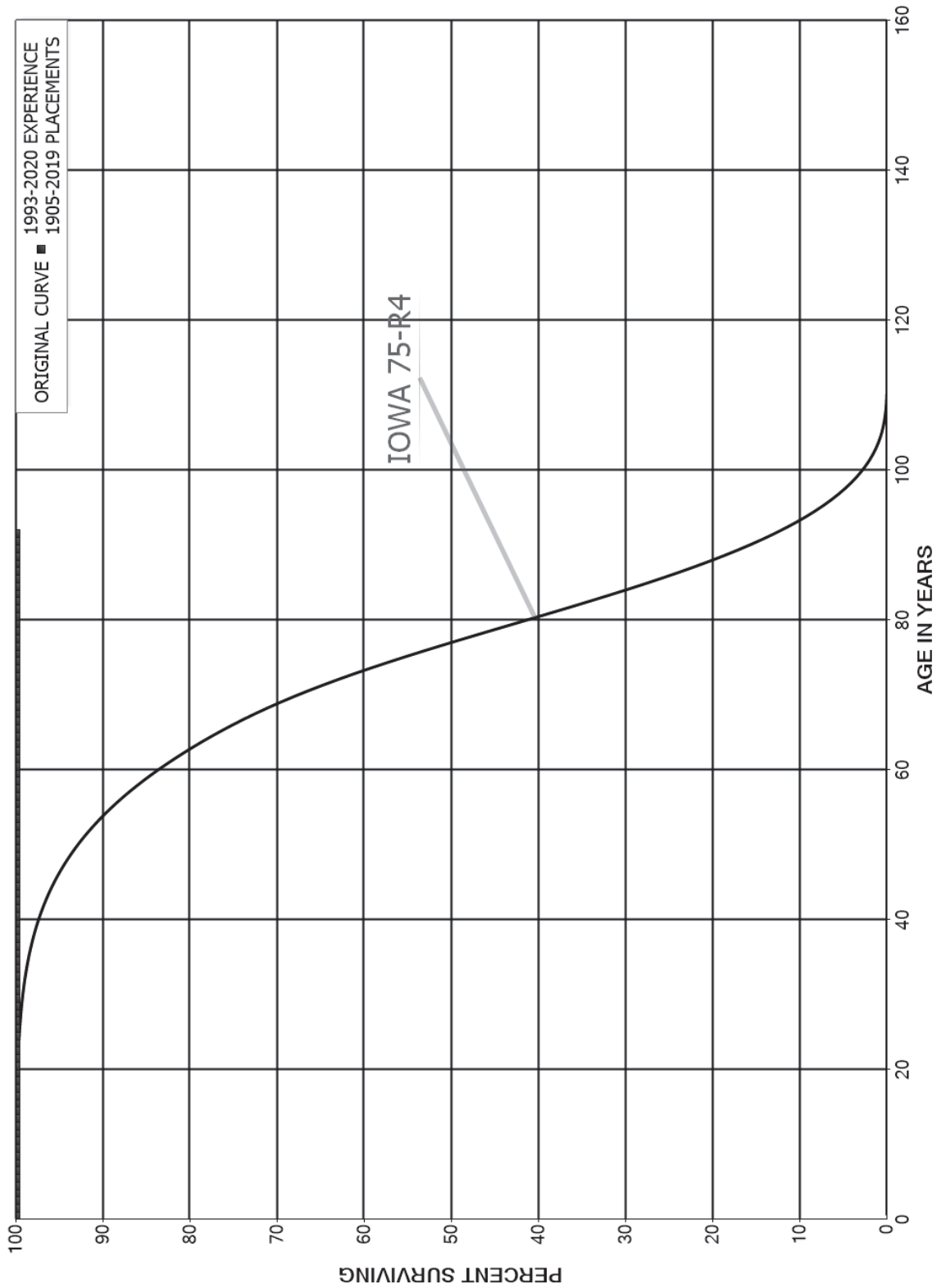
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 371.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2018			EXPERIENCE BAND 1993-2020		
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	7,954		0.0000		
40.5	7,954		0.0000		
41.5	7,954		0.0000		
42.5	7,954		0.0000		
43.5	8,660		0.0000		
44.5	8,660		0.0000		
45.5	8,660		0.0000		
46.5	8,660		0.0000		
47.5	8,660		0.0000		
48.5	8,660		0.0000		
49.5	8,660		0.0000		
50.5	8,660		0.0000		
51.5	8,660		0.0000		
52.5	8,660		0.0000		
53.5	8,660		0.0000		
54.5	8,660		0.0000		
55.5	8,660		0.0000		
56.5	8,660		0.0000		
57.5	8,660		0.0000		
58.5	8,660		0.0000		
59.5	8,660	785	0.0907		
60.5	7,875	898	0.1140		
61.5	6,977		0.0000		
62.5	6,977		0.0000		
63.5	6,977		0.0000		
64.5	707		0.0000		
65.5	707		0.0000		
66.5	707	7	0.0097		
67.5	700		0.0000		
68.5	700		0.0000		
69.5	700		0.0000		
70.5	700		0.0000		
71.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 374.20 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2019

EXPERIENCE BAND 1993-2020

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	1,386,787		0.0000	1.0000	100.00
0.5	1,388,031		0.0000	1.0000	100.00
1.5	1,395,430		0.0000	1.0000	100.00
2.5	1,394,536		0.0000	1.0000	100.00
3.5	1,204,986		0.0000	1.0000	100.00
4.5	1,134,993		0.0000	1.0000	100.00
5.5	962,835		0.0000	1.0000	100.00
6.5	982,294		0.0000	1.0000	100.00
7.5	950,882		0.0000	1.0000	100.00
8.5	806,487		0.0000	1.0000	100.00
9.5	811,151		0.0000	1.0000	100.00
10.5	821,443		0.0000	1.0000	100.00
11.5	821,649	5	0.0000	1.0000	100.00
12.5	821,683		0.0000	1.0000	100.00
13.5	830,487		0.0000	1.0000	100.00
14.5	831,404		0.0000	1.0000	100.00
15.5	821,290		0.0000	1.0000	100.00
16.5	631,389		0.0000	1.0000	100.00
17.5	261,019		0.0000	1.0000	100.00
18.5	208,841	4	0.0000	1.0000	100.00
19.5	210,334		0.0000	1.0000	100.00
20.5	210,641		0.0000	1.0000	100.00
21.5	213,865		0.0000	1.0000	100.00
22.5	199,348	4	0.0000	1.0000	100.00
23.5	174,662		0.0000	1.0000	100.00
24.5	159,739		0.0000	1.0000	100.00
25.5	172,226		0.0000	1.0000	100.00
26.5	170,824		0.0000	1.0000	100.00
27.5	135,060		0.0000	1.0000	100.00
28.5	146,468		0.0000	1.0000	100.00
29.5	143,314		0.0000	1.0000	100.00
30.5	148,713		0.0000	1.0000	100.00
31.5	181,849		0.0000	1.0000	100.00
32.5	168,701		0.0000	1.0000	100.00
33.5	165,423		0.0000	1.0000	100.00
34.5	146,258		0.0000	1.0000	100.00
35.5	145,908		0.0000	1.0000	100.00
36.5	148,231		0.0000	1.0000	100.00
37.5	147,457		0.0000	1.0000	100.00
38.5	137,230		0.0000	1.0000	100.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2019			EXPERIENCE BAND 1993-2020		
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	138,283		0.0000	1.0000	100.00
40.5	142,005		0.0000	1.0000	100.00
41.5	133,223		0.0000	1.0000	100.00
42.5	137,191		0.0000	1.0000	100.00
43.5	136,715		0.0000	1.0000	100.00
44.5	137,535		0.0000	1.0000	100.00
45.5	143,717		0.0000	1.0000	100.00
46.5	143,359		0.0000	1.0000	100.00
47.5	137,002		0.0000	1.0000	100.00
48.5	134,529		0.0000	1.0000	100.00
49.5	131,281		0.0000	1.0000	100.00
50.5	129,975		0.0000	1.0000	100.00
51.5	125,644		0.0000	1.0000	100.00
52.5	119,496		0.0000	1.0000	100.00
53.5	100,792		0.0000	1.0000	100.00
54.5	97,688		0.0000	1.0000	100.00
55.5	95,008		0.0000	1.0000	100.00
56.5	81,165		0.0000	1.0000	100.00
57.5	73,267		0.0000	1.0000	100.00
58.5	67,334		0.0000	1.0000	100.00
59.5	32,177		0.0000	1.0000	100.00
60.5	37,873		0.0000	1.0000	100.00
61.5	33,134		0.0000	1.0000	100.00
62.5	32,072		0.0000	1.0000	100.00
63.5	31,709		0.0000	1.0000	100.00
64.5	28,835		0.0000	1.0000	100.00
65.5	24,973		0.0000	1.0000	100.00
66.5	24,954		0.0000	1.0000	100.00
67.5	22,805		0.0000	1.0000	100.00
68.5	19,066		0.0000	1.0000	100.00
69.5	19,037		0.0000	1.0000	100.00
70.5	19,017		0.0000	1.0000	100.00
71.5	18,928		0.0000	1.0000	100.00
72.5	18,902		0.0000	1.0000	100.00
73.5	11,123		0.0000	1.0000	100.00
74.5	10,914		0.0000	1.0000	100.00
75.5	10,909		0.0000	1.0000	100.00
76.5	10,866		0.0000	1.0000	100.00
77.5	10,741		0.0000	1.0000	100.00
78.5	10,567		0.0000	1.0000	100.00

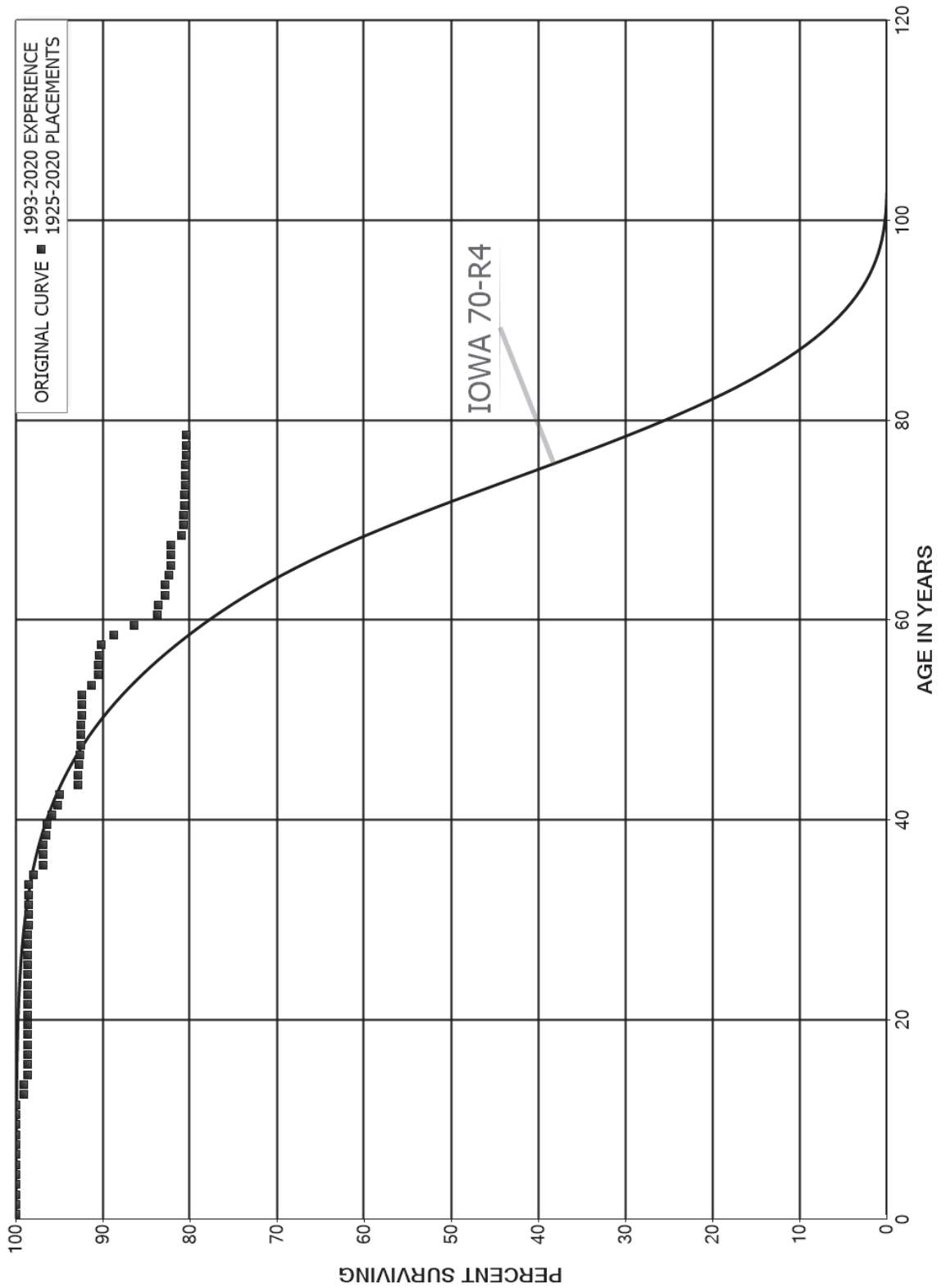
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2019			EXPERIENCE BAND 1993-2020		
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	10,435		0.0000	1.0000	100.00
80.5	10,410		0.0000	1.0000	100.00
81.5	10,334		0.0000	1.0000	100.00
82.5	10,323		0.0000	1.0000	100.00
83.5	10,325		0.0000	1.0000	100.00
84.5	9,767		0.0000	1.0000	100.00
85.5	9,740		0.0000	1.0000	100.00
86.5	9,170		0.0000	1.0000	100.00
87.5	9,170		0.0000	1.0000	100.00
88.5	1,347		0.0000	1.0000	100.00
89.5	1,290		0.0000	1.0000	100.00
90.5	1,239		0.0000	1.0000	100.00
91.5	349		0.0000	1.0000	100.00
92.5	141		0.0000	1.0000	100.00
93.5	112		0.0000	1.0000	100.00
94.5	65		0.0000	1.0000	100.00
95.5	59		0.0000	1.0000	100.00
96.5	38		0.0000	1.0000	100.00
97.5	26		0.0000	1.0000	100.00
98.5	26		0.0000	1.0000	100.00
99.5	22		0.0000	1.0000	100.00
100.5	20		0.0000	1.0000	100.00
101.5	19		0.0000	1.0000	100.00
102.5	17		0.0000	1.0000	100.00
103.5	16		0.0000	1.0000	100.00
104.5	6		0.0000	1.0000	100.00
105.5	6		0.0000	1.0000	100.00
106.5	6		0.0000	1.0000	100.00
107.5	5		0.0000	1.0000	100.00
108.5	4		0.0000	1.0000	100.00
109.5	3		0.0000	1.0000	100.00
110.5	3		0.0000	1.0000	100.00
111.5	1		0.0000	1.0000	100.00
112.5	1		0.0000	1.0000	100.00
113.5	1		0.0000	1.0000	100.00
114.5	1		0.0000	1.0000	100.00
115.5					100.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2020

EXPERIENCE BAND 1993-2020

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	1,720,021		0.0000	1.0000	100.00
0.5	1,529,746		0.0000	1.0000	100.00
1.5	1,529,746		0.0000	1.0000	100.00
2.5	1,462,824		0.0000	1.0000	100.00
3.5	1,485,294		0.0000	1.0000	100.00
4.5	1,450,336		0.0000	1.0000	100.00
5.5	635,094		0.0000	1.0000	100.00
6.5	1,210,742		0.0000	1.0000	100.00
7.5	1,263,220		0.0000	1.0000	100.00
8.5	1,278,359		0.0000	1.0000	100.00
9.5	1,389,639		0.0000	1.0000	100.00
10.5	1,476,418		0.0000	1.0000	100.00
11.5	1,407,389	12,907	0.0092	0.9908	100.00
12.5	1,462,842		0.0000	1.0000	99.08
13.5	1,532,826	7,035	0.0046	0.9954	99.08
14.5	1,530,382		0.0000	1.0000	98.63
15.5	1,531,892		0.0000	1.0000	98.63
16.5	1,355,571		0.0000	1.0000	98.63
17.5	1,367,134		0.0000	1.0000	98.63
18.5	1,372,666		0.0000	1.0000	98.63
19.5	1,376,597		0.0000	1.0000	98.63
20.5	1,369,339		0.0000	1.0000	98.63
21.5	1,360,435		0.0000	1.0000	98.63
22.5	1,377,114		0.0000	1.0000	98.63
23.5	1,386,386		0.0000	1.0000	98.63
24.5	1,443,336		0.0000	1.0000	98.63
25.5	1,467,451		0.0000	1.0000	98.63
26.5	1,463,627		0.0000	1.0000	98.63
27.5	1,590,459		0.0000	1.0000	98.63
28.5	1,628,635	1,904	0.0012	0.9988	98.63
29.5	1,644,100		0.0000	1.0000	98.51
30.5	1,658,840		0.0000	1.0000	98.51
31.5	1,670,950	112	0.0001	0.9999	98.51
32.5	1,700,890	99	0.0001	0.9999	98.51
33.5	1,650,324	9,782	0.0059	0.9941	98.50
34.5	1,143,078	12,917	0.0113	0.9887	97.92
35.5	1,109,444		0.0000	1.0000	96.81
36.5	1,101,998		0.0000	1.0000	96.81
37.5	1,037,404	2,967	0.0029	0.9971	96.81
38.5	1,045,449	1,366	0.0013	0.9987	96.53

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 1993-2020			
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	1,070,790	5,973	0.0056	0.9944	96.41	
40.5	1,028,324	7,129	0.0069	0.9931	95.87	
41.5	951,360	3,103	0.0033	0.9967	95.20	
42.5	945,767	20,881	0.0221	0.9779	94.89	
43.5	931,360		0.0000	1.0000	92.80	
44.5	922,232	436	0.0005	0.9995	92.80	
45.5	892,013	1,314	0.0015	0.9985	92.76	
46.5	875,033	661	0.0008	0.9992	92.62	
47.5	858,239	177	0.0002	0.9998	92.55	
48.5	856,166	230	0.0003	0.9997	92.53	
49.5	847,953	1,024	0.0012	0.9988	92.50	
50.5	957,971	5	0.0000	1.0000	92.39	
51.5	949,107	151	0.0002	0.9998	92.39	
52.5	892,717	10,046	0.0113	0.9887	92.38	
53.5	859,842	8,051	0.0094	0.9906	91.34	
54.5	827,135	80	0.0001	0.9999	90.48	
55.5	717,057	684	0.0010	0.9990	90.47	
56.5	706,896	1,837	0.0026	0.9974	90.39	
57.5	689,535	11,096	0.0161	0.9839	90.15	
58.5	666,731	17,546	0.0263	0.9737	88.70	
59.5	634,755	19,220	0.0303	0.9697	86.37	
60.5	548,096	1,098	0.0020	0.9980	83.75	
61.5	537,434	4,661	0.0087	0.9913	83.58	
62.5	474,965		0.0000	1.0000	82.86	
63.5	487,684	3,032	0.0062	0.9938	82.86	
64.5	454,789	1,240	0.0027	0.9973	82.34	
65.5	398,811		0.0000	1.0000	82.12	
66.5	322,778		0.0000	1.0000	82.12	
67.5	391,728	5,699	0.0145	0.9855	82.12	
68.5	342,678	909	0.0027	0.9973	80.93	
69.5	341,769		0.0000	1.0000	80.71	
70.5	339,667	455	0.0013	0.9987	80.71	
71.5	325,823		0.0000	1.0000	80.60	
72.5	322,177	490	0.0015	0.9985	80.60	
73.5	321,593	49	0.0002	0.9998	80.48	
74.5	321,543		0.0000	1.0000	80.47	
75.5	321,543	79	0.0002	0.9998	80.47	
76.5	314,331	221	0.0007	0.9993	80.45	
77.5	313,436		0.0000	1.0000	80.39	
78.5	194,431	1,341	0.0069	0.9931	80.39	

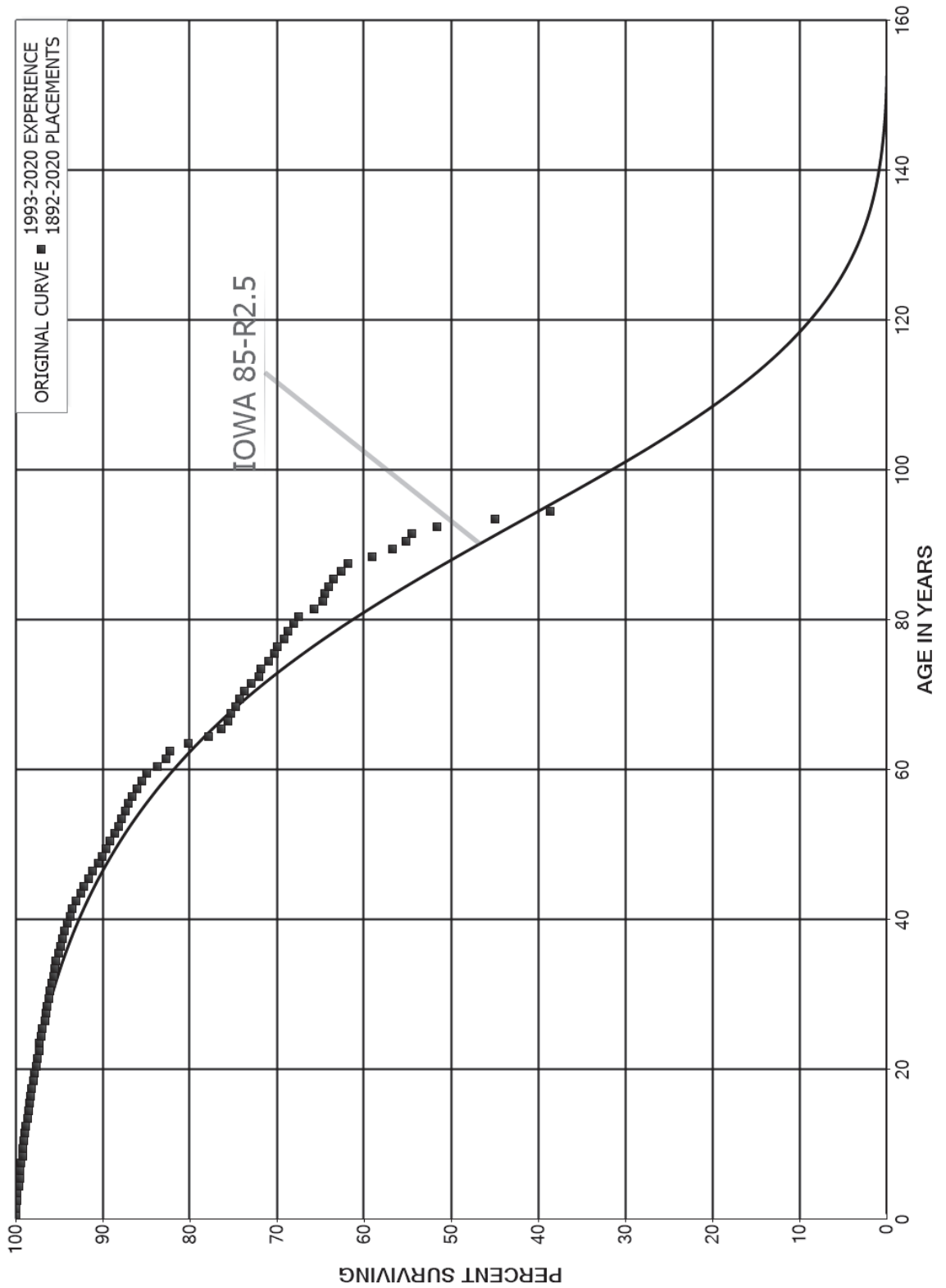
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 1993-2020		
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	192,909	149	0.0008	0.9992	79.84
80.5	192,658		0.0000	1.0000	79.77
81.5	192,259		0.0000	1.0000	79.77
82.5	188,829		0.0000	1.0000	79.77
83.5	186,378		0.0000	1.0000	79.77
84.5	166,236		0.0000	1.0000	79.77
85.5	165,847		0.0000	1.0000	79.77
86.5	163,551	2,552	0.0156	0.9844	79.77
87.5	160,998	427	0.0027	0.9973	78.53
88.5	156,181		0.0000	1.0000	78.32
89.5	152,097		0.0000	1.0000	78.32
90.5	152,097		0.0000	1.0000	78.32
91.5	120,434		0.0000	1.0000	78.32
92.5	120,092		0.0000	1.0000	78.32
93.5	120,092		0.0000	1.0000	78.32
94.5	120,092		0.0000	1.0000	78.32
95.5					78.32

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNTS 376.10 AND 376.20 MAINS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 376.10 AND 376.20 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2020

EXPERIENCE BAND 1993-2020

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	725,224,456	21,209	0.0000	1.0000	100.00
0.5	672,305,214	279,388	0.0004	0.9996	100.00
1.5	619,728,782	414,688	0.0007	0.9993	99.96
2.5	563,089,659	529,844	0.0009	0.9991	99.89
3.5	517,016,674	868,291	0.0017	0.9983	99.79
4.5	460,638,050	337,789	0.0007	0.9993	99.63
5.5	445,145,882	411,470	0.0009	0.9991	99.55
6.5	421,572,821	372,962	0.0009	0.9991	99.46
7.5	405,437,135	640,564	0.0016	0.9984	99.37
8.5	389,808,813	364,735	0.0009	0.9991	99.22
9.5	386,556,587	288,539	0.0007	0.9993	99.12
10.5	379,584,094	559,896	0.0015	0.9985	99.05
11.5	373,983,071	381,035	0.0010	0.9990	98.90
12.5	368,285,392	540,116	0.0015	0.9985	98.80
13.5	361,159,205	386,304	0.0011	0.9989	98.66
14.5	352,383,234	394,515	0.0011	0.9989	98.55
15.5	343,218,400	526,518	0.0015	0.9985	98.44
16.5	337,198,936	540,997	0.0016	0.9984	98.29
17.5	329,268,819	442,776	0.0013	0.9987	98.13
18.5	320,899,531	417,565	0.0013	0.9987	98.00
19.5	312,715,336	926,326	0.0030	0.9970	97.87
20.5	298,484,150	321,472	0.0011	0.9989	97.58
21.5	291,743,550	450,567	0.0015	0.9985	97.48
22.5	279,946,313	259,381	0.0009	0.9991	97.33
23.5	272,964,957	377,776	0.0014	0.9986	97.24
24.5	266,517,576	528,390	0.0020	0.9980	97.10
25.5	261,762,240	658,527	0.0025	0.9975	96.91
26.5	258,146,252	513,634	0.0020	0.9980	96.67
27.5	255,404,038	342,815	0.0013	0.9987	96.48
28.5	252,223,623	536,337	0.0021	0.9979	96.35
29.5	246,420,079	299,461	0.0012	0.9988	96.14
30.5	241,173,316	433,231	0.0018	0.9982	96.02
31.5	239,448,274	464,065	0.0019	0.9981	95.85
32.5	234,215,249	329,177	0.0014	0.9986	95.67
33.5	220,122,820	396,754	0.0018	0.9982	95.53
34.5	205,640,555	529,722	0.0026	0.9974	95.36
35.5	195,288,236	531,742	0.0027	0.9973	95.11
36.5	186,403,238	546,818	0.0029	0.9971	94.85
37.5	174,545,031	361,599	0.0021	0.9979	94.58
38.5	163,387,999	498,232	0.0030	0.9970	94.38

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 376.10 AND 376.20 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2020			EXPERIENCE BAND 1993-2020		
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	151,546,739	567,149	0.0037	0.9963	94.09
40.5	143,070,797	411,949	0.0029	0.9971	93.74
41.5	134,759,445	614,478	0.0046	0.9954	93.47
42.5	126,916,822	675,200	0.0053	0.9947	93.04
43.5	120,926,592	549,104	0.0045	0.9955	92.55
44.5	114,346,311	596,950	0.0052	0.9948	92.13
45.5	106,902,795	588,223	0.0055	0.9945	91.65
46.5	99,389,447	650,917	0.0065	0.9935	91.14
47.5	93,777,968	488,245	0.0052	0.9948	90.55
48.5	88,242,186	441,733	0.0050	0.9950	90.08
49.5	82,145,865	441,537	0.0054	0.9946	89.62
50.5	76,687,427	435,559	0.0057	0.9943	89.14
51.5	70,141,749	347,389	0.0050	0.9950	88.64
52.5	63,145,280	272,743	0.0043	0.9957	88.20
53.5	55,100,248	267,236	0.0048	0.9952	87.82
54.5	48,826,196	197,059	0.0040	0.9960	87.39
55.5	42,519,537	221,602	0.0052	0.9948	87.04
56.5	37,407,992	232,233	0.0062	0.9938	86.58
57.5	32,254,603	194,576	0.0060	0.9940	86.05
58.5	28,281,232	175,177	0.0062	0.9938	85.53
59.5	20,746,933	307,940	0.0148	0.9852	85.00
60.5	15,448,276	194,921	0.0126	0.9874	83.74
61.5	14,092,292	75,240	0.0053	0.9947	82.68
62.5	12,119,817	301,430	0.0249	0.9751	82.24
63.5	10,274,238	304,126	0.0296	0.9704	80.19
64.5	8,686,608	161,458	0.0186	0.9814	77.82
65.5	6,979,074	74,234	0.0106	0.9894	76.37
66.5	5,359,578	15,750	0.0029	0.9971	75.56
67.5	4,837,273	36,129	0.0075	0.9925	75.34
68.5	4,320,627	27,940	0.0065	0.9935	74.78
69.5	3,882,052	28,962	0.0075	0.9925	74.29
70.5	3,460,183	39,329	0.0114	0.9886	73.74
71.5	3,060,181	34,601	0.0113	0.9887	72.90
72.5	2,711,009	9,519	0.0035	0.9965	72.08
73.5	2,385,980	29,501	0.0124	0.9876	71.82
74.5	2,323,083	21,950	0.0094	0.9906	70.93
75.5	2,263,558	11,762	0.0052	0.9948	70.26
76.5	2,224,481	23,334	0.0105	0.9895	69.90
77.5	2,168,403	15,233	0.0070	0.9930	69.17
78.5	2,047,789	19,139	0.0093	0.9907	68.68

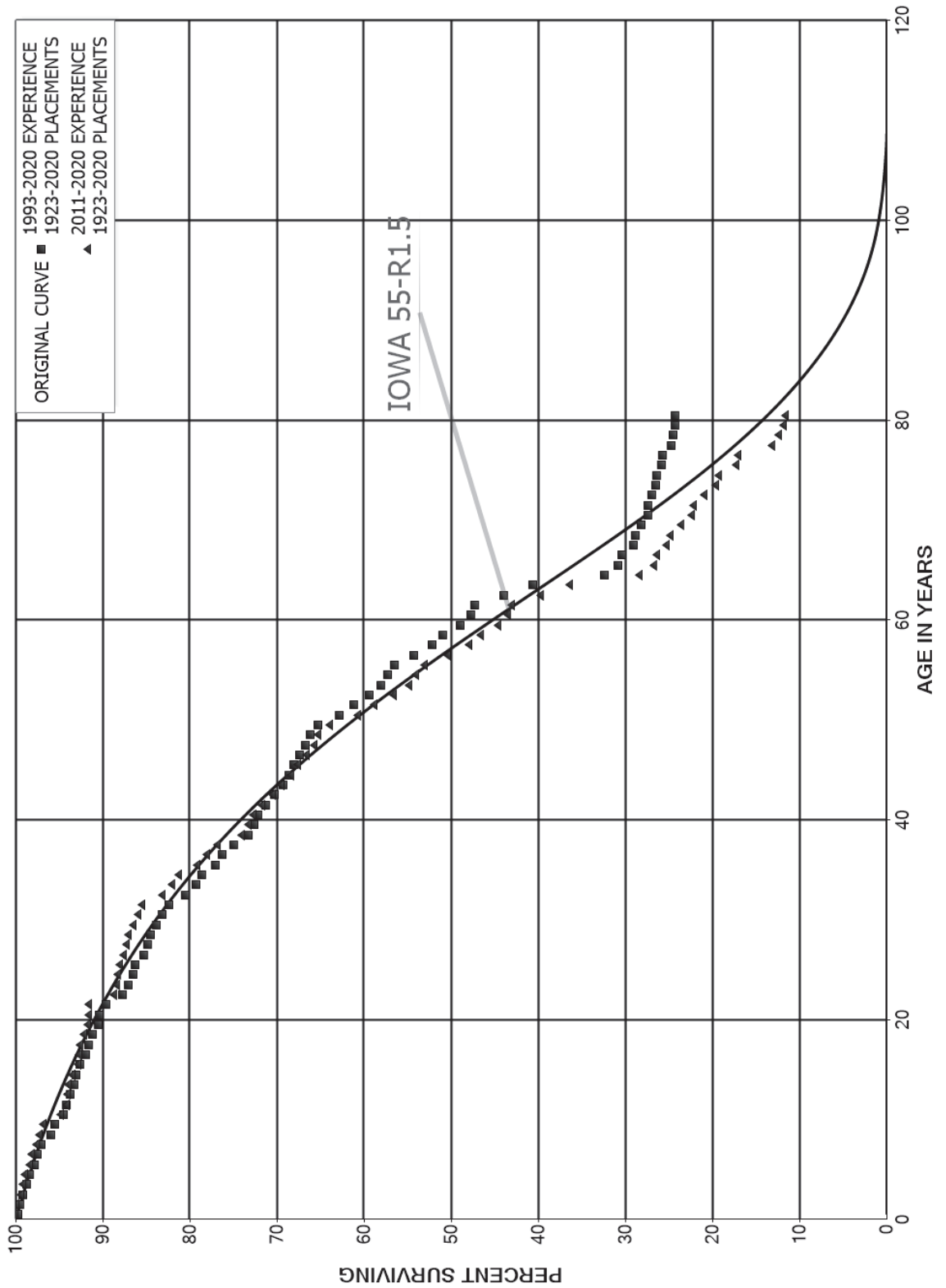
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 376.10 AND 376.20 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2020			EXPERIENCE BAND 1993-2020		
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	1,829,595	15,251	0.0083	0.9917	68.04
80.5	1,748,136	44,988	0.0257	0.9743	67.47
81.5	1,666,166	26,686	0.0160	0.9840	65.73
82.5	1,592,147	3,980	0.0025	0.9975	64.68
83.5	1,538,183	10,941	0.0071	0.9929	64.52
84.5	857,776	7,893	0.0092	0.9908	64.06
85.5	847,318	11,944	0.0141	0.9859	63.47
86.5	825,008	9,955	0.0121	0.9879	62.58
87.5	813,739	36,595	0.0450	0.9550	61.82
88.5	775,447	29,769	0.0384	0.9616	59.04
89.5	712,299	20,477	0.0287	0.9713	56.78
90.5	638,410	7,861	0.0123	0.9877	55.14
91.5	476,551	24,633	0.0517	0.9483	54.46
92.5	103,751	13,530	0.1304	0.8696	51.65
93.5	72,233	10,203	0.1413	0.8587	44.91
94.5	59,851	41	0.0007	0.9993	38.57
95.5	37,918		0.0000	1.0000	38.54
96.5	26,372		0.0000	1.0000	38.54
97.5	3,071		0.0000	1.0000	38.54
98.5	1,891		0.0000	1.0000	38.54
99.5	1,891	26	0.0138	0.9862	38.54
100.5	925		0.0000	1.0000	38.01
101.5	925	20	0.0217	0.9783	38.01
102.5	534		0.0000	1.0000	37.19
103.5	534		0.0000	1.0000	37.19
104.5	534		0.0000	1.0000	37.19
105.5	376		0.0000	1.0000	37.19
106.5	362		0.0000	1.0000	37.19
107.5	362		0.0000	1.0000	37.19
108.5	362		0.0000	1.0000	37.19
109.5	362		0.0000	1.0000	37.19
110.5	362		0.0000	1.0000	37.19
111.5	319		0.0000	1.0000	37.19
112.5	300		0.0000	1.0000	37.19
113.5	63	22	0.3519	0.6481	37.19
114.5	41		0.0000	1.0000	24.10
115.5					24.10

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2020

EXPERIENCE BAND 1993-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,681,530	108,916	0.0029	0.9971	100.00
0.5	37,699,045	65,526	0.0017	0.9983	99.71
1.5	34,868,620	136,672	0.0039	0.9961	99.54
2.5	29,581,878	122,028	0.0041	0.9959	99.15
3.5	29,154,058	86,694	0.0030	0.9970	98.74
4.5	24,284,169	137,325	0.0057	0.9943	98.44
5.5	21,787,695	84,756	0.0039	0.9961	97.89
6.5	20,697,313	83,530	0.0040	0.9960	97.51
7.5	20,561,412	252,755	0.0123	0.9877	97.11
8.5	20,783,791	99,416	0.0048	0.9952	95.92
9.5	21,446,579	210,851	0.0098	0.9902	95.46
10.5	21,605,378	75,352	0.0035	0.9965	94.52
11.5	21,600,628	118,187	0.0055	0.9945	94.19
12.5	21,622,494	89,669	0.0041	0.9959	93.68
13.5	21,856,827	47,437	0.0022	0.9978	93.29
14.5	21,189,660	112,720	0.0053	0.9947	93.09
15.5	20,793,937	146,854	0.0071	0.9929	92.59
16.5	20,011,722	77,244	0.0039	0.9961	91.94
17.5	19,127,920	92,848	0.0049	0.9951	91.58
18.5	18,649,376	118,415	0.0063	0.9937	91.14
19.5	18,038,195	42,982	0.0024	0.9976	90.56
20.5	18,003,642	153,210	0.0085	0.9915	90.34
21.5	17,302,772	351,551	0.0203	0.9797	89.57
22.5	16,734,139	127,248	0.0076	0.9924	87.75
23.5	16,453,609	101,263	0.0062	0.9938	87.09
24.5	16,564,790	53,607	0.0032	0.9968	86.55
25.5	16,096,914	174,896	0.0109	0.9891	86.27
26.5	15,442,385	96,142	0.0062	0.9938	85.33
27.5	14,827,622	54,913	0.0037	0.9963	84.80
28.5	14,442,748	105,996	0.0073	0.9927	84.49
29.5	13,973,775	117,955	0.0084	0.9916	83.87
30.5	13,614,062	118,329	0.0087	0.9913	83.16
31.5	13,235,929	306,461	0.0232	0.9768	82.44
32.5	12,403,056	187,552	0.0151	0.9849	80.53
33.5	11,460,496	93,265	0.0081	0.9919	79.31
34.5	10,349,846	206,510	0.0200	0.9800	78.67
35.5	9,073,989	93,050	0.0103	0.9897	77.10
36.5	8,407,673	146,269	0.0174	0.9826	76.31
37.5	7,264,862	163,521	0.0225	0.9775	74.98
38.5	6,503,204	57,963	0.0089	0.9911	73.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020			EXPERIENCE BAND 1993-2020		
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	6,114,137	41,868	0.0068	0.9932	72.64
40.5	5,729,336	72,170	0.0126	0.9874	72.14
41.5	5,202,907	70,901	0.0136	0.9864	71.23
42.5	4,984,161	70,513	0.0141	0.9859	70.26
43.5	4,834,087	43,573	0.0090	0.9910	69.27
44.5	4,696,601	35,758	0.0076	0.9924	68.64
45.5	4,516,017	48,128	0.0107	0.9893	68.12
46.5	4,286,930	44,758	0.0104	0.9896	67.39
47.5	4,079,708	33,233	0.0081	0.9919	66.69
48.5	3,808,704	51,922	0.0136	0.9864	66.15
49.5	3,607,435	133,131	0.0369	0.9631	65.25
50.5	3,311,503	87,041	0.0263	0.9737	62.84
51.5	3,156,253	90,300	0.0286	0.9714	61.19
52.5	2,795,740	63,766	0.0228	0.9772	59.44
53.5	2,577,453	34,005	0.0132	0.9868	58.08
54.5	2,353,413	32,834	0.0140	0.9860	57.31
55.5	2,111,379	82,007	0.0388	0.9612	56.51
56.5	1,839,905	71,972	0.0391	0.9609	54.32
57.5	1,606,395	39,297	0.0245	0.9755	52.19
58.5	1,454,087	56,858	0.0391	0.9609	50.92
59.5	1,135,568	26,933	0.0237	0.9763	48.93
60.5	909,940	10,151	0.0112	0.9888	47.77
61.5	896,219	62,257	0.0695	0.9305	47.23
62.5	739,703	56,035	0.0758	0.9242	43.95
63.5	668,290	135,990	0.2035	0.7965	40.62
64.5	492,977	23,822	0.0483	0.9517	32.36
65.5	374,408	4,855	0.0130	0.9870	30.79
66.5	261,222	11,371	0.0435	0.9565	30.39
67.5	323,811	3,109	0.0096	0.9904	29.07
68.5	299,594	6,853	0.0229	0.9771	28.79
69.5	288,124	7,100	0.0246	0.9754	28.13
70.5	223,380	395	0.0018	0.9982	27.44
71.5	194,240	3,508	0.0181	0.9819	27.39
72.5	183,199	2,447	0.0134	0.9866	26.90
73.5	176,203	636	0.0036	0.9964	26.54
74.5	174,075	3,901	0.0224	0.9776	26.44
75.5	168,090	753	0.0045	0.9955	25.85
76.5	165,167	6,710	0.0406	0.9594	25.73
77.5	155,690	1,201	0.0077	0.9923	24.69
78.5	150,075	1,065	0.0071	0.9929	24.50

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020			EXPERIENCE BAND 1993-2020			
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	149,010	310	0.0021	0.9979	24.32	
80.5	145,699	2,090	0.0143	0.9857	24.27	
81.5	142,530	488	0.0034	0.9966	23.92	
82.5	139,583	578	0.0041	0.9959	23.84	
83.5	138,211	248	0.0018	0.9982	23.74	
84.5	137,384	1,328	0.0097	0.9903	23.70	
85.5	135,984	348	0.0026	0.9974	23.47	
86.5	133,847	1,279	0.0096	0.9904	23.41	
87.5	150,152	4,673	0.0311	0.9689	23.19	
88.5	139,781	4,541	0.0325	0.9675	22.47	
89.5	134,229		0.0000	1.0000	21.74	
90.5	133,856		0.0000	1.0000	21.74	
91.5	125,217	105,900	0.8457	0.1543	21.74	
92.5	18,493		0.0000	1.0000	3.35	
93.5	18,493		0.0000	1.0000	3.35	
94.5	18,493	4,499	0.2433	0.7567	3.35	
95.5	13,085		0.0000	1.0000	2.54	
96.5	13,085		0.0000	1.0000	2.54	
97.5					2.54	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2020

EXPERIENCE BAND 2011-2020

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	24,324,288		0.0000	1.0000	100.00
0.5	24,303,686	49,024	0.0020	0.9980	100.00
1.5	21,675,613	110,210	0.0051	0.9949	99.80
2.5	16,991,034	33,146	0.0020	0.9980	99.29
3.5	16,308,646	34,329	0.0021	0.9979	99.10
4.5	11,467,207	68,558	0.0060	0.9940	98.89
5.5	8,409,832	16,285	0.0019	0.9981	98.30
6.5	6,784,964	43,011	0.0063	0.9937	98.11
7.5	6,538,908	22,241	0.0034	0.9966	97.49
8.5	6,997,440	31,006	0.0044	0.9956	97.15
9.5	7,188,774	145,274	0.0202	0.9798	96.72
10.5	6,895,619	53,486	0.0078	0.9922	94.77
11.5	7,105,837	6,726	0.0009	0.9991	94.03
12.5	7,138,724	11,823	0.0017	0.9983	93.94
13.5	7,056,788	28,840	0.0041	0.9959	93.79
14.5	6,348,134	45,248	0.0071	0.9929	93.41
15.5	6,587,414	10,530	0.0016	0.9984	92.74
16.5	6,467,942	8,362	0.0013	0.9987	92.59
17.5	6,266,031	26,206	0.0042	0.9958	92.47
18.5	6,149,944	32,953	0.0054	0.9946	92.08
19.5	5,975,949	4,287	0.0007	0.9993	91.59
20.5	6,092,931	4,153	0.0007	0.9993	91.53
21.5	5,936,640	183,013	0.0308	0.9692	91.46
22.5	6,166,068	23,899	0.0039	0.9961	88.64
23.5	6,797,470	12,229	0.0018	0.9982	88.30
24.5	7,917,001	18,764	0.0024	0.9976	88.14
25.5	8,448,113	40,666	0.0048	0.9952	87.93
26.5	8,346,018	29,055	0.0035	0.9965	87.51
27.5	8,807,214	30,330	0.0034	0.9966	87.20
28.5	8,964,546	52,242	0.0058	0.9942	86.90
29.5	8,889,388	59,699	0.0067	0.9933	86.40
30.5	8,906,108	45,742	0.0051	0.9949	85.82
31.5	8,860,906	235,542	0.0266	0.9734	85.38
32.5	8,032,309	113,454	0.0141	0.9859	83.11
33.5	7,210,920	69,288	0.0096	0.9904	81.93
34.5	6,129,829	158,859	0.0259	0.9741	81.15
35.5	5,011,592	66,725	0.0133	0.9867	79.04
36.5	4,519,155	76,263	0.0169	0.9831	77.99
37.5	3,465,692	122,546	0.0354	0.9646	76.67
38.5	2,802,187	31,727	0.0113	0.9887	73.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020			EXPERIENCE BAND 2011-2020		
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	2,480,095	15,744	0.0063	0.9937	73.13
40.5	2,298,374	34,240	0.0149	0.9851	72.66
41.5	1,887,717	30,027	0.0159	0.9841	71.58
42.5	2,011,754	29,296	0.0146	0.9854	70.44
43.5	2,098,352	34,331	0.0164	0.9836	69.41
44.5	2,170,306	25,273	0.0116	0.9884	68.28
45.5	2,264,878	33,735	0.0149	0.9851	67.48
46.5	2,332,514	32,148	0.0138	0.9862	66.48
47.5	2,326,392	12,977	0.0056	0.9944	65.56
48.5	2,210,178	44,991	0.0204	0.9796	65.20
49.5	2,318,083	119,947	0.0517	0.9483	63.87
50.5	2,302,046	68,559	0.0298	0.9702	60.57
51.5	2,201,623	84,266	0.0383	0.9617	58.76
52.5	1,988,871	62,885	0.0316	0.9684	56.51
53.5	1,827,042	26,888	0.0147	0.9853	54.73
54.5	1,646,144	29,287	0.0178	0.9822	53.92
55.5	1,569,790	79,559	0.0507	0.9493	52.96
56.5	1,465,159	71,486	0.0488	0.9512	50.28
57.5	1,394,179	38,228	0.0274	0.9726	47.82
58.5	1,285,318	55,877	0.0435	0.9565	46.51
59.5	974,118	23,930	0.0246	0.9754	44.49
60.5	810,681	8,848	0.0109	0.9891	43.40
61.5	805,404	62,199	0.0772	0.9228	42.92
62.5	661,723	55,938	0.0845	0.9155	39.61
63.5	586,369	129,460	0.2208	0.7792	36.26
64.5	413,832	23,596	0.0570	0.9430	28.25
65.5	299,223	4,168	0.0139	0.9861	26.64
66.5	191,410	7,600	0.0397	0.9603	26.27
67.5	154,252	3,109	0.0202	0.9798	25.23
68.5	139,305	6,815	0.0489	0.9511	24.72
69.5	128,234	6,984	0.0545	0.9455	23.51
70.5	73,667	395	0.0054	0.9946	22.23
71.5	46,757	2,783	0.0595	0.9405	22.11
72.5	39,964	2,428	0.0608	0.9392	20.80
73.5	34,028	636	0.0187	0.9813	19.53
74.5	34,570	3,634	0.1051	0.8949	19.17
75.5	29,412	362	0.0123	0.9877	17.15
76.5	29,284	6,710	0.2291	0.7709	16.94
77.5	20,018	1,150	0.0575	0.9425	13.06
78.5	21,030	1,065	0.0506	0.9494	12.31

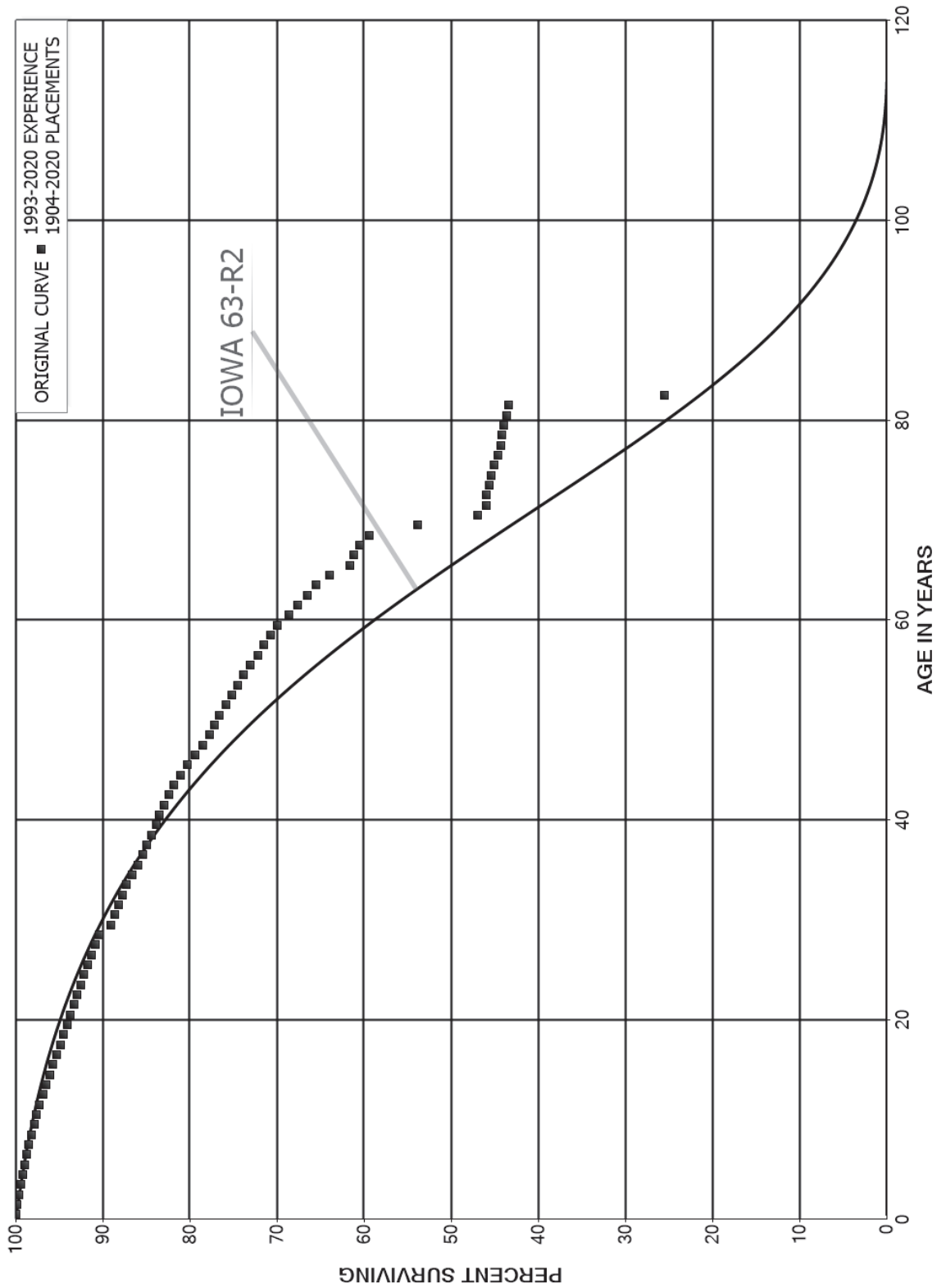
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020			EXPERIENCE BAND 2011-2020			
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	21,872	310	0.0142	0.9858	11.69	
80.5	20,108	2,090	0.1039	0.8961	11.52	
81.5	30,355	488	0.0161	0.9839	10.32	
82.5	32,773	578	0.0176	0.9824	10.16	
83.5	31,402	248	0.0079	0.9921	9.98	
84.5	30,575	1,328	0.0434	0.9566	9.90	
85.5	135,984	348	0.0026	0.9974	9.47	
86.5	133,847	1,279	0.0096	0.9904	9.44	
87.5	150,152	4,673	0.0311	0.9689	9.35	
88.5	139,781	4,541	0.0325	0.9675	9.06	
89.5	134,229		0.0000	1.0000	8.77	
90.5	133,856		0.0000	1.0000	8.77	
91.5	125,217	105,900	0.8457	0.1543	8.77	
92.5	18,493		0.0000	1.0000	1.35	
93.5	18,493		0.0000	1.0000	1.35	
94.5	18,493	4,499	0.2433	0.7567	1.35	
95.5	13,085		0.0000	1.0000	1.02	
96.5	13,085		0.0000	1.0000	1.02	
97.5					1.02	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNTS 380.10 AND 380.20 SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 380.10 AND 380.20 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2020

EXPERIENCE BAND 1993-2020

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	491,101,104	334,245	0.0007	0.9993	100.00
0.5	468,280,249	679,927	0.0015	0.9985	99.93
1.5	436,423,251	859,818	0.0020	0.9980	99.79
2.5	405,604,263	698,629	0.0017	0.9983	99.59
3.5	385,175,815	750,116	0.0019	0.9981	99.42
4.5	363,213,179	941,716	0.0026	0.9974	99.23
5.5	355,487,188	847,110	0.0024	0.9976	98.97
6.5	354,879,499	953,059	0.0027	0.9973	98.73
7.5	347,794,576	975,647	0.0028	0.9972	98.47
8.5	341,301,723	1,052,354	0.0031	0.9969	98.19
9.5	340,166,998	966,450	0.0028	0.9972	97.89
10.5	342,550,181	1,176,913	0.0034	0.9966	97.61
11.5	346,620,918	1,469,689	0.0042	0.9958	97.27
12.5	340,646,764	1,329,496	0.0039	0.9961	96.86
13.5	338,473,155	1,355,877	0.0040	0.9960	96.48
14.5	334,825,069	1,392,500	0.0042	0.9958	96.10
15.5	327,697,390	1,555,838	0.0047	0.9953	95.70
16.5	326,639,871	1,464,616	0.0045	0.9955	95.24
17.5	320,790,910	1,232,179	0.0038	0.9962	94.82
18.5	316,006,135	1,317,827	0.0042	0.9958	94.45
19.5	310,227,178	1,143,736	0.0037	0.9963	94.06
20.5	302,294,197	1,381,695	0.0046	0.9954	93.71
21.5	289,564,685	1,173,037	0.0041	0.9959	93.28
22.5	278,940,323	1,203,099	0.0043	0.9957	92.91
23.5	268,879,276	1,086,563	0.0040	0.9960	92.50
24.5	257,968,750	1,205,346	0.0047	0.9953	92.13
25.5	247,948,435	1,200,702	0.0048	0.9952	91.70
26.5	237,912,934	1,065,839	0.0045	0.9955	91.26
27.5	229,214,447	1,008,073	0.0044	0.9956	90.85
28.5	219,019,704	3,453,694	0.0158	0.9842	90.45
29.5	210,327,833	960,148	0.0046	0.9954	89.02
30.5	202,050,213	995,460	0.0049	0.9951	88.62
31.5	193,019,524	1,025,346	0.0053	0.9947	88.18
32.5	181,777,722	904,647	0.0050	0.9950	87.71
33.5	169,118,895	1,291,163	0.0076	0.9924	87.27
34.5	157,753,187	1,150,214	0.0073	0.9927	86.61
35.5	148,846,925	912,275	0.0061	0.9939	85.98
36.5	140,457,490	752,627	0.0054	0.9946	85.45
37.5	131,769,312	914,787	0.0069	0.9931	84.99
38.5	121,950,791	742,227	0.0061	0.9939	84.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 380.10 AND 380.20 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2020

EXPERIENCE BAND 1993-2020

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	109,996,346	548,158	0.0050	0.9950	83.89
40.5	103,140,200	590,256	0.0057	0.9943	83.47
41.5	92,831,434	669,865	0.0072	0.9928	82.99
42.5	83,721,194	621,127	0.0074	0.9926	82.39
43.5	75,841,611	680,076	0.0090	0.9910	81.78
44.5	68,294,698	666,290	0.0098	0.9902	81.05
45.5	60,895,401	690,340	0.0113	0.9887	80.26
46.5	53,484,618	553,086	0.0103	0.9897	79.35
47.5	46,887,875	498,532	0.0106	0.9894	78.53
48.5	41,227,144	286,646	0.0070	0.9930	77.69
49.5	37,237,846	270,572	0.0073	0.9927	77.15
50.5	33,599,283	336,647	0.0100	0.9900	76.59
51.5	29,555,752	249,967	0.0085	0.9915	75.82
52.5	25,753,629	249,059	0.0097	0.9903	75.18
53.5	22,334,129	197,545	0.0088	0.9912	74.46
54.5	19,066,532	180,010	0.0094	0.9906	73.80
55.5	16,183,028	211,289	0.0131	0.9869	73.10
56.5	13,787,686	127,509	0.0092	0.9908	72.15
57.5	11,188,085	112,457	0.0101	0.9899	71.48
58.5	8,724,834	102,197	0.0117	0.9883	70.76
59.5	6,552,055	126,370	0.0193	0.9807	69.93
60.5	4,776,210	65,445	0.0137	0.9863	68.58
61.5	3,853,342	66,835	0.0173	0.9827	67.64
62.5	3,200,501	44,354	0.0139	0.9861	66.47
63.5	2,941,157	71,861	0.0244	0.9756	65.55
64.5	2,469,374	90,013	0.0365	0.9635	63.95
65.5	2,105,556	16,243	0.0077	0.9923	61.62
66.5	1,409,689	13,644	0.0097	0.9903	61.14
67.5	1,201,715	23,645	0.0197	0.9803	60.55
68.5	957,404	88,287	0.0922	0.9078	59.36
69.5	696,525	90,322	0.1297	0.8703	53.88
70.5	464,965	8,953	0.0193	0.9807	46.90
71.5	350,133	723	0.0021	0.9979	45.99
72.5	255,867	1,479	0.0058	0.9942	45.90
73.5	217,106	1,347	0.0062	0.9938	45.63
74.5	177,299	1,142	0.0064	0.9936	45.35
75.5	158,125	1,659	0.0105	0.9895	45.06
76.5	170,665	1,217	0.0071	0.9929	44.59
77.5	154,890	189	0.0012	0.9988	44.27
78.5	132,353	722	0.0055	0.9945	44.21

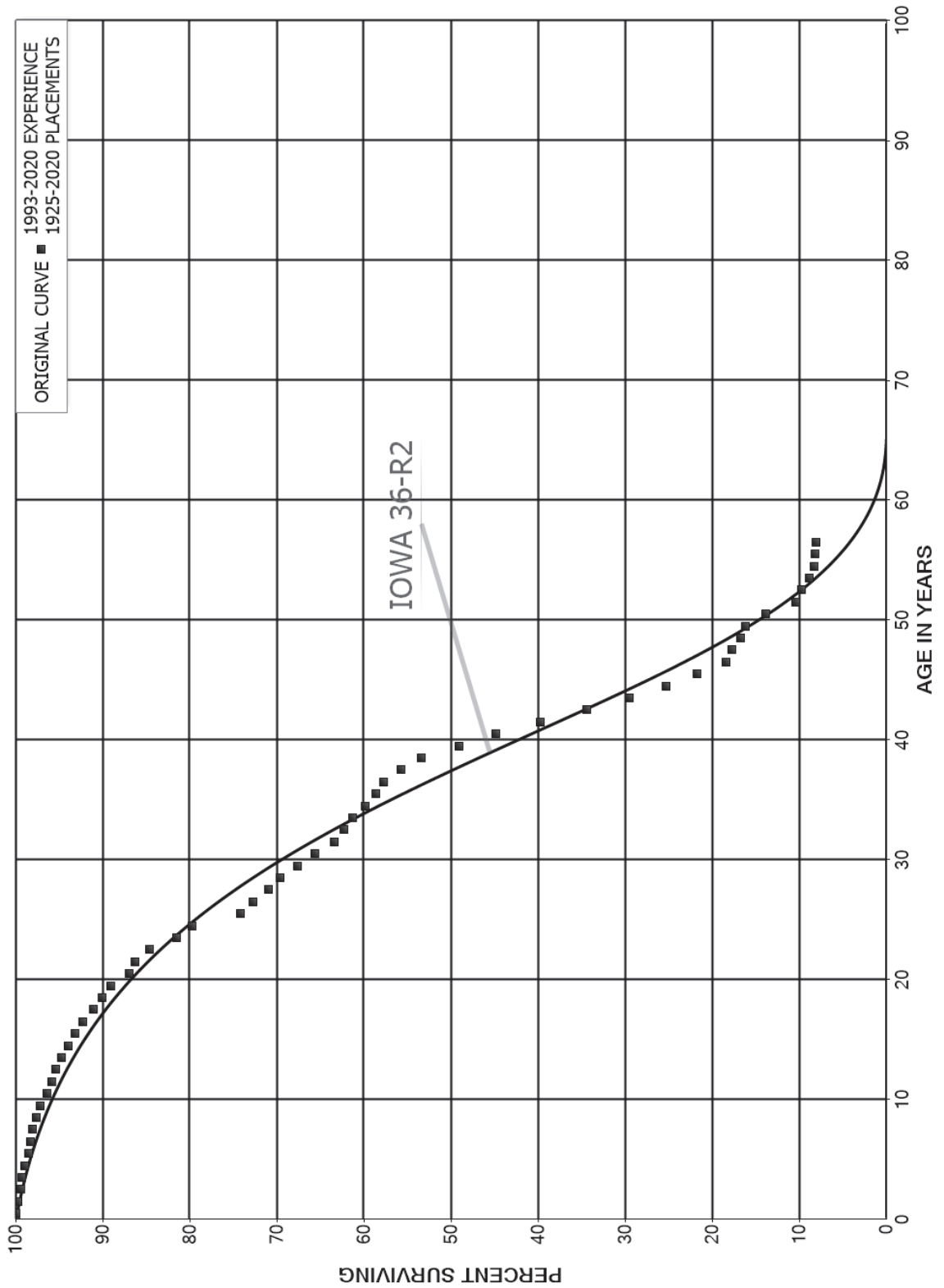
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 380.10 AND 380.20 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2020			EXPERIENCE BAND 1993-2020			
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	98,786	737	0.0075	0.9925	43.97	
80.5	83,537	561	0.0067	0.9933	43.64	
81.5	62,650	25,737	0.4108	0.5892	43.35	
82.5	29,685	70	0.0024	0.9976	25.54	
83.5	24,932	6,636	0.2662	0.7338	25.48	
84.5	2,068	468	0.2261	0.7739	18.70	
85.5	1,215		0.0000	1.0000	14.47	
86.5	1,545	352	0.2281	0.7719	14.47	
87.5	1,193	109	0.0912	0.9088	11.17	
88.5	1,440	94	0.0652	0.9348	10.15	
89.5	555	20	0.0353	0.9647	9.49	
90.5	522		0.0000	1.0000	9.15	
91.5	522		0.0000	1.0000	9.15	
92.5	522	59	0.1127	0.8873	9.15	
93.5	463		0.0000	1.0000	8.12	
94.5	463	18	0.0395	0.9605	8.12	
95.5	442		0.0000	1.0000	7.80	
96.5	442		0.0000	1.0000	7.80	
97.5	439		0.0000	1.0000	7.80	
98.5	439		0.0000	1.0000	7.80	
99.5	439		0.0000	1.0000	7.80	
100.5	439	82	0.1874	0.8126	7.80	
101.5	357	1	0.0026	0.9974	6.34	
102.5	356		0.0000	1.0000	6.32	
103.5	356		0.0000	1.0000	6.32	
104.5	356		0.0000	1.0000	6.32	
105.5	356		0.0000	1.0000	6.32	
106.5	356		0.0000	1.0000	6.32	
107.5	356		0.0000	1.0000	6.32	
108.5	356		0.0000	1.0000	6.32	
109.5	356		0.0000	1.0000	6.32	
110.5	356		0.0000	1.0000	6.32	
111.5	356		0.0000	1.0000	6.32	
112.5	356	356	1.0000		6.32	
113.5						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ACCOUNT 381.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2020

EXPERIENCE BAND 1993-2020

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	151,078,352	83,038	0.0005	0.9995	100.00
0.5	146,396,322	318,119	0.0022	0.9978	99.95
1.5	148,318,015	417,390	0.0028	0.9972	99.73
2.5	174,738,602	381,226	0.0022	0.9978	99.45
3.5	140,161,745	437,652	0.0031	0.9969	99.23
4.5	137,160,730	605,073	0.0044	0.9956	98.92
5.5	123,612,411	301,361	0.0024	0.9976	98.48
6.5	97,133,923	218,140	0.0022	0.9978	98.24
7.5	78,664,205	326,333	0.0041	0.9959	98.02
8.5	78,467,212	366,330	0.0047	0.9953	97.62
9.5	78,218,727	625,045	0.0080	0.9920	97.16
10.5	77,489,533	404,375	0.0052	0.9948	96.38
11.5	77,647,373	351,713	0.0045	0.9955	95.88
12.5	81,314,464	598,829	0.0074	0.9926	95.45
13.5	80,333,663	637,113	0.0079	0.9921	94.74
14.5	78,410,920	703,374	0.0090	0.9910	93.99
15.5	75,549,803	717,139	0.0095	0.9905	93.15
16.5	49,885,337	622,323	0.0125	0.9875	92.27
17.5	49,170,822	547,194	0.0111	0.9889	91.11
18.5	49,185,870	561,747	0.0114	0.9886	90.10
19.5	49,103,988	1,201,383	0.0245	0.9755	89.07
20.5	48,076,451	363,022	0.0076	0.9924	86.89
21.5	48,114,503	890,516	0.0185	0.9815	86.24
22.5	47,301,736	1,770,428	0.0374	0.9626	84.64
23.5	45,517,995	987,070	0.0217	0.9783	81.47
24.5	44,296,089	3,057,733	0.0690	0.9310	79.71
25.5	40,067,396	809,796	0.0202	0.9798	74.20
26.5	39,644,371	972,397	0.0245	0.9755	72.70
27.5	39,769,677	755,266	0.0190	0.9810	70.92
28.5	40,498,067	1,128,997	0.0279	0.9721	69.57
29.5	40,202,658	1,175,903	0.0292	0.9708	67.63
30.5	38,970,157	1,349,236	0.0346	0.9654	65.66
31.5	36,581,776	636,751	0.0174	0.9826	63.38
32.5	34,879,462	570,127	0.0163	0.9837	62.28
33.5	32,707,960	755,345	0.0231	0.9769	61.26
34.5	30,935,184	658,421	0.0213	0.9787	59.85
35.5	29,718,355	441,792	0.0149	0.9851	58.57
36.5	29,272,763	1,003,935	0.0343	0.9657	57.70
37.5	28,249,769	1,156,581	0.0409	0.9591	55.72
38.5	27,021,279	2,217,126	0.0821	0.9179	53.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 1993-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,601,531	2,034,258	0.0862	0.9138	49.06
40.5	18,435,780	2,112,459	0.1146	0.8854	44.83
41.5	16,209,594	2,151,610	0.1327	0.8673	39.69
42.5	14,044,497	2,023,704	0.1441	0.8559	34.42
43.5	12,017,574	1,722,611	0.1433	0.8567	29.46
44.5	10,290,317	1,437,136	0.1397	0.8603	25.24
45.5	8,842,864	1,341,744	0.1517	0.8483	21.71
46.5	7,488,876	267,839	0.0358	0.9642	18.42
47.5	7,206,017	416,051	0.0577	0.9423	17.76
48.5	6,701,234	206,905	0.0309	0.9691	16.74
49.5	6,304,786	914,692	0.1451	0.8549	16.22
50.5	4,951,576	1,237,347	0.2499	0.7501	13.87
51.5	3,456,585	218,790	0.0633	0.9367	10.40
52.5	3,153,703	296,540	0.0940	0.9060	9.74
53.5	2,714,411	151,391	0.0558	0.9442	8.83
54.5	1,712,491	23,546	0.0137	0.9863	8.33
55.5	1,067,662	12,958	0.0121	0.9879	8.22
56.5	108,811	7,074	0.0650	0.9350	8.12
57.5	64,853	5,649	0.0871	0.9129	7.59
58.5	53,395	9,989	0.1871	0.8129	6.93
59.5	24,076	598	0.0248	0.9752	5.63
60.5	17,476	3,353	0.1919	0.8081	5.49
61.5	14,811	565	0.0381	0.9619	4.44
62.5	14,701	2,285	0.1554	0.8446	4.27
63.5	12,909	32	0.0025	0.9975	3.61
64.5	13,984	1,552	0.1110	0.8890	3.60
65.5	12,432	63	0.0051	0.9949	3.20
66.5	12,369	1,108	0.0896	0.9104	3.18
67.5	12,106		0.0000	1.0000	2.90
68.5	12,106		0.0000	1.0000	2.90
69.5	12,106	129	0.0107	0.9893	2.90
70.5	11,977		0.0000	1.0000	2.87
71.5	11,977	109	0.0091	0.9909	2.87
72.5	11,868	845	0.0712	0.9288	2.84
73.5	11,023		0.0000	1.0000	2.64
74.5	11,023	239	0.0217	0.9783	2.64
75.5	10,784		0.0000	1.0000	2.58
76.5	10,784	6,875	0.6375	0.3625	2.58
77.5	3,910	648	0.1658	0.8342	0.94
78.5	3,262	1,874	0.5744	0.4256	0.78

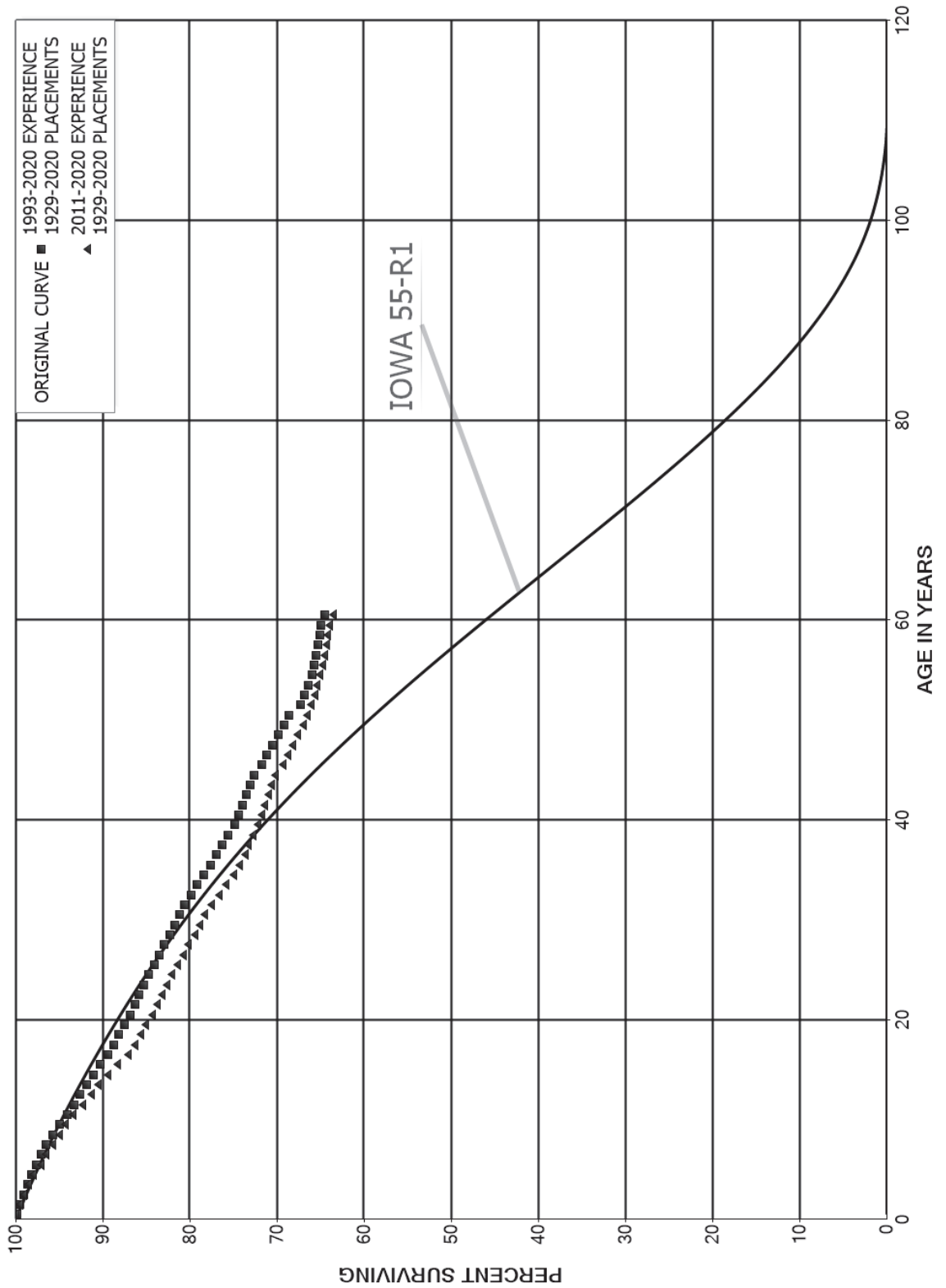
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 1993-2020			
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	1,388	68	0.0492	0.9508	0.33	
80.5	1,320		0.0000	1.0000	0.32	
81.5	1,320		0.0000	1.0000	0.32	
82.5	1,320	191	0.1450	0.8550	0.32	
83.5	1,070	688	0.6430	0.3570	0.27	
84.5	382		0.0000	1.0000	0.10	
85.5	382	382	1.0000		0.10	
86.5						

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 382.00 METER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2020

EXPERIENCE BAND 1993-2020

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	145,270,682	214,529	0.0015	0.9985	100.00
0.5	136,244,251	505,645	0.0037	0.9963	99.85
1.5	125,297,375	539,708	0.0043	0.9957	99.48
2.5	119,202,017	504,828	0.0042	0.9958	99.05
3.5	114,359,584	496,328	0.0043	0.9957	98.63
4.5	107,776,536	634,791	0.0059	0.9941	98.21
5.5	97,916,772	513,464	0.0052	0.9948	97.63
6.5	92,748,818	631,247	0.0068	0.9932	97.12
7.5	87,877,870	675,474	0.0077	0.9923	96.45
8.5	81,653,009	653,568	0.0080	0.9920	95.71
9.5	78,174,565	695,864	0.0089	0.9911	94.95
10.5	76,838,339	668,582	0.0087	0.9913	94.10
11.5	75,501,490	582,014	0.0077	0.9923	93.28
12.5	73,236,270	543,150	0.0074	0.9926	92.56
13.5	72,133,455	635,975	0.0088	0.9912	91.88
14.5	69,804,995	637,874	0.0091	0.9909	91.07
15.5	66,725,937	619,546	0.0093	0.9907	90.24
16.5	64,707,821	494,687	0.0076	0.9924	89.40
17.5	62,032,343	404,315	0.0065	0.9935	88.71
18.5	60,086,784	393,659	0.0066	0.9934	88.14
19.5	57,556,266	441,303	0.0077	0.9923	87.56
20.5	55,243,806	368,610	0.0067	0.9933	86.89
21.5	53,440,588	323,115	0.0060	0.9940	86.31
22.5	50,631,558	320,822	0.0063	0.9937	85.79
23.5	47,690,054	308,006	0.0065	0.9935	85.24
24.5	44,857,305	323,482	0.0072	0.9928	84.69
25.5	41,486,510	273,609	0.0066	0.9934	84.08
26.5	38,706,852	242,682	0.0063	0.9937	83.53
27.5	36,139,798	307,871	0.0085	0.9915	83.00
28.5	33,216,735	229,244	0.0069	0.9931	82.30
29.5	31,881,423	223,772	0.0070	0.9930	81.73
30.5	29,992,964	219,292	0.0073	0.9927	81.15
31.5	28,246,596	248,616	0.0088	0.9912	80.56
32.5	26,611,921	224,299	0.0084	0.9916	79.85
33.5	25,676,869	271,047	0.0106	0.9894	79.18
34.5	22,632,468	204,025	0.0090	0.9910	78.34
35.5	21,993,836	177,804	0.0081	0.9919	77.64
36.5	20,486,818	192,833	0.0094	0.9906	77.01
37.5	18,898,712	166,013	0.0088	0.9912	76.28
38.5	17,328,024	166,605	0.0096	0.9904	75.61

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2020			EXPERIENCE BAND 1993-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,377,350	99,487	0.0065	0.9935	74.89
40.5	14,332,674	92,648	0.0065	0.9935	74.40
41.5	12,681,336	69,447	0.0055	0.9945	73.92
42.5	11,197,495	64,387	0.0058	0.9942	73.52
43.5	9,740,066	65,502	0.0067	0.9933	73.09
44.5	8,285,175	105,324	0.0127	0.9873	72.60
45.5	6,844,893	52,608	0.0077	0.9923	71.68
46.5	5,454,034	51,375	0.0094	0.9906	71.13
47.5	4,118,179	36,840	0.0089	0.9911	70.46
48.5	2,759,283	27,185	0.0099	0.9901	69.83
49.5	1,753,364	13,368	0.0076	0.9924	69.14
50.5	1,514,516	28,616	0.0189	0.9811	68.61
51.5	1,255,512	8,720	0.0069	0.9931	67.32
52.5	1,021,169	6,182	0.0061	0.9939	66.85
53.5	822,621	5,697	0.0069	0.9931	66.44
54.5	636,445	2,480	0.0039	0.9961	65.98
55.5	478,698	1,650	0.0034	0.9966	65.73
56.5	331,198	1,234	0.0037	0.9963	65.50
57.5	258,982	628	0.0024	0.9976	65.26
58.5	193,533	591	0.0031	0.9969	65.10
59.5	115,641	708	0.0061	0.9939	64.90
60.5	68,715	260	0.0038	0.9962	64.50
61.5	58,785	1,621	0.0276	0.9724	64.26
62.5	44,414	168	0.0038	0.9962	62.48
63.5	33,684	79	0.0023	0.9977	62.25
64.5	21,681	63	0.0029	0.9971	62.10
65.5	15,168	269	0.0177	0.9823	61.92
66.5	6,238	38	0.0061	0.9939	60.82
67.5	5,286	1,284	0.2430	0.7570	60.45
68.5	3,249	563	0.1732	0.8268	45.76
69.5	1,925		0.0000	1.0000	37.84
70.5	1,805		0.0000	1.0000	37.84
71.5	1,342		0.0000	1.0000	37.84
72.5	1,342		0.0000	1.0000	37.84
73.5	1,342		0.0000	1.0000	37.84
74.5	1,342		0.0000	1.0000	37.84
75.5	1,342		0.0000	1.0000	37.84
76.5	1,342	147	0.1098	0.8902	37.84
77.5	1,194	14	0.0116	0.9884	33.68
78.5	1,181		0.0000	1.0000	33.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2020			EXPERIENCE BAND 1993-2020		
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	1,181		0.0000	1.0000	33.29
80.5	1,181		0.0000	1.0000	33.29
81.5	1,181		0.0000	1.0000	33.29
82.5	1,181		0.0000	1.0000	33.29
83.5	1,181		0.0000	1.0000	33.29
84.5	1,181		0.0000	1.0000	33.29
85.5	1,181		0.0000	1.0000	33.29
86.5	1,181	1,181	1.0000		33.29
87.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2020			EXPERIENCE BAND 2011-2020		
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	82,790,232	119,690	0.0014	0.9986	100.00
0.5	73,356,530	330,983	0.0045	0.9955	99.86
1.5	64,026,641	317,984	0.0050	0.9950	99.40
2.5	59,231,171	320,137	0.0054	0.9946	98.91
3.5	55,195,935	316,419	0.0057	0.9943	98.38
4.5	50,478,696	422,350	0.0084	0.9916	97.81
5.5	44,079,652	281,599	0.0064	0.9936	96.99
6.5	39,144,450	326,063	0.0083	0.9917	96.37
7.5	37,766,216	288,311	0.0076	0.9924	95.57
8.5	33,476,178	247,746	0.0074	0.9926	94.84
9.5	32,819,178	292,707	0.0089	0.9911	94.14
10.5	34,420,537	426,324	0.0124	0.9876	93.30
11.5	34,511,333	351,928	0.0102	0.9898	92.15
12.5	34,272,354	315,111	0.0092	0.9908	91.21
13.5	34,868,504	419,487	0.0120	0.9880	90.37
14.5	34,185,179	437,508	0.0128	0.9872	89.28
15.5	33,222,591	436,289	0.0131	0.9869	88.14
16.5	32,593,465	296,811	0.0091	0.9909	86.98
17.5	31,193,612	228,109	0.0073	0.9927	86.19
18.5	30,833,412	222,911	0.0072	0.9928	85.56
19.5	28,337,108	267,781	0.0094	0.9906	84.94
20.5	26,606,001	167,168	0.0063	0.9937	84.14
21.5	25,466,450	151,679	0.0060	0.9940	83.61
22.5	24,111,154	167,800	0.0070	0.9930	83.11
23.5	21,811,869	148,621	0.0068	0.9932	82.53
24.5	21,870,050	183,362	0.0084	0.9916	81.97
25.5	18,974,430	143,246	0.0075	0.9925	81.28
26.5	17,624,830	143,600	0.0081	0.9919	80.67
27.5	16,471,155	143,228	0.0087	0.9913	80.01
28.5	15,083,772	115,880	0.0077	0.9923	79.31
29.5	15,675,052	114,104	0.0073	0.9927	78.71
30.5	14,849,956	141,216	0.0095	0.9905	78.13
31.5	14,731,631	164,820	0.0112	0.9888	77.39
32.5	14,612,344	153,525	0.0105	0.9895	76.52
33.5	15,199,833	179,487	0.0118	0.9882	75.72
34.5	13,723,827	128,356	0.0094	0.9906	74.83
35.5	14,610,474	116,818	0.0080	0.9920	74.13
36.5	14,554,352	80,147	0.0055	0.9945	73.53
37.5	14,405,771	95,772	0.0066	0.9934	73.13
38.5	14,288,705	116,342	0.0081	0.9919	72.64

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2020			EXPERIENCE BAND 2011-2020		
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	13,482,314	75,277	0.0056	0.9944	72.05
40.5	12,694,779	72,066	0.0057	0.9943	71.65
41.5	11,300,597	56,193	0.0050	0.9950	71.24
42.5	10,063,330	52,776	0.0052	0.9948	70.89
43.5	8,816,918	57,464	0.0065	0.9935	70.52
44.5	7,561,501	98,435	0.0130	0.9870	70.06
45.5	6,293,260	46,836	0.0074	0.9926	69.14
46.5	5,061,254	37,709	0.0075	0.9925	68.63
47.5	3,816,024	35,392	0.0093	0.9907	68.12
48.5	2,527,271	24,766	0.0098	0.9902	67.49
49.5	1,605,840	10,968	0.0068	0.9932	66.83
50.5	1,418,214	9,715	0.0069	0.9931	66.37
51.5	1,189,644	6,480	0.0054	0.9946	65.91
52.5	970,629	3,698	0.0038	0.9962	65.55
53.5	786,594	4,682	0.0060	0.9940	65.31
54.5	614,165	2,453	0.0040	0.9960	64.92
55.5	463,102	1,617	0.0035	0.9965	64.66
56.5	325,851	1,234	0.0038	0.9962	64.43
57.5	254,815	628	0.0025	0.9975	64.19
58.5	190,868	591	0.0031	0.9969	64.03
59.5	114,142	708	0.0062	0.9938	63.83
60.5	68,084	260	0.0038	0.9962	63.44
61.5	58,624	1,621	0.0277	0.9723	63.19
62.5	44,253	168	0.0038	0.9962	61.44
63.5	32,342	79	0.0024	0.9976	61.21
64.5	20,339	63	0.0031	0.9969	61.06
65.5	13,826	269	0.0195	0.9805	60.87
66.5	4,896	38	0.0078	0.9922	59.69
67.5	3,945	1,284	0.3256	0.6744	59.22
68.5	1,907	563	0.2951	0.7049	39.94
69.5	583		0.0000	1.0000	28.15
70.5	464		0.0000	1.0000	28.15
71.5	147		0.0000	1.0000	28.15
72.5	161		0.0000	1.0000	28.15
73.5	161		0.0000	1.0000	28.15
74.5	161		0.0000	1.0000	28.15
75.5	161		0.0000	1.0000	28.15
76.5	161	147	0.9143	0.0857	28.15
77.5	14	14	1.0000		2.41
78.5					

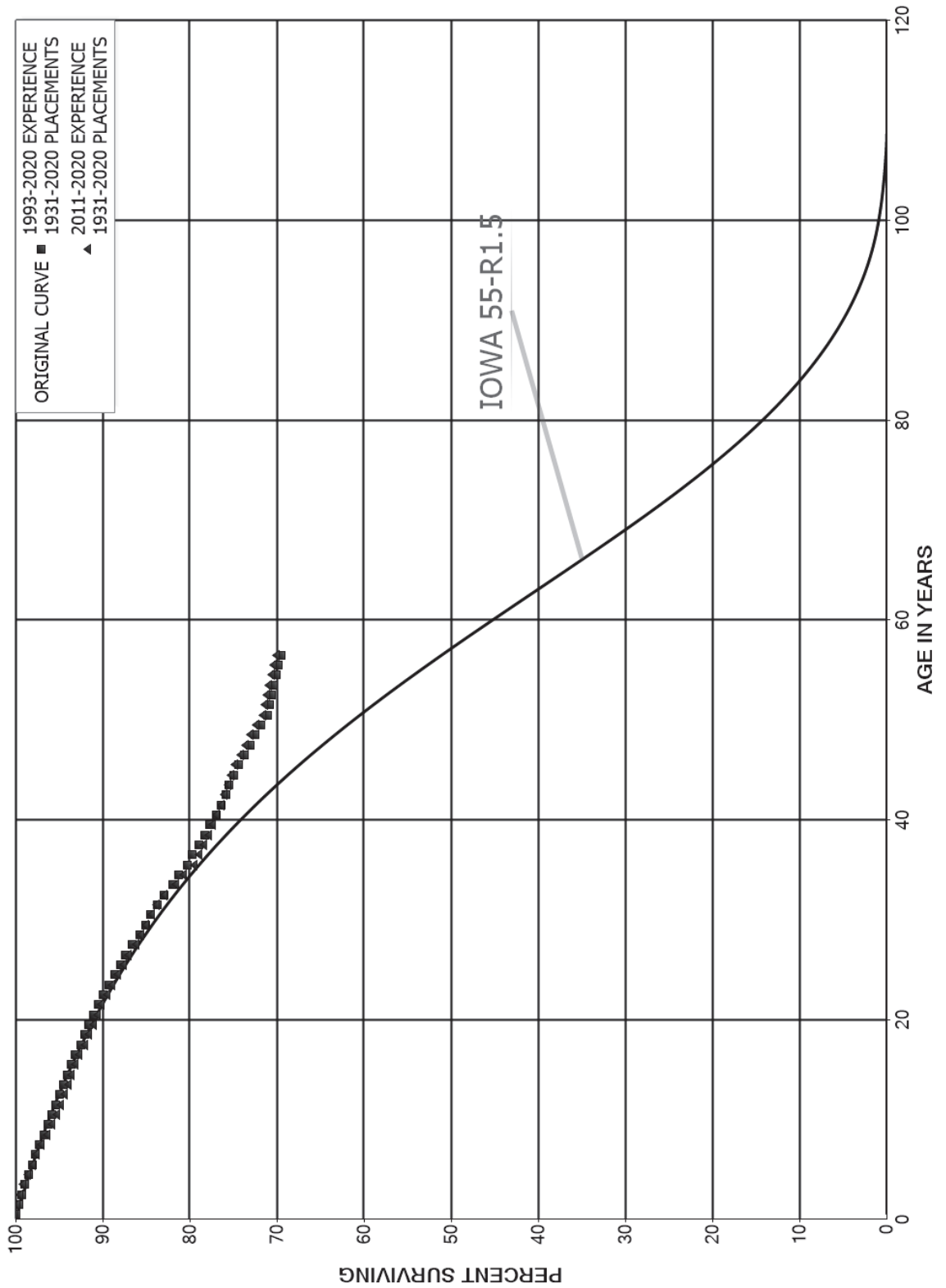
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2020			EXPERIENCE BAND 2011-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5	1,181		0.0000		
82.5	1,181		0.0000		
83.5	1,181		0.0000		
84.5	1,181		0.0000		
85.5	1,181		0.0000		
86.5	1,181	1,181	1.0000		
87.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 383.00 HOUSE REGULATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2020

EXPERIENCE BAND 1993-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,069,907	104,513	0.0011	0.9989	100.00
0.5	93,439,979	235,045	0.0025	0.9975	99.89
1.5	88,300,109	303,099	0.0034	0.9966	99.64
2.5	84,412,686	275,485	0.0033	0.9967	99.30
3.5	80,820,767	384,600	0.0048	0.9952	98.97
4.5	76,330,630	301,807	0.0040	0.9960	98.50
5.5	69,773,413	287,831	0.0041	0.9959	98.11
6.5	65,739,032	320,311	0.0049	0.9951	97.71
7.5	62,091,991	320,603	0.0052	0.9948	97.23
8.5	58,439,202	274,116	0.0047	0.9953	96.73
9.5	56,150,854	256,343	0.0046	0.9954	96.28
10.5	54,732,522	265,114	0.0048	0.9952	95.84
11.5	53,031,727	264,731	0.0050	0.9950	95.37
12.5	50,977,597	200,891	0.0039	0.9961	94.90
13.5	49,333,816	213,547	0.0043	0.9957	94.52
14.5	47,162,358	235,860	0.0050	0.9950	94.11
15.5	44,338,239	231,858	0.0052	0.9948	93.64
16.5	41,355,078	271,862	0.0066	0.9934	93.15
17.5	38,556,006	204,203	0.0053	0.9947	92.54
18.5	36,234,689	190,494	0.0053	0.9947	92.05
19.5	34,117,075	181,134	0.0053	0.9947	91.57
20.5	31,410,725	203,598	0.0065	0.9935	91.08
21.5	28,779,795	185,836	0.0065	0.9935	90.49
22.5	26,531,357	178,549	0.0067	0.9933	89.91
23.5	24,933,261	187,068	0.0075	0.9925	89.30
24.5	23,139,410	183,570	0.0079	0.9921	88.63
25.5	21,230,017	137,465	0.0065	0.9935	87.93
26.5	19,369,080	174,456	0.0090	0.9910	87.36
27.5	17,853,881	165,367	0.0093	0.9907	86.57
28.5	16,325,575	139,928	0.0086	0.9914	85.77
29.5	15,522,214	101,680	0.0066	0.9934	85.04
30.5	14,337,764	136,343	0.0095	0.9905	84.48
31.5	12,930,779	118,978	0.0092	0.9908	83.68
32.5	11,690,096	131,487	0.0112	0.9888	82.91
33.5	11,147,404	100,441	0.0090	0.9910	81.97
34.5	9,052,100	106,150	0.0117	0.9883	81.23
35.5	8,753,829	63,470	0.0073	0.9927	80.28
36.5	8,359,777	76,969	0.0092	0.9908	79.70
37.5	7,940,021	70,703	0.0089	0.9911	78.97
38.5	7,524,757	52,214	0.0069	0.9931	78.26

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2020

EXPERIENCE BAND 1993-2020

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	6,986,643	68,219	0.0098	0.9902	77.72
40.5	6,605,886	47,285	0.0072	0.9928	76.96
41.5	6,243,905	45,162	0.0072	0.9928	76.41
42.5	5,860,392	31,021	0.0053	0.9947	75.86
43.5	5,539,314	39,814	0.0072	0.9928	75.46
44.5	5,212,352	37,249	0.0071	0.9929	74.91
45.5	4,883,589	43,764	0.0090	0.9910	74.38
46.5	4,560,622	39,453	0.0087	0.9913	73.71
47.5	4,161,269	32,474	0.0078	0.9922	73.07
48.5	3,747,273	34,231	0.0091	0.9909	72.50
49.5	3,397,762	35,716	0.0105	0.9895	71.84
50.5	2,882,013	10,496	0.0036	0.9964	71.09
51.5	2,361,957	7,842	0.0033	0.9967	70.83
52.5	1,897,618	6,372	0.0034	0.9966	70.59
53.5	1,502,117	5,486	0.0037	0.9963	70.36
54.5	1,130,732	4,621	0.0041	0.9959	70.10
55.5	792,063	2,992	0.0038	0.9962	69.81
56.5	514,185	2,569	0.0050	0.9950	69.55
57.5	282,442	2,581	0.0091	0.9909	69.20
58.5	155,891	4,215	0.0270	0.9730	68.57
59.5	68,331	357	0.0052	0.9948	66.71
60.5	62,497	51	0.0008	0.9992	66.37
61.5	58,933	302	0.0051	0.9949	66.31
62.5	54,230	191	0.0035	0.9965	65.97
63.5	54,506		0.0000	1.0000	65.74
64.5	54,484	11	0.0002	0.9998	65.74
65.5	53,294	17	0.0003	0.9997	65.73
66.5	46,458		0.0000	1.0000	65.70
67.5	43,592	410	0.0094	0.9906	65.70
68.5	39,261	81	0.0021	0.9979	65.09
69.5	35,340	72	0.0020	0.9980	64.95
70.5	28,304		0.0000	1.0000	64.82
71.5	27,536		0.0000	1.0000	64.82
72.5	23,173		0.0000	1.0000	64.82
73.5	21,381	6	0.0003	0.9997	64.82
74.5	20,394		0.0000	1.0000	64.80
75.5	19,076		0.0000	1.0000	64.80
76.5	16,828		0.0000	1.0000	64.80
77.5	16,310		0.0000	1.0000	64.80
78.5	15,611		0.0000	1.0000	64.80

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2020			EXPERIENCE BAND 1993-2020		
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	15,560	10,699	0.6876	0.3124	64.80
80.5	4,787	14	0.0029	0.9971	20.24
81.5	4,590		0.0000	1.0000	20.19
82.5	4,399	6	0.0014	0.9986	20.19
83.5	4,134	14	0.0034	0.9966	20.16
84.5	130	3	0.0195	0.9805	20.09
85.5	128		0.0000	1.0000	19.70
86.5	128		0.0000	1.0000	19.70
87.5					19.70

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2020

EXPERIENCE BAND 2011-2020

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	50,840,074	33,059	0.0007	0.9993	100.00
0.5	47,076,079	100,700	0.0021	0.9979	99.93
1.5	43,088,705	144,916	0.0034	0.9966	99.72
2.5	40,125,796	114,232	0.0028	0.9972	99.39
3.5	36,968,955	240,887	0.0065	0.9935	99.10
4.5	33,715,294	154,357	0.0046	0.9954	98.46
5.5	29,703,594	151,270	0.0051	0.9949	98.01
6.5	26,663,151	158,103	0.0059	0.9941	97.51
7.5	25,910,340	183,836	0.0071	0.9929	96.93
8.5	24,538,008	134,172	0.0055	0.9945	96.24
9.5	24,423,643	129,610	0.0053	0.9947	95.72
10.5	25,827,618	133,868	0.0052	0.9948	95.21
11.5	26,551,621	133,680	0.0050	0.9950	94.71
12.5	27,078,925	100,457	0.0037	0.9963	94.24
13.5	27,409,230	104,563	0.0038	0.9962	93.89
14.5	27,293,205	132,997	0.0049	0.9951	93.53
15.5	26,557,533	133,376	0.0050	0.9950	93.07
16.5	25,593,672	181,974	0.0071	0.9929	92.61
17.5	24,391,615	129,119	0.0053	0.9947	91.95
18.5	23,604,409	120,671	0.0051	0.9949	91.46
19.5	22,172,473	111,247	0.0050	0.9950	90.99
20.5	20,501,915	115,773	0.0056	0.9944	90.54
21.5	19,089,474	123,723	0.0065	0.9935	90.03
22.5	17,496,317	113,539	0.0065	0.9935	89.44
23.5	15,693,228	123,312	0.0079	0.9921	88.86
24.5	15,584,789	120,326	0.0077	0.9923	88.16
25.5	13,525,743	87,576	0.0065	0.9935	87.48
26.5	11,680,256	108,439	0.0093	0.9907	86.92
27.5	10,240,160	71,500	0.0070	0.9930	86.11
28.5	8,863,325	63,230	0.0071	0.9929	85.51
29.5	8,370,863	57,157	0.0068	0.9932	84.90
30.5	7,356,666	50,273	0.0068	0.9932	84.32
31.5	6,230,125	70,421	0.0113	0.9887	83.74
32.5	5,375,608	86,251	0.0160	0.9840	82.80
33.5	5,177,797	54,772	0.0106	0.9894	81.47
34.5	3,435,180	51,552	0.0150	0.9850	80.61
35.5	3,509,557	25,607	0.0073	0.9927	79.40
36.5	3,450,312	25,574	0.0074	0.9926	78.82
37.5	3,445,522	23,327	0.0068	0.9932	78.23
38.5	3,480,355	18,281	0.0053	0.9947	77.70

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2020			EXPERIENCE BAND 2011-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,312,279	18,605	0.0056	0.9944	77.29
40.5	3,566,443	24,254	0.0068	0.9932	76.86
41.5	3,744,907	20,781	0.0055	0.9945	76.34
42.5	3,850,337	17,975	0.0047	0.9953	75.91
43.5	3,946,894	20,710	0.0052	0.9948	75.56
44.5	4,011,683	22,850	0.0057	0.9943	75.16
45.5	4,043,605	34,002	0.0084	0.9916	74.73
46.5	4,033,044	32,966	0.0082	0.9918	74.11
47.5	3,882,271	29,070	0.0075	0.9925	73.50
48.5	3,597,174	31,566	0.0088	0.9912	72.95
49.5	3,340,709	34,816	0.0104	0.9896	72.31
50.5	2,834,343	10,391	0.0037	0.9963	71.56
51.5	2,319,021	7,722	0.0033	0.9967	71.29
52.5	1,859,384	6,255	0.0034	0.9966	71.06
53.5	1,466,223	5,406	0.0037	0.9963	70.82
54.5	1,094,749	4,621	0.0042	0.9958	70.56
55.5	757,371	2,919	0.0039	0.9961	70.26
56.5	470,384	2,554	0.0054	0.9946	69.99
57.5	238,809	2,547	0.0107	0.9893	69.61
58.5	116,213	4,215	0.0363	0.9637	68.87
59.5	32,365	357	0.0110	0.9890	66.37
60.5	33,501	35	0.0010	0.9990	65.64
61.5	30,718	186	0.0061	0.9939	65.57
62.5	30,903	191	0.0062	0.9938	65.17
63.5	32,981		0.0000	1.0000	64.77
64.5	33,946	11	0.0003	0.9997	64.77
65.5	34,073	17	0.0005	0.9995	64.74
66.5	29,630		0.0000	1.0000	64.71
67.5	27,282	410	0.0150	0.9850	64.71
68.5	23,650	81	0.0034	0.9966	63.74
69.5	19,780	72	0.0036	0.9964	63.52
70.5	12,818		0.0000	1.0000	63.29
71.5	12,234		0.0000	1.0000	63.29
72.5	8,061		0.0000	1.0000	63.29
73.5	6,528	6	0.0009	0.9991	63.29
74.5	20,246		0.0000	1.0000	63.24
75.5	18,946		0.0000	1.0000	63.24
76.5	16,698		0.0000	1.0000	63.24
77.5	16,307		0.0000	1.0000	63.24
78.5	15,609		0.0000	1.0000	63.24

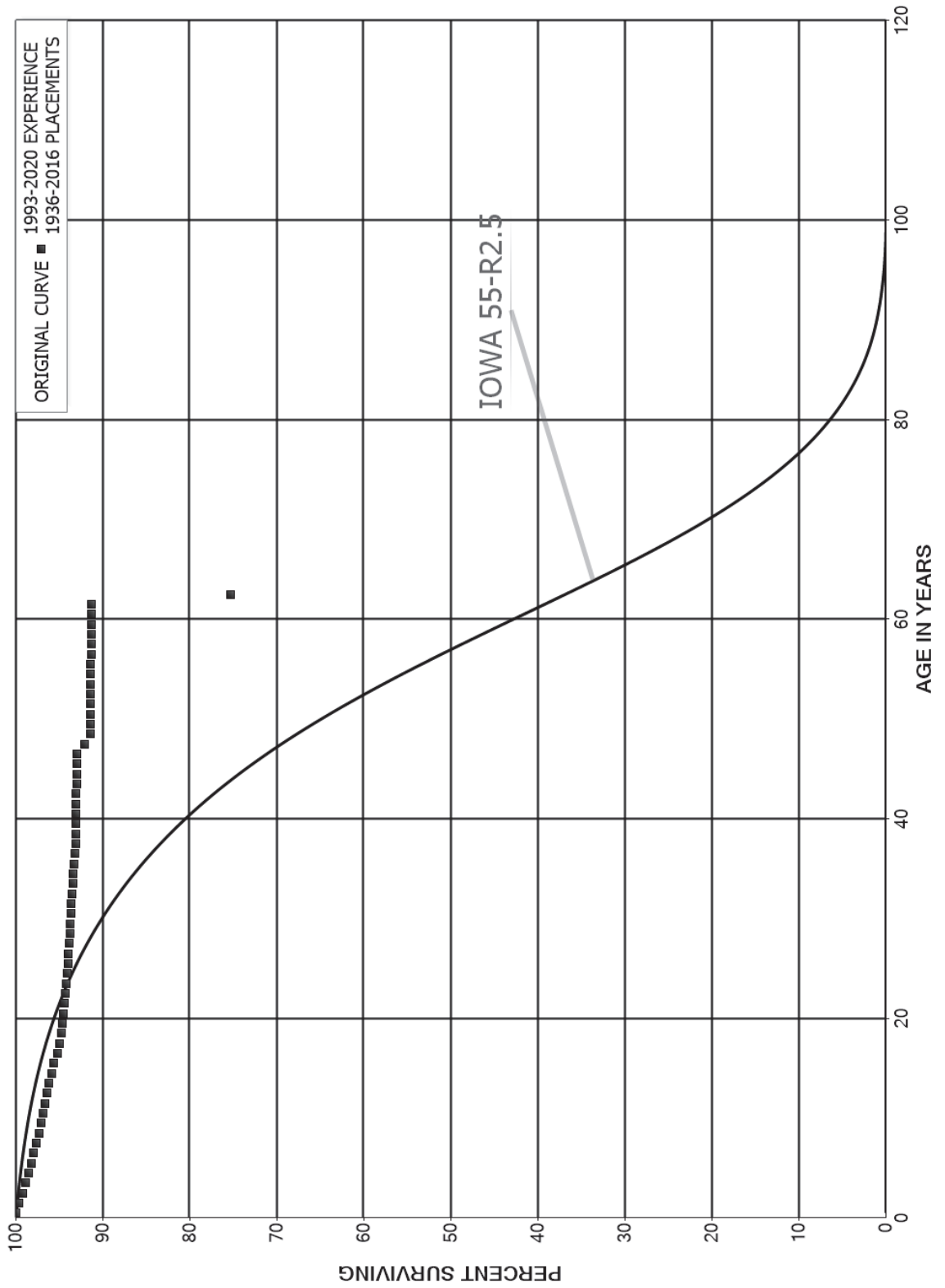
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2020			EXPERIENCE BAND 2011-2020		
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	15,560	10,699	0.6876	0.3124	63.24
80.5	4,787	14	0.0029	0.9971	19.75
81.5	4,590		0.0000	1.0000	19.70
82.5	4,399	6	0.0014	0.9986	19.70
83.5	4,134	14	0.0034	0.9966	19.67
84.5	130	3	0.0195	0.9805	19.60
85.5	128		0.0000	1.0000	19.22
86.5	128		0.0000	1.0000	19.22
87.5					19.22

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2016

EXPERIENCE BAND 1993-2020

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	1,136,905	547	0.0005	0.9995	100.00
0.5	1,242,328	4,855	0.0039	0.9961	99.95
1.5	1,318,036	5,077	0.0039	0.9961	99.56
2.5	1,426,243	5,395	0.0038	0.9962	99.18
3.5	1,535,386	4,538	0.0030	0.9970	98.80
4.5	1,609,344	5,497	0.0034	0.9966	98.51
5.5	1,662,079	4,515	0.0027	0.9973	98.17
6.5	1,840,315	5,146	0.0028	0.9972	97.91
7.5	1,888,918	5,926	0.0031	0.9969	97.63
8.5	1,969,795	5,361	0.0027	0.9973	97.33
9.5	2,059,036	4,928	0.0024	0.9976	97.06
10.5	2,164,931	4,747	0.0022	0.9978	96.83
11.5	2,286,827	5,926	0.0026	0.9974	96.62
12.5	2,392,580	4,638	0.0019	0.9981	96.37
13.5	2,519,498	9,560	0.0038	0.9962	96.18
14.5	2,544,135	5,349	0.0021	0.9979	95.82
15.5	2,528,025	12,587	0.0050	0.9950	95.61
16.5	2,555,541	4,939	0.0019	0.9981	95.14
17.5	2,601,454	5,306	0.0020	0.9980	94.95
18.5	2,640,991	4,152	0.0016	0.9984	94.76
19.5	2,541,294	3,078	0.0012	0.9988	94.61
20.5	2,532,661	3,237	0.0013	0.9987	94.50
21.5	2,489,289	3,825	0.0015	0.9985	94.38
22.5	2,487,011	2,087	0.0008	0.9992	94.23
23.5	2,119,435	2,015	0.0010	0.9990	94.15
24.5	2,111,810	1,919	0.0009	0.9991	94.06
25.5	2,112,724	1,535	0.0007	0.9993	93.98
26.5	2,119,216	1,720	0.0008	0.9992	93.91
27.5	2,067,249	1,408	0.0007	0.9993	93.83
28.5	1,993,770	1,794	0.0009	0.9991	93.77
29.5	1,942,246	999	0.0005	0.9995	93.68
30.5	1,858,057	1,007	0.0005	0.9995	93.64
31.5	1,767,716	1,260	0.0007	0.9993	93.59
32.5	1,668,818	1,327	0.0008	0.9992	93.52
33.5	1,607,354	1,194	0.0007	0.9993	93.44
34.5	1,433,196	1,649	0.0012	0.9988	93.37
35.5	1,388,328	688	0.0005	0.9995	93.27
36.5	1,307,534	1,426	0.0011	0.9989	93.22
37.5	1,216,195	117	0.0001	0.9999	93.12
38.5	1,113,713	50	0.0000	1.0000	93.11

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2016			EXPERIENCE BAND 1993-2020			
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	994,098	833	0.0008	0.9992	93.11	
40.5	860,420	51	0.0001	0.9999	93.03	
41.5	728,044	90	0.0001	0.9999	93.02	
42.5	674,356	107	0.0002	0.9998	93.01	
43.5	631,199	68	0.0001	0.9999	93.00	
44.5	582,572	254	0.0004	0.9996	92.99	
45.5	530,820	47	0.0001	0.9999	92.95	
46.5	476,758	4,329	0.0091	0.9909	92.94	
47.5	399,651	2,819	0.0071	0.9929	92.09	
48.5	327,722	149	0.0005	0.9995	91.44	
49.5	269,076	89	0.0003	0.9997	91.40	
50.5	249,263		0.0000	1.0000	91.37	
51.5	227,875	2	0.0000	1.0000	91.37	
52.5	206,320		0.0000	1.0000	91.37	
53.5	183,389	1	0.0000	1.0000	91.37	
54.5	155,196		0.0000	1.0000	91.37	
55.5	123,550	106	0.0009	0.9991	91.37	
56.5	102,188	0	0.0000	1.0000	91.29	
57.5	78,052	11	0.0001	0.9999	91.29	
58.5	57,519		0.0000	1.0000	91.28	
59.5	39,653		0.0000	1.0000	91.28	
60.5	31,409		0.0000	1.0000	91.28	
61.5	27,163	4,755	0.1751	0.8249	91.28	
62.5	17,742		0.0000	1.0000	75.30	
63.5	17,474		0.0000	1.0000	75.30	
64.5	16,996		0.0000	1.0000	75.30	
65.5	16,495		0.0000	1.0000	75.30	
66.5	16,088		0.0000	1.0000	75.30	
67.5	10,317	0	0.0000	1.0000	75.30	
68.5	10,176		0.0000	1.0000	75.30	
69.5	9,963		0.0000	1.0000	75.30	
70.5	9,795		0.0000	1.0000	75.30	
71.5	9,580		0.0000	1.0000	75.30	
72.5	9,381		0.0000	1.0000	75.30	
73.5	9,076		0.0000	1.0000	75.30	
74.5	8,865		0.0000	1.0000	75.30	
75.5	8,723		0.0000	1.0000	75.30	
76.5	8,579		0.0000	1.0000	75.30	
77.5	8,432		0.0000	1.0000	75.30	
78.5	8,384		0.0000	1.0000	75.30	

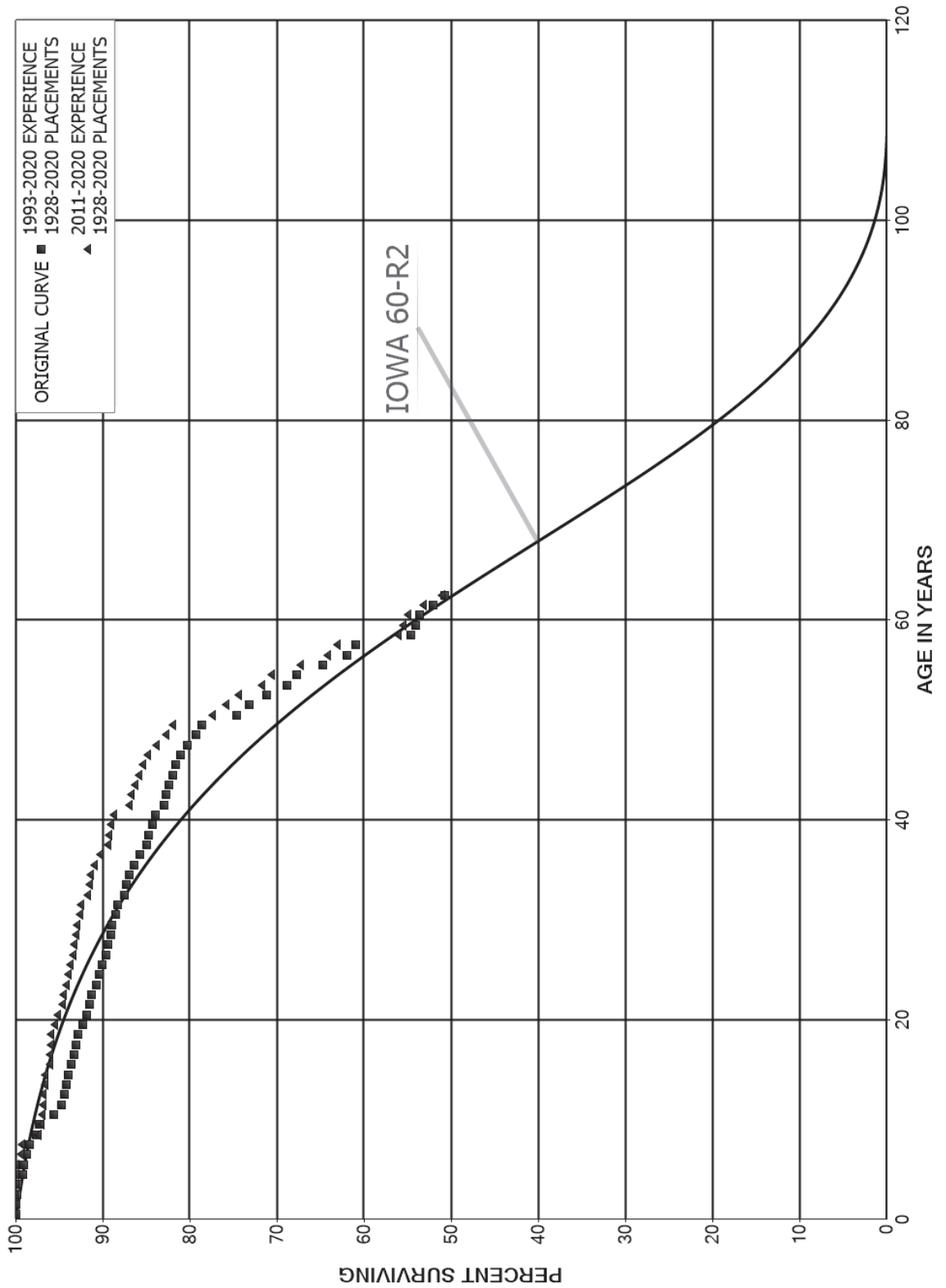
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2016			EXPERIENCE BAND 1993-2020		
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	7,381		0.0000	1.0000	75.30
80.5	7,271		0.0000	1.0000	75.30
81.5	7,173		0.0000	1.0000	75.30
82.5	7,110		0.0000	1.0000	75.30
83.5	7,001		0.0000	1.0000	75.30
84.5					75.30

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2020

EXPERIENCE BAND 1993-2020

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	33,263,802		0.0000	1.0000	100.00
0.5	34,880,460	26,336	0.0008	0.9992	100.00
1.5	35,527,625	22,693	0.0006	0.9994	99.92
2.5	35,370,255	57,486	0.0016	0.9984	99.86
3.5	36,450,785	178,593	0.0049	0.9951	99.70
4.5	36,419,586	33,702	0.0009	0.9991	99.21
5.5	35,927,514	137,039	0.0038	0.9962	99.12
6.5	38,880,790	120,615	0.0031	0.9969	98.74
7.5	38,615,446	325,533	0.0084	0.9916	98.43
8.5	38,850,488	119,130	0.0031	0.9969	97.60
9.5	38,668,954	688,120	0.0178	0.9822	97.30
10.5	38,378,046	346,668	0.0090	0.9910	95.57
11.5	39,012,588	140,899	0.0036	0.9964	94.71
12.5	38,297,781	97,226	0.0025	0.9975	94.37
13.5	37,563,313	73,678	0.0020	0.9980	94.13
14.5	37,014,044	132,457	0.0036	0.9964	93.94
15.5	36,455,800	108,416	0.0030	0.9970	93.61
16.5	36,044,461	105,870	0.0029	0.9971	93.33
17.5	35,882,364	83,340	0.0023	0.9977	93.05
18.5	34,990,047	229,377	0.0066	0.9934	92.84
19.5	34,043,052	127,197	0.0037	0.9963	92.23
20.5	32,262,445	117,361	0.0036	0.9964	91.89
21.5	30,603,928	91,832	0.0030	0.9970	91.55
22.5	29,241,672	172,867	0.0059	0.9941	91.28
23.5	27,962,008	91,634	0.0033	0.9967	90.74
24.5	27,481,294	121,383	0.0044	0.9956	90.44
25.5	26,437,888	110,370	0.0042	0.9958	90.04
26.5	25,789,980	62,604	0.0024	0.9976	89.66
27.5	24,328,369	90,790	0.0037	0.9963	89.45
28.5	22,916,033	48,486	0.0021	0.9979	89.11
29.5	21,588,356	112,021	0.0052	0.9948	88.92
30.5	19,969,480	41,089	0.0021	0.9979	88.46
31.5	17,697,421	147,350	0.0083	0.9917	88.28
32.5	16,007,976	49,644	0.0031	0.9969	87.55
33.5	15,250,140	65,558	0.0043	0.9957	87.27
34.5	10,681,907	63,274	0.0059	0.9941	86.90
35.5	9,508,765	77,278	0.0081	0.9919	86.38
36.5	8,096,364	68,483	0.0085	0.9915	85.68
37.5	7,234,830	24,250	0.0034	0.9966	84.96
38.5	6,348,145	26,535	0.0042	0.9958	84.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2020			EXPERIENCE BAND 1993-2020		
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	5,210,271	23,371	0.0045	0.9955	84.32
40.5	4,862,708	58,570	0.0120	0.9880	83.94
41.5	4,569,985	11,217	0.0025	0.9975	82.93
42.5	4,470,132	18,603	0.0042	0.9958	82.73
43.5	4,380,950	22,136	0.0051	0.9949	82.38
44.5	4,239,403	16,446	0.0039	0.9961	81.97
45.5	4,091,048	29,134	0.0071	0.9929	81.65
46.5	3,955,487	37,730	0.0095	0.9905	81.07
47.5	3,731,852	46,954	0.0126	0.9874	80.29
48.5	3,473,227	27,075	0.0078	0.9922	79.28
49.5	3,035,506	158,246	0.0521	0.9479	78.66
50.5	2,511,468	45,944	0.0183	0.9817	74.56
51.5	2,049,145	56,738	0.0277	0.9723	73.20
52.5	1,436,084	47,947	0.0334	0.9666	71.17
53.5	1,136,025	17,816	0.0157	0.9843	68.80
54.5	840,349	37,026	0.0441	0.9559	67.72
55.5	653,775	28,384	0.0434	0.9566	64.73
56.5	459,343	7,662	0.0167	0.9833	61.92
57.5	402,890	41,652	0.1034	0.8966	60.89
58.5	245,955	2,340	0.0095	0.9905	54.60
59.5	176,232	1,620	0.0092	0.9908	54.08
60.5	132,927	3,626	0.0273	0.9727	53.58
61.5	86,561	2,254	0.0260	0.9740	52.12
62.5	77,227	1,190	0.0154	0.9846	50.76
63.5	68,059	261	0.0038	0.9962	49.98
64.5	62,540	1,076	0.0172	0.9828	49.79
65.5	53,917	1,314	0.0244	0.9756	48.93
66.5	49,047	73	0.0015	0.9985	47.74
67.5	38,230	715	0.0187	0.9813	47.67
68.5	32,372	330	0.0102	0.9898	46.78
69.5	31,012	828	0.0267	0.9733	46.30
70.5	29,355	455	0.0155	0.9845	45.06
71.5	28,900		0.0000	1.0000	44.36
72.5	24,225		0.0000	1.0000	44.36
73.5	23,667	476	0.0201	0.9799	44.36
74.5	22,663	2,534	0.1118	0.8882	43.47
75.5	19,608	251	0.0128	0.9872	38.61
76.5	19,356		0.0000	1.0000	38.12
77.5	19,356	556	0.0287	0.9713	38.12
78.5	17,485		0.0000	1.0000	37.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2020			EXPERIENCE BAND 1993-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	17,375	388	0.0223	0.9777	37.02	
80.5	16,384	755	0.0461	0.9539	36.20	
81.5	15,353	128	0.0083	0.9917	34.53	
82.5	15,225		0.0000	1.0000	34.24	
83.5	15,197		0.0000	1.0000	34.24	
84.5	13,819		0.0000	1.0000	34.24	
85.5	13,083	2,390	0.1827	0.8173	34.24	
86.5	10,693		0.0000	1.0000	27.98	
87.5	10,693		0.0000	1.0000	27.98	
88.5	10,693		0.0000	1.0000	27.98	
89.5	269		0.0000	1.0000	27.98	
90.5	269		0.0000	1.0000	27.98	
91.5	269		0.0000	1.0000	27.98	
92.5					27.98	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2020

EXPERIENCE BAND 2011-2020

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	13,286,611		0.0000	1.0000	100.00
0.5	13,757,254		0.0000	1.0000	100.00
1.5	13,199,392		0.0000	1.0000	100.00
2.5	12,288,408	18,999	0.0015	0.9985	100.00
3.5	11,816,168	860	0.0001	0.9999	99.85
4.5	11,045,722	4,600	0.0004	0.9996	99.84
5.5	10,308,675	53,113	0.0052	0.9948	99.80
6.5	8,719,997	7,981	0.0009	0.9991	99.28
7.5	7,526,229	144,685	0.0192	0.9808	99.19
8.5	7,462,987	24,329	0.0033	0.9967	97.28
9.5	7,346,756	9,049	0.0012	0.9988	96.97
10.5	8,625,804	6,904	0.0008	0.9992	96.85
11.5	10,368,603	7,820	0.0008	0.9992	96.77
12.5	11,041,477	22,135	0.0020	0.9980	96.70
13.5	11,524,275	4,633	0.0004	0.9996	96.50
14.5	12,079,045	61,779	0.0051	0.9949	96.46
15.5	12,756,671	1,413	0.0001	0.9999	95.97
16.5	13,157,843	20,633	0.0016	0.9984	95.96
17.5	14,483,102	4,257	0.0003	0.9997	95.81
18.5	15,118,151	58,830	0.0039	0.9961	95.78
19.5	15,510,310	63,003	0.0041	0.9959	95.41
20.5	15,236,056	77,035	0.0051	0.9949	95.02
21.5	15,476,679	32,293	0.0021	0.9979	94.54
22.5	15,310,164	42,685	0.0028	0.9972	94.34
23.5	14,415,505	31,567	0.0022	0.9978	94.08
24.5	17,737,179	40,647	0.0023	0.9977	93.88
25.5	17,752,802	70,426	0.0040	0.9960	93.66
26.5	18,197,772	24,754	0.0014	0.9986	93.29
27.5	17,402,478	46,122	0.0027	0.9973	93.16
28.5	16,719,828	9,994	0.0006	0.9994	92.91
29.5	16,513,337	69,682	0.0042	0.9958	92.86
30.5	15,156,996	14,448	0.0010	0.9990	92.47
31.5	13,064,181	100,386	0.0077	0.9923	92.38
32.5	11,472,105	30,368	0.0026	0.9974	91.67
33.5	10,715,468	16,976	0.0016	0.9984	91.43
34.5	6,332,915	30,383	0.0048	0.9952	91.28
35.5	5,324,353	39,081	0.0073	0.9927	90.84
36.5	4,054,012	37,774	0.0093	0.9907	90.18
37.5	3,421,646	6,678	0.0020	0.9980	89.34
38.5	2,771,822	6,533	0.0024	0.9976	89.16

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2020			EXPERIENCE BAND 2011-2020		
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	2,084,317	8,448	0.0041	0.9959	88.95
40.5	2,165,155	42,000	0.0194	0.9806	88.59
41.5	2,385,896	6,139	0.0026	0.9974	86.87
42.5	2,962,749	16,972	0.0057	0.9943	86.65
43.5	3,148,001	17,344	0.0055	0.9945	86.15
44.5	3,326,543	13,739	0.0041	0.9959	85.68
45.5	3,355,680	24,729	0.0074	0.9926	85.32
46.5	3,414,323	37,188	0.0109	0.9891	84.70
47.5	3,253,593	46,910	0.0144	0.9856	83.77
48.5	3,143,006	26,522	0.0084	0.9916	82.57
49.5	2,795,560	158,235	0.0566	0.9434	81.87
50.5	2,316,904	45,609	0.0197	0.9803	77.24
51.5	1,951,696	37,344	0.0191	0.9809	75.71
52.5	1,366,844	47,819	0.0350	0.9650	74.27
53.5	1,076,022	17,816	0.0166	0.9834	71.67
54.5	790,519	36,756	0.0465	0.9535	70.48
55.5	614,127	28,384	0.0462	0.9538	67.20
56.5	421,592	7,662	0.0182	0.9818	64.10
57.5	375,280	41,652	0.1110	0.8890	62.93
58.5	224,564	2,340	0.0104	0.9896	55.95
59.5	156,891	1,620	0.0103	0.9897	55.37
60.5	114,486	3,626	0.0317	0.9683	54.79
61.5	55,306	2,254	0.0408	0.9592	53.06
62.5	50,978	1,190	0.0233	0.9767	50.90
63.5	43,491	261	0.0060	0.9940	49.71
64.5	38,687	1,076	0.0278	0.9722	49.41
65.5	30,585	1,314	0.0430	0.9570	48.03
66.5	25,715	73	0.0028	0.9972	45.97
67.5	15,374		0.0000	1.0000	45.84
68.5	14,080	330	0.0234	0.9766	45.84
69.5	13,081	828	0.0633	0.9367	44.77
70.5	12,028	455	0.0378	0.9622	41.93
71.5	12,404		0.0000	1.0000	40.35
72.5	7,729		0.0000	1.0000	40.35
73.5	7,586	476	0.0627	0.9373	40.35
74.5	8,716	2,534	0.2907	0.7093	37.82
75.5	6,525	251	0.0385	0.9615	26.82
76.5	6,274		0.0000	1.0000	25.79
77.5	6,274	556	0.0885	0.9115	25.79
78.5	4,402		0.0000	1.0000	23.51

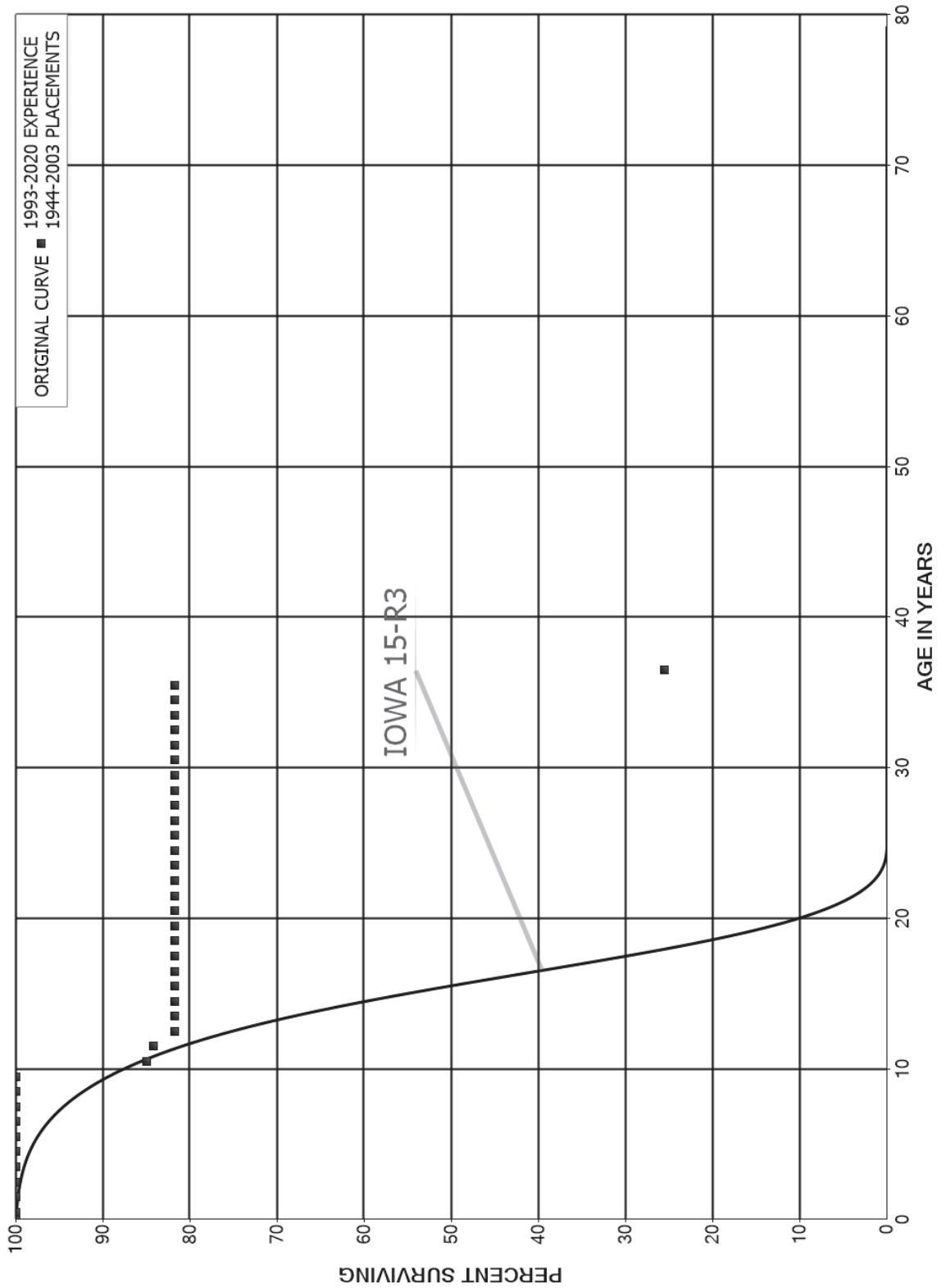
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2020			EXPERIENCE BAND 2011-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	17,106	388	0.0227	0.9773	23.51	
80.5	16,115	755	0.0469	0.9531	22.98	
81.5	15,083	128	0.0085	0.9915	21.90	
82.5	15,225		0.0000	1.0000	21.71	
83.5	15,197		0.0000	1.0000	21.71	
84.5	13,819		0.0000	1.0000	21.71	
85.5	13,083	2,390	0.1827	0.8173	21.71	
86.5	10,693		0.0000	1.0000	17.75	
87.5	10,693		0.0000	1.0000	17.75	
88.5	10,693		0.0000	1.0000	17.75	
89.5	269		0.0000	1.0000	17.75	
90.5	269		0.0000	1.0000	17.75	
91.5	269		0.0000	1.0000	17.75	
92.5					17.75	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2003

EXPERIENCE BAND 1993-2020

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	15,006		0.0000	1.0000	100.00
0.5	15,006		0.0000	1.0000	100.00
1.5	15,006		0.0000	1.0000	100.00
2.5	15,006		0.0000	1.0000	100.00
3.5	15,006		0.0000	1.0000	100.00
4.5	15,006		0.0000	1.0000	100.00
5.5	31,127		0.0000	1.0000	100.00
6.5	31,127		0.0000	1.0000	100.00
7.5	37,112		0.0000	1.0000	100.00
8.5	37,441		0.0000	1.0000	100.00
9.5	38,546	5,786	0.1501	0.8499	100.00
10.5	32,760	330	0.0101	0.9899	84.99
11.5	38,932	1,104	0.0284	0.9716	84.13
12.5	37,828		0.0000	1.0000	81.75
13.5	37,828		0.0000	1.0000	81.75
14.5	37,828		0.0000	1.0000	81.75
15.5	37,851		0.0000	1.0000	81.75
16.5	37,851		0.0000	1.0000	81.75
17.5	22,845		0.0000	1.0000	81.75
18.5	22,845		0.0000	1.0000	81.75
19.5	22,845		0.0000	1.0000	81.75
20.5	23,636		0.0000	1.0000	81.75
21.5	23,636		0.0000	1.0000	81.75
22.5	23,636		0.0000	1.0000	81.75
23.5	23,636		0.0000	1.0000	81.75
24.5	23,893		0.0000	1.0000	81.75
25.5	23,893		0.0000	1.0000	81.75
26.5	23,893		0.0000	1.0000	81.75
27.5	23,893		0.0000	1.0000	81.75
28.5	23,893		0.0000	1.0000	81.75
29.5	24,415		0.0000	1.0000	81.75
30.5	24,415		0.0000	1.0000	81.75
31.5	25,279		0.0000	1.0000	81.75
32.5	25,279		0.0000	1.0000	81.75
33.5	9,157		0.0000	1.0000	81.75
34.5	9,157		0.0000	1.0000	81.75
35.5	8,958	6,168	0.6885	0.3115	81.75
36.5	3,029		0.0000	1.0000	25.46
37.5	3,029		0.0000	1.0000	25.46
38.5	3,029		0.0000	1.0000	25.46

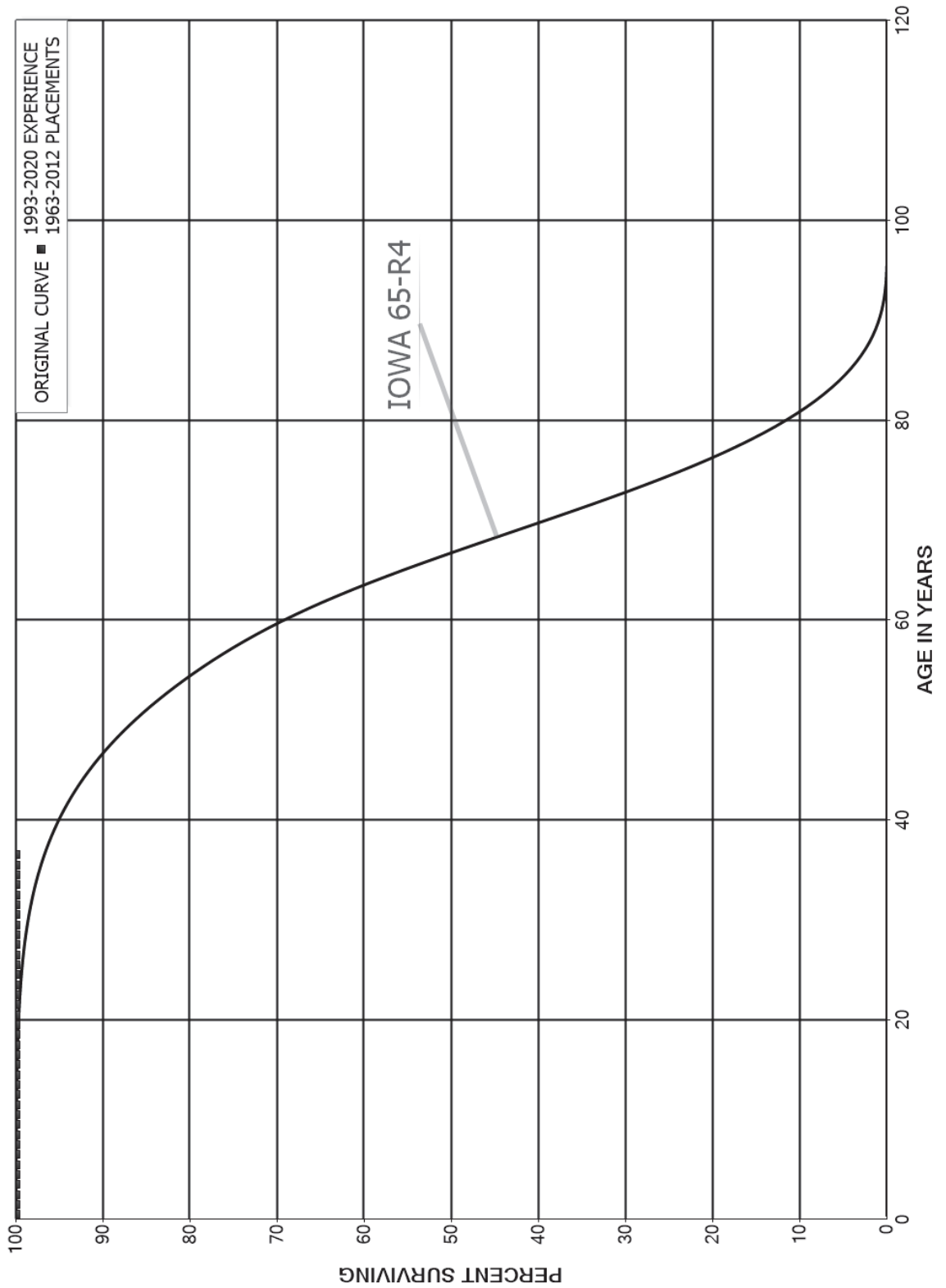
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2003			EXPERIENCE BAND 1993-2020		
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	2,695	0	0.0000	1.0000	25.46
40.5	2,695		0.0000	1.0000	25.46
41.5	2,695		0.0000	1.0000	25.46
42.5	2,881		0.0000	1.0000	25.46
43.5	2,872		0.0000	1.0000	25.46
44.5	2,872		0.0000	1.0000	25.46
45.5	2,872		0.0000	1.0000	25.46
46.5	2,872		0.0000	1.0000	25.46
47.5	2,872		0.0000	1.0000	25.46
48.5	2,101		0.0000	1.0000	25.46
49.5	2,101		0.0000	1.0000	25.46
50.5	2,101		0.0000	1.0000	25.46
51.5	2,101		0.0000	1.0000	25.46
52.5	1,844		0.0000	1.0000	25.46
53.5	1,844		0.0000	1.0000	25.46
54.5	1,844		0.0000	1.0000	25.46
55.5	1,844		0.0000	1.0000	25.46
56.5	1,844		0.0000	1.0000	25.46
57.5	1,322		0.0000	1.0000	25.46
58.5	1,322		0.0000	1.0000	25.46
59.5	459		0.0000	1.0000	25.46
60.5	459		0.0000	1.0000	25.46
61.5	459		0.0000	1.0000	25.46
62.5	459		0.0000	1.0000	25.46
63.5	459		0.0000	1.0000	25.46
64.5	220		0.0000	1.0000	25.46
65.5	220		0.0000	1.0000	25.46
66.5	220		0.0000	1.0000	25.46
67.5	220	14	0.0629	0.9371	25.46
68.5	206		0.0000	1.0000	23.86
69.5	206		0.0000	1.0000	23.86
70.5	20		0.0000	1.0000	23.86
71.5	20		0.0000	1.0000	23.86
72.5	20		0.0000	1.0000	23.86
73.5	20		0.0000	1.0000	23.86
74.5	20		0.0000	1.0000	23.86
75.5	20		0.0000	1.0000	23.86
76.5					23.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 389.20 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2012

EXPERIENCE BAND 1993-2020

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	2,095,394		0.0000	1.0000	100.00
0.5	2,095,394		0.0000	1.0000	100.00
1.5	2,095,394		0.0000	1.0000	100.00
2.5	2,095,394		0.0000	1.0000	100.00
3.5	2,095,394		0.0000	1.0000	100.00
4.5	2,095,394		0.0000	1.0000	100.00
5.5	2,095,394		0.0000	1.0000	100.00
6.5	2,095,394		0.0000	1.0000	100.00
7.5	2,095,394		0.0000	1.0000	100.00
8.5	2,095,885		0.0000	1.0000	100.00
9.5	2,095,885		0.0000	1.0000	100.00
10.5	2,095,885		0.0000	1.0000	100.00
11.5	2,005,110		0.0000	1.0000	100.00
12.5	2,005,110		0.0000	1.0000	100.00
13.5	2,005,110		0.0000	1.0000	100.00
14.5	1,919,565		0.0000	1.0000	100.00
15.5	1,919,565		0.0000	1.0000	100.00
16.5	1,867,448		0.0000	1.0000	100.00
17.5	304,194		0.0000	1.0000	100.00
18.5	54,827		0.0000	1.0000	100.00
19.5	500		0.0000	1.0000	100.00
20.5	500		0.0000	1.0000	100.00
21.5	500		0.0000	1.0000	100.00
22.5	500		0.0000	1.0000	100.00
23.5	510		0.0000	1.0000	100.00
24.5	510		0.0000	1.0000	100.00
25.5	510		0.0000	1.0000	100.00
26.5	510		0.0000	1.0000	100.00
27.5	510		0.0000	1.0000	100.00
28.5	510		0.0000	1.0000	100.00
29.5	521		0.0000	1.0000	100.00
30.5	521		0.0000	1.0000	100.00
31.5	521		0.0000	1.0000	100.00
32.5	521		0.0000	1.0000	100.00
33.5	521		0.0000	1.0000	100.00
34.5	521		0.0000	1.0000	100.00
35.5	521		0.0000	1.0000	100.00
36.5	21		0.0000	1.0000	100.00
37.5	21		0.0000	1.0000	100.00
38.5	21		0.0000	1.0000	100.00

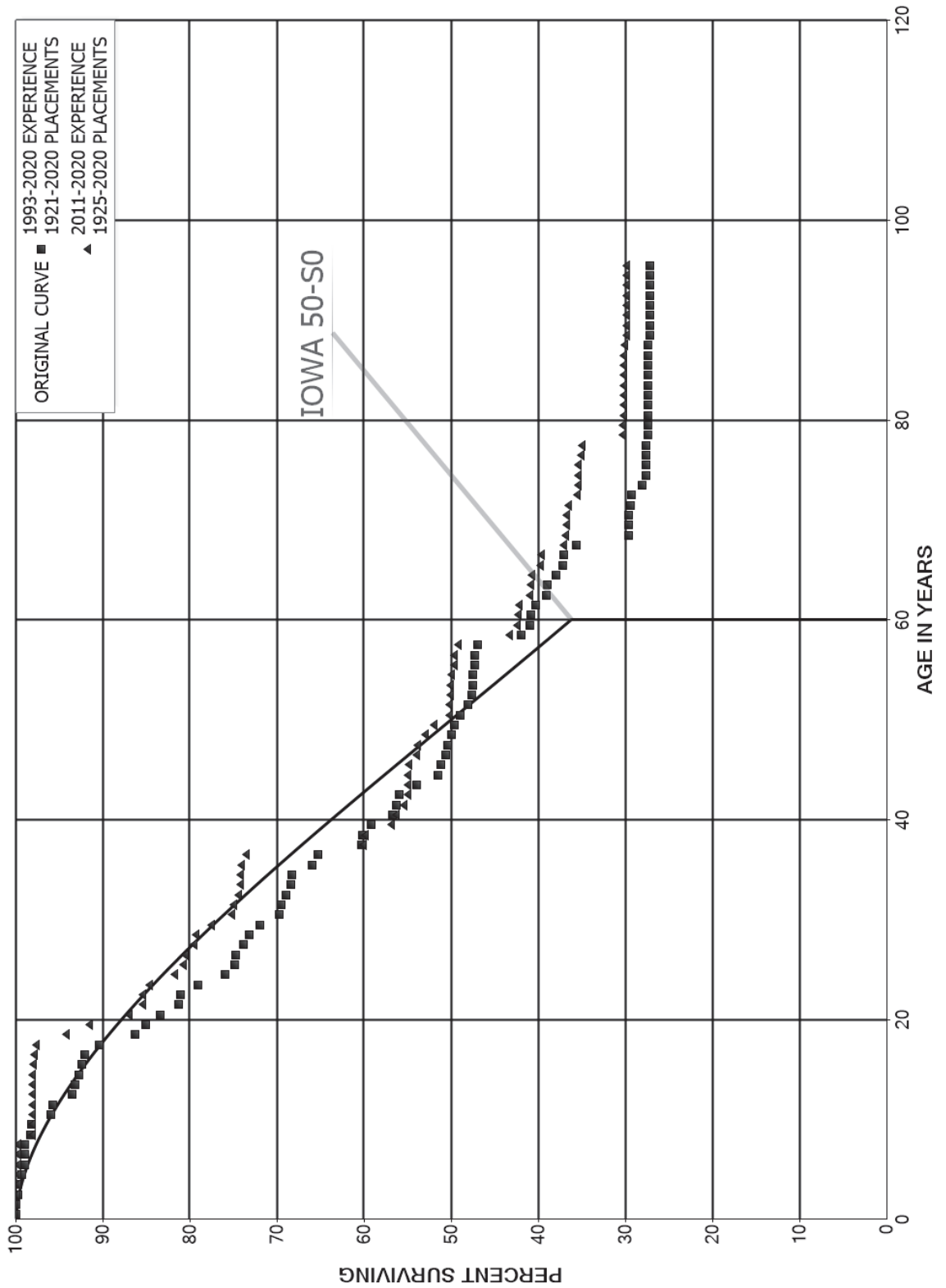
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2012			EXPERIENCE BAND 1993-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21		0.0000	1.0000	100.00
40.5	21		0.0000	1.0000	100.00
41.5	21		0.0000	1.0000	100.00
42.5	21		0.0000	1.0000	100.00
43.5	21		0.0000	1.0000	100.00
44.5	21		0.0000	1.0000	100.00
45.5	21		0.0000	1.0000	100.00
46.5	21		0.0000	1.0000	100.00
47.5	21		0.0000	1.0000	100.00
48.5	21		0.0000	1.0000	100.00
49.5	21		0.0000	1.0000	100.00
50.5	21		0.0000	1.0000	100.00
51.5	11		0.0000	1.0000	100.00
52.5	11		0.0000	1.0000	100.00
53.5	11		0.0000	1.0000	100.00
54.5	11		0.0000	1.0000	100.00
55.5	11		0.0000	1.0000	100.00
56.5	11		0.0000	1.0000	100.00
57.5					100.00

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2020

EXPERIENCE BAND 1993-2020

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	15,138,148		0.0000	1.0000	100.00
0.5	16,190,288	17,183	0.0011	0.9989	100.00
1.5	16,391,339	26,540	0.0016	0.9984	99.89
2.5	21,495,870	8,849	0.0004	0.9996	99.73
3.5	21,704,848	83,373	0.0038	0.9962	99.69
4.5	21,870,010	75,143	0.0034	0.9966	99.31
5.5	19,907,464		0.0000	1.0000	98.97
6.5	20,182,389	7,245	0.0004	0.9996	98.97
7.5	20,229,829	132,070	0.0065	0.9935	98.93
8.5	23,323,392	20,590	0.0009	0.9991	98.29
9.5	22,855,043	517,419	0.0226	0.9774	98.20
10.5	22,570,811	62,857	0.0028	0.9972	95.98
11.5	22,451,143	521,533	0.0232	0.9768	95.71
12.5	21,811,307	81,246	0.0037	0.9963	93.49
13.5	20,874,882	85,979	0.0041	0.9959	93.14
14.5	16,756,215	71,167	0.0042	0.9958	92.75
15.5	16,437,432	43,892	0.0027	0.9973	92.36
16.5	17,041,738	314,723	0.0185	0.9815	92.11
17.5	16,499,565	746,197	0.0452	0.9548	90.41
18.5	15,477,954	223,335	0.0144	0.9856	86.32
19.5	13,557,563	261,127	0.0193	0.9807	85.08
20.5	13,064,000	334,981	0.0256	0.9744	83.44
21.5	12,399,191	38,766	0.0031	0.9969	81.30
22.5	12,364,219	302,837	0.0245	0.9755	81.04
23.5	12,480,397	498,085	0.0399	0.9601	79.06
24.5	11,781,388	161,269	0.0137	0.9863	75.90
25.5	11,779,693	22,391	0.0019	0.9981	74.87
26.5	11,632,571	133,492	0.0115	0.9885	74.72
27.5	11,444,591	100,086	0.0087	0.9913	73.87
28.5	9,837,401	166,537	0.0169	0.9831	73.22
29.5	9,582,691	302,149	0.0315	0.9685	71.98
30.5	7,889,479	24,064	0.0031	0.9969	69.71
31.5	7,574,415	64,652	0.0085	0.9915	69.50
32.5	6,580,547	49,990	0.0076	0.9924	68.90
33.5	6,496,590	12,366	0.0019	0.9981	68.38
34.5	6,795,413	234,083	0.0344	0.9656	68.25
35.5	6,695,881	61,812	0.0092	0.9908	65.90
36.5	4,320,624	331,263	0.0767	0.9233	65.29
37.5	4,592,298	11,729	0.0026	0.9974	60.29
38.5	4,505,711	70,969	0.0158	0.9842	60.13

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2020			EXPERIENCE BAND 1993-2020		
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	4,304,333	179,388	0.0417	0.9583	59.18
40.5	4,113,483	27,674	0.0067	0.9933	56.72
41.5	4,190,119	32,644	0.0078	0.9922	56.34
42.5	4,055,772	137,913	0.0340	0.9660	55.90
43.5	3,830,669	173,173	0.0452	0.9548	54.00
44.5	3,592,181	26,206	0.0073	0.9927	51.56
45.5	3,548,996	36,401	0.0103	0.9897	51.18
46.5	3,499,353	19,512	0.0056	0.9944	50.65
47.5	3,430,218	24,685	0.0072	0.9928	50.37
48.5	3,385,184	23,937	0.0071	0.9929	50.01
49.5	3,213,190	42,408	0.0132	0.9868	49.66
50.5	3,105,465	60,176	0.0194	0.9806	49.00
51.5	2,517,226	22,068	0.0088	0.9912	48.05
52.5	2,363,958	4,481	0.0019	0.9981	47.63
53.5	2,141,658	1,751	0.0008	0.9992	47.54
54.5	2,109,954	8,961	0.0042	0.9958	47.50
55.5	2,086,831	223	0.0001	0.9999	47.30
56.5	2,048,575	13,446	0.0066	0.9934	47.29
57.5	2,007,924	215,832	0.1075	0.8925	46.98
58.5	1,776,081	41,586	0.0234	0.9766	41.93
59.5	1,704,493	5,410	0.0032	0.9968	40.95
60.5	1,682,541	22,598	0.0134	0.9866	40.82
61.5	1,644,695	49,854	0.0303	0.9697	40.27
62.5	1,237,098	3,606	0.0029	0.9971	39.05
63.5	1,048,093	26,133	0.0249	0.9751	38.94
64.5	875,699	17,380	0.0198	0.9802	37.97
65.5	402,723	1,926	0.0048	0.9952	37.21
66.5	285,330	11,140	0.0390	0.9610	37.04
67.5	467,268	77,948	0.1668	0.8332	35.59
68.5	374,860	297	0.0008	0.9992	29.65
69.5	369,671	146	0.0004	0.9996	29.63
70.5	279,176	2,198	0.0079	0.9921	29.62
71.5	275,350	442	0.0016	0.9984	29.38
72.5	274,908	12,142	0.0442	0.9558	29.34
73.5	260,963	3,738	0.0143	0.9857	28.04
74.5	257,225		0.0000	1.0000	27.64
75.5	253,444	84	0.0003	0.9997	27.64
76.5	253,360	65	0.0003	0.9997	27.63
77.5	252,563	1,632	0.0065	0.9935	27.62
78.5	250,932		0.0000	1.0000	27.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2020			EXPERIENCE BAND 1993-2020			
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	246,037	42	0.0002	0.9998	27.45	
80.5	245,859		0.0000	1.0000	27.44	
81.5	242,578	139	0.0006	0.9994	27.44	
82.5	241,361		0.0000	1.0000	27.43	
83.5	241,336		0.0000	1.0000	27.43	
84.5	240,247		0.0000	1.0000	27.43	
85.5	240,167		0.0000	1.0000	27.43	
86.5	240,167	637	0.0027	0.9973	27.43	
87.5	239,530	1,485	0.0062	0.9938	27.35	
88.5	238,046		0.0000	1.0000	27.18	
89.5	236,046		0.0000	1.0000	27.18	
90.5	235,766		0.0000	1.0000	27.18	
91.5	216,453		0.0000	1.0000	27.18	
92.5	216,453		0.0000	1.0000	27.18	
93.5	216,453		0.0000	1.0000	27.18	
94.5	216,453		0.0000	1.0000	27.18	
95.5					27.18	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2020

EXPERIENCE BAND 2011-2020

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	8,555,379		0.0000	1.0000	100.00
0.5	8,066,326		0.0000	1.0000	100.00
1.5	8,611,190	23,318	0.0027	0.9973	100.00
2.5	7,359,723	8,849	0.0012	0.9988	99.73
3.5	7,434,285		0.0000	1.0000	99.61
4.5	5,596,693		0.0000	1.0000	99.61
5.5	3,738,459		0.0000	1.0000	99.61
6.5	3,779,679		0.0000	1.0000	99.61
7.5	3,752,531	61,374	0.0164	0.9836	99.61
8.5	3,613,818		0.0000	1.0000	97.98
9.5	3,872,265		0.0000	1.0000	97.98
10.5	4,160,618		0.0000	1.0000	97.98
11.5	3,825,124		0.0000	1.0000	97.98
12.5	3,818,278		0.0000	1.0000	97.98
13.5	2,905,399		0.0000	1.0000	97.98
14.5	3,273,495	5,795	0.0018	0.9982	97.98
15.5	2,996,320	3,200	0.0011	0.9989	97.81
16.5	3,017,980	6,348	0.0021	0.9979	97.70
17.5	2,958,932	102,939	0.0348	0.9652	97.50
18.5	4,344,318	123,793	0.0285	0.9715	94.10
19.5	3,812,819	190,711	0.0500	0.9500	91.42
20.5	4,748,207	84,508	0.0178	0.9822	86.85
21.5	4,745,031	3,920	0.0008	0.9992	85.30
22.5	5,701,668	49,384	0.0087	0.9913	85.23
23.5	5,824,299	200,576	0.0344	0.9656	84.50
24.5	5,511,457	66,069	0.0120	0.9880	81.59
25.5	5,669,177	15,634	0.0028	0.9972	80.61
26.5	8,130,819	103,195	0.0127	0.9873	80.39
27.5	7,937,389	22,703	0.0029	0.9971	79.37
28.5	6,636,903	145,972	0.0220	0.9780	79.14
29.5	6,853,195	210,755	0.0308	0.9692	77.40
30.5	5,274,234	12,196	0.0023	0.9977	75.02
31.5	5,024,675	38,586	0.0077	0.9923	74.84
32.5	4,560,341	9,219	0.0020	0.9980	74.27
33.5	4,528,900	1,926	0.0004	0.9996	74.12
34.5	4,368,232	5,508	0.0013	0.9987	74.09
35.5	4,073,220	31,166	0.0077	0.9923	73.99
36.5	1,565,065	288,377	0.1843	0.8157	73.43
37.5	1,253,560	3,809	0.0030	0.9970	59.90
38.5	1,155,499	57,821	0.0500	0.9500	59.72

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 2011-2020		
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	728,043	7,452	0.0102	0.9898	56.73
40.5	744,992	12,051	0.0162	0.9838	56.15
41.5	1,231,145	9,886	0.0080	0.9920	55.24
42.5	1,128,147		0.0000	1.0000	54.80
43.5	1,239,783		0.0000	1.0000	54.80
44.5	1,204,861	516	0.0004	0.9996	54.80
45.5	1,216,184	20,642	0.0170	0.9830	54.77
46.5	1,222,033	1,765	0.0014	0.9986	53.84
47.5	1,201,396	21,188	0.0176	0.9824	53.77
48.5	1,112,434	19,783	0.0178	0.9822	52.82
49.5	1,110,017	39,016	0.0351	0.9649	51.88
50.5	1,043,150		0.0000	1.0000	50.05
51.5	629,595	961	0.0015	0.9985	50.05
52.5	889,432	876	0.0010	0.9990	49.98
53.5	919,260	1,580	0.0017	0.9983	49.93
54.5	1,056,017	7,575	0.0072	0.9928	49.84
55.5	1,512,344	223	0.0001	0.9999	49.49
56.5	1,601,263	13,446	0.0084	0.9916	49.48
57.5	1,804,930	215,295	0.1193	0.8807	49.06
58.5	1,590,613	33,666	0.0212	0.9788	43.21
59.5	1,535,042	5,410	0.0035	0.9965	42.30
60.5	1,620,545	2,175	0.0013	0.9987	42.15
61.5	1,517,876	45,454	0.0299	0.9701	42.09
62.5	1,113,800	2,956	0.0027	0.9973	40.83
63.5	904,169	2,683	0.0030	0.9970	40.72
64.5	755,225	17,380	0.0230	0.9770	40.60
65.5	286,256	926	0.0032	0.9968	39.67
66.5	171,937	11,140	0.0648	0.9352	39.54
67.5	130,475	1,014	0.0078	0.9922	36.98
68.5	112,897	297	0.0026	0.9974	36.69
69.5	112,603		0.0000	1.0000	36.59
70.5	17,432	93	0.0053	0.9947	36.59
71.5	16,728	442	0.0264	0.9736	36.40
72.5	17,588	100	0.0057	0.9943	35.44
73.5	15,710	1	0.0001	0.9999	35.23
74.5	16,840		0.0000	1.0000	35.23
75.5	13,138	84	0.0064	0.9936	35.23
76.5	13,054	65	0.0049	0.9951	35.01
77.5	12,258	1,632	0.1331	0.8669	34.83
78.5	10,626		0.0000	1.0000	30.20

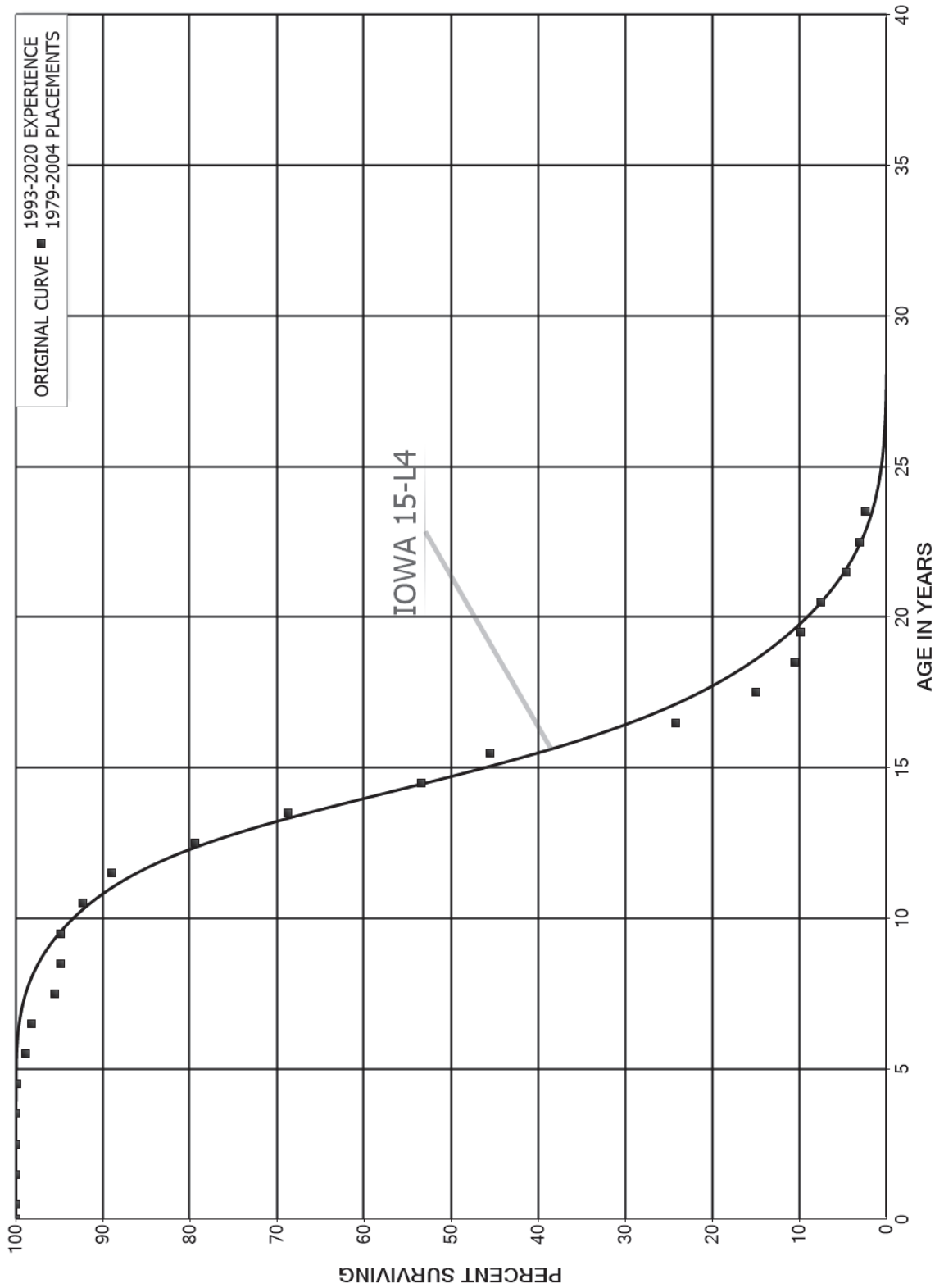
NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2020			EXPERIENCE BAND 2011-2020			
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	7,731	42	0.0054	0.9946	30.20	
80.5	8,433		0.0000	1.0000	30.03	
81.5	25,987		0.0000	1.0000	30.03	
82.5	24,908		0.0000	1.0000	30.03	
83.5	24,883		0.0000	1.0000	30.03	
84.5	23,794		0.0000	1.0000	30.03	
85.5	240,167		0.0000	1.0000	30.03	
86.5	240,167	637	0.0027	0.9973	30.03	
87.5	239,530	1,485	0.0062	0.9938	29.95	
88.5	238,046		0.0000	1.0000	29.77	
89.5	236,046		0.0000	1.0000	29.77	
90.5	235,766		0.0000	1.0000	29.77	
91.5	216,453		0.0000	1.0000	29.77	
92.5	216,453		0.0000	1.0000	29.77	
93.5	216,453		0.0000	1.0000	29.77	
94.5	216,453		0.0000	1.0000	29.77	
95.5					29.77	

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000 #
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000 #

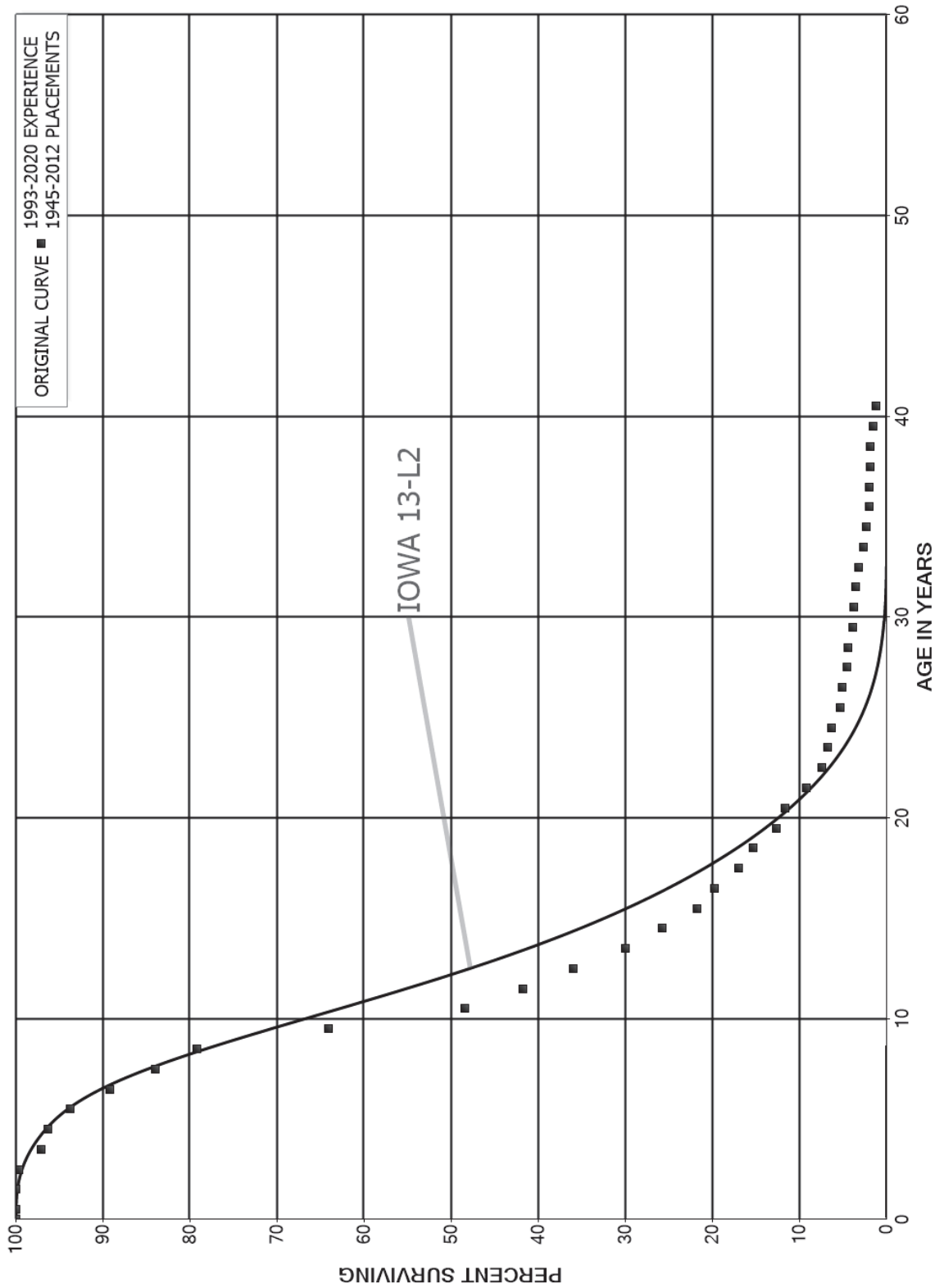
ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2004

EXPERIENCE BAND 1993-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,042,568		0.0000	1.0000	100.00
0.5	7,133,784		0.0000	1.0000	100.00
1.5	8,770,881		0.0000	1.0000	100.00
2.5	8,821,991		0.0000	1.0000	100.00
3.5	8,888,964	17,364	0.0020	0.9980	100.00
4.5	8,871,600	84,395	0.0095	0.9905	99.80
5.5	8,813,284	57,921	0.0066	0.9934	98.86
6.5	8,841,083	241,651	0.0273	0.9727	98.21
7.5	8,692,022	63,937	0.0074	0.9926	95.52
8.5	8,628,085		0.0000	1.0000	94.82
9.5	8,628,085	230,439	0.0267	0.9733	94.82
10.5	8,413,781	307,434	0.0365	0.9635	92.29
11.5	8,191,490	878,400	0.1072	0.8928	88.91
12.5	7,373,217	992,427	0.1346	0.8654	79.38
13.5	7,312,716	1,627,274	0.2225	0.7775	68.70
14.5	5,685,442	837,958	0.1474	0.8526	53.41
15.5	4,847,484	2,274,585	0.4692	0.5308	45.54
16.5	2,572,899	986,320	0.3833	0.6167	24.17
17.5	1,586,579	468,022	0.2950	0.7050	14.90
18.5	1,118,556	77,348	0.0691	0.9309	10.51
19.5	1,041,208	238,538	0.2291	0.7709	9.78
20.5	802,670	306,403	0.3817	0.6183	7.54
21.5	383,674	135,425	0.3530	0.6470	4.66
22.5	248,249	53,456	0.2153	0.7847	3.02
23.5	77,615		0.0000	1.0000	2.37
24.5	77,615		0.0000	1.0000	2.37
25.5	77,615		0.0000	1.0000	2.37
26.5	77,615		0.0000	1.0000	2.37
27.5	77,615		0.0000	1.0000	2.37
28.5	77,615		0.0000	1.0000	2.37
29.5	77,615		0.0000	1.0000	2.37
30.5	36,179		0.0000	1.0000	2.37
31.5	36,179		0.0000	1.0000	2.37
32.5	36,179		0.0000	1.0000	2.37
33.5	36,179		0.0000	1.0000	2.37
34.5	36,179		0.0000	1.0000	2.37
35.5	36,179		0.0000	1.0000	2.37
36.5	36,179	36,179	1.0000		2.37
37.5					

NORTHERN INDIANA PUBLIC SERVICE COMPANY
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-2012

EXPERIENCE BAND 1993-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,613,547		0.0000	1.0000	100.00
0.5	10,429,539		0.0000	1.0000	100.00
1.5	12,503,841	52,577	0.0042	0.9958	100.00
2.5	12,585,041	322,116	0.0256	0.9744	99.58
3.5	12,426,580	94,891	0.0076	0.9924	97.03
4.5	12,335,050	334,488	0.0271	0.9729	96.29
5.5	13,658,600	661,538	0.0484	0.9516	93.68
6.5	14,361,649	835,715	0.0582	0.9418	89.14
7.5	14,556,261	834,687	0.0573	0.9427	83.95
8.5	14,210,661	2,714,031	0.1910	0.8090	79.14
9.5	12,364,073	3,026,420	0.2448	0.7552	64.03
10.5	9,883,174	1,344,812	0.1361	0.8639	48.35
11.5	9,642,131	1,340,092	0.1390	0.8610	41.77
12.5	8,791,826	1,457,551	0.1658	0.8342	35.97
13.5	7,864,090	1,122,672	0.1428	0.8572	30.01
14.5	6,940,437	1,064,691	0.1534	0.8466	25.72
15.5	5,960,881	568,383	0.0954	0.9046	21.78
16.5	5,609,321	790,196	0.1409	0.8591	19.70
17.5	4,955,550	472,299	0.0953	0.9047	16.92
18.5	4,543,553	795,336	0.1750	0.8250	15.31
19.5	3,749,036	293,337	0.0782	0.9218	12.63
20.5	3,569,545	752,061	0.2107	0.7893	11.64
21.5	2,716,252	518,300	0.1908	0.8092	9.19
22.5	2,152,559	218,459	0.1015	0.8985	7.44
23.5	1,824,191	115,737	0.0634	0.9366	6.68
24.5	1,658,452	244,611	0.1475	0.8525	6.26
25.5	1,390,324	73,662	0.0530	0.9470	5.33
26.5	1,237,828	124,351	0.1005	0.8995	5.05
27.5	1,012,957	27,193	0.0268	0.9732	4.54
28.5	1,011,019	130,109	0.1287	0.8713	4.42
29.5	919,338	31,014	0.0337	0.9663	3.85
30.5	889,344	63,936	0.0719	0.9281	3.72
31.5	847,445	68,640	0.0810	0.9190	3.46
32.5	735,352	129,934	0.1767	0.8233	3.18
33.5	517,144	61,388	0.1187	0.8813	2.61
34.5	402,560	52,357	0.1301	0.8699	2.30
35.5	343,751	9,129	0.0266	0.9734	2.00
36.5	326,810	19,219	0.0588	0.9412	1.95
37.5	265,140	5,819	0.0219	0.9781	1.84
38.5	258,289	38,623	0.1495	0.8505	1.80

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-2012			EXPERIENCE BAND 1993-2020		
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	218,724	45,617	0.2086	0.7914	1.53
40.5	150,448	9,258	0.0615	0.9385	1.21
41.5	137,919		0.0000	1.0000	1.13
42.5	133,858	55,660	0.4158	0.5842	1.13
43.5	78,975		0.0000	1.0000	0.66
44.5	74,657	766	0.0103	0.9897	0.66
45.5	66,392		0.0000	1.0000	0.66
46.5	56,392		0.0000	1.0000	0.66
47.5	56,148		0.0000	1.0000	0.66
48.5	28,955		0.0000	1.0000	0.66
49.5	27,469	4,503	0.1639	0.8361	0.66
50.5	22,966	663	0.0289	0.9711	0.55
51.5	21,637	4,123	0.1906	0.8094	0.53
52.5	13,477		0.0000	1.0000	0.43
53.5	11,646		0.0000	1.0000	0.43
54.5	10,855		0.0000	1.0000	0.43
55.5	10,855		0.0000	1.0000	0.43
56.5	9,746		0.0000	1.0000	0.43
57.5	9,746	2,219	0.2277	0.7723	0.43
58.5	5,547		0.0000	1.0000	0.33
59.5	4,273		0.0000	1.0000	0.33
60.5	3,025		0.0000	1.0000	0.33
61.5	3,025		0.0000	1.0000	0.33
62.5	3,025	1,763	0.5827	0.4173	0.33
63.5	1,262		0.0000	1.0000	0.14
64.5	1,262		0.0000	1.0000	0.14
65.5	1,262		0.0000	1.0000	0.14
66.5	1,262		0.0000	1.0000	0.14
67.5	979		0.0000	1.0000	0.14
68.5	979		0.0000	1.0000	0.14
69.5	979		0.0000	1.0000	0.14
70.5	979		0.0000	1.0000	0.14
71.5					0.14

PART VIII. NET SALVAGE STATISTICS

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	350	617	176		0	617-	176-
2001							
2002							
2003							
2004							
2005							
2006	6,000	1,074	18		0	1,074-	18-
2007	3,186		0		0		0
2008	5,000		1-	0	0	1	0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	5,211		0		0		0
2017	36,570	109,909	301		0	109,909-	301-
2018	539		0		0		0
2019							
2020	32,457	11,935	37		0	11,935-	37-
TOTAL	89,312	123,534	138		0	123,534-	138-

THREE-YEAR MOVING AVERAGES

00-02	117	206	176		0	206-	176-
01-03							
02-04							
03-05							
04-06	2,000	358	18		0	358-	18-
05-07	3,062	358	12		0	358-	12-
06-08	4,729	358	8		0	358-	8-
07-09	2,729		0		0		0
08-10	1,667		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	1,737		0		0		0
15-17	13,927	36,636	263		0	36,636-	263-
16-18	14,106	36,636	260		0	36,636-	260-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

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	12,370	36,636	296		0	36,636-	296-
18-20	10,999	3,978	36		0	3,978-	36-
FIVE-YEAR AVERAGE							
16-20	14,955	24,369	163		0	24,369-	163-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 352.00 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	110,177	5,362	5		0	5,362-	5-
2005							
2006	235,181	57,678	25		0	57,678-	25-
2007		3,545				3,545-	
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	1,429		0		0		0
2017		35,537				35,537-	
2018							
2019							
2020							
TOTAL	346,787	102,121	29		0	102,121-	29-

THREE-YEAR MOVING AVERAGES

04-06	115,119	21,013	18		0	21,013-	18-
05-07	78,394	20,408	26		0	20,408-	26-
06-08	78,394	20,408	26		0	20,408-	26-
07-09		1,182				1,182-	
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	476		0		0		0
15-17	476	11,846			0	11,846-	
16-18	476	11,846			0	11,846-	
17-19		11,846				11,846-	
18-20							

FIVE-YEAR AVERAGE

16-20	286	7,107			0	7,107-	
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NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 353.00 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999		54,743				54,743-	
2000	17,016	39,300	231		0	39,300-	231-
2001	51,797	69,776	135		0	69,776-	135-
2002	37,494	21,511	57		0	21,511-	57-
2003	27,743	28,215	102		0	28,215-	102-
2004							
2005	3,887		0		0		0
2006							
2007	64,607	114,279	177		0	114,279-	177-
2008	59,319	57	0		0	57-	0
2009							
2010							
2011							
2012	209,410		0		0		0
2013	6,567	36	1		0	36-	1-
2014	5,593	238	4		0	238-	4-
2015	594,683	6,977	1		0	6,977-	1-
2016	10,499	63,477	605		0	63,477-	605-
2017	416,713	67,144	16		0	67,144-	16-
2018	52,406		0		0		0
2019	7,051	1,000	14		0	1,000-	14-
2020	4,775		0		0		0
TOTAL	1,569,560	466,752	30		0	466,752-	30-

THREE-YEAR MOVING AVERAGES

99-01	22,938	54,606	238		0	54,606-	238-
00-02	35,436	43,529	123		0	43,529-	123-
01-03	39,011	39,834	102		0	39,834-	102-
02-04	21,746	16,575	76		0	16,575-	76-
03-05	10,543	9,405	89		0	9,405-	89-
04-06	1,296		0		0		0
05-07	22,831	38,093	167		0	38,093-	167-
06-08	41,309	38,112	92		0	38,112-	92-
07-09	41,309	38,112	92		0	38,112-	92-
08-10	19,773	19	0		0	19-	0
09-11							
10-12	69,803		0		0		0
11-13	71,992	12	0		0	12-	0
12-14	73,857	91	0		0	91-	0
13-15	202,281	2,417	1		0	2,417-	1-
14-16	203,592	23,564	12		0	23,564-	12-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 353.00 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	340,631	45,866	13		0	45,866-	13-
16-18	159,872	43,540	27		0	43,540-	27-
17-19	158,723	22,715	14		0	22,715-	14-
18-20	21,411	333	2		0	333-	2-
FIVE-YEAR AVERAGE							
16-20	98,289	26,324	27		0	26,324-	27-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	35,000	1,168	3		0	1,168-	3-
2000	20,000	6,196	31		0	6,196-	31-
2001							
2002							
2003							
2004							
2005							
2006							
2007			16-			16	
2008	423,615	140,457	33		0	140,457-	33-
2009							
2010	1,750		0		0		0
2011	84		0		0		0
2012	1,500		0		0		0
2013							
2014							
2015	12,500		0		0		0
2016	43,822		0		0		0
2017	341,546	2,180	1		0	2,180-	1-
2018	63,513	74,438	117		0	74,438-	117-
2019							
2020	12,125		0		0		0
TOTAL	955,455	224,423	23		0	224,423-	23-

THREE-YEAR MOVING AVERAGES

99-01	18,333	2,455	13		0	2,455-	13-
00-02	6,667	2,065	31		0	2,065-	31-
01-03							
02-04							
03-05							
04-06							
05-07			5-			5	
06-08	141,205	46,814	33		0	46,814-	33-
07-09	141,205	46,814	33		0	46,814-	33-
08-10	141,788	46,819	33		0	46,819-	33-
09-11	611		0		0		0
10-12	1,111		0		0		0
11-13	528		0		0		0
12-14	500		0		0		0
13-15	4,167		0		0		0
14-16	18,774		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY
ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	132,623	727	1		0	727-	1-
16-18	149,627	25,539	17		0	25,539-	17-
17-19	135,020	25,539	19		0	25,539-	19-
18-20	25,213	24,813	98		0	24,813-	98-
FIVE-YEAR AVERAGE							
16-20	92,201	15,324	17		0	15,324-	17-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2007		349-				349	
2008	10,400		0		0		0
2009							
2010							
2011							
2012	702		0		0		0
2013							
2014							
2015							
2016	21,322		0		0		0
2017	70,142	28,697	41		0	28,697-	41-
2018	2,214		0		0		0
2019	1,278	5,700	446		0	5,700-	446-
2020	16,804		0		0		0
TOTAL	122,862	34,048	28		0	34,048-	28-

THREE-YEAR MOVING AVERAGES

07-09	3,467	116-	3-		0	116	3
08-10	3,467		0		0		0
09-11							
10-12	234		0		0		0
11-13	234		0		0		0
12-14	234		0		0		0
13-15							
14-16	7,107		0		0		0
15-17	30,488	9,566	31		0	9,566-	31-
16-18	31,226	9,566	31		0	9,566-	31-
17-19	24,545	11,466	47		0	11,466-	47-
18-20	6,765	1,900	28		0	1,900-	28-

FIVE-YEAR AVERAGE

16-20	22,352	6,879	31		0	6,879-	31-
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NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	45,000	11,314	25		0	11,314-	25-
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007		2,943				2,943-	
2008	75,000	2,521	3		0	2,521-	3-
2009							
2010							
2011	36,000		0		0		0
2012	3,762		0		0		0
2013	39,038		0		0		0
2014	5,595		0		0		0
2015	45,000		0		0		0
2016	86,617		0		0		0
2017	18,184	106,512	586		0	106,512-	586-
2018	7,910	9,163	116		0	9,163-	116-
2019	43,346		0		0		0
2020	60,348		0		0		0
TOTAL	465,800	132,453	28		0	132,453-	28-

THREE-YEAR MOVING AVERAGES

99-01	15,000	3,771	25		0	3,771-	25-
00-02							
01-03							
02-04							
03-05							
04-06							
05-07		981				981-	
06-08	25,000	1,821	7		0	1,821-	7-
07-09	25,000	1,821	7		0	1,821-	7-
08-10	25,000	840	3		0	840-	3-
09-11	12,000		0		0		0
10-12	13,254		0		0		0
11-13	26,267		0		0		0
12-14	16,132		0		0		0
13-15	29,878		0		0		0
14-16	45,737		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	49,934	35,504	71		0	35,504-	71-
16-18	37,571	38,558	103		0	38,558-	103-
17-19	23,147	38,558	167		0	38,558-	167-
18-20	37,201	3,054	8		0	3,054-	8-
FIVE-YEAR AVERAGE							
16-20	43,281	23,135	53		0	23,135-	53-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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
1999	15,000	34,238	228		0	34,238-	228-
2000	24,308	11,558	48		0	11,558-	48-
2001							
2002	4,032	3,088	77		0	3,088-	77-
2003							
2004	12,364		0		0		0
2005							
2006							
2007							
2008	98,558	590-	1-		0	590	1
2009	10,000		0		0		0
2010		2,470				2,470-	
2011							
2012							
2013							
2014	3,600		0		0		0
2015	900	11,555			0	11,555-	
2016	22,677		0		0		0
2017	17,779		0		0		0
2018		8,515				8,515-	
2019	6,512	4,181	64		0	4,181-	64-
2020							
TOTAL	215,729	75,015	35		0	75,015-	35-

THREE-YEAR MOVING AVERAGES

99-01	13,103	15,265	117		0	15,265-	117-
00-02	9,447	4,882	52		0	4,882-	52-
01-03	1,344	1,029	77		0	1,029-	77-
02-04	5,465	1,029	19		0	1,029-	19-
03-05	4,121		0		0		0
04-06	4,121		0		0		0
05-07							
06-08	32,853	197-	1-		0	197	1
07-09	36,186	197-	1-		0	197	1
08-10	36,186	627	2		0	627-	2-
09-11	3,333	823	25		0	823-	25-
10-12		823				823-	
11-13							
12-14	1,200		0		0		0
13-15	1,500	3,852	257		0	3,852-	257-
14-16	9,059	3,852	43		0	3,852-	43-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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							
15-17	13,785	3,852	28		0	3,852-	28-
16-18	13,485	2,838	21		0	2,838-	21-
17-19	8,097	4,232	52		0	4,232-	52-
18-20	2,171	4,232	195		0	4,232-	195-
FIVE-YEAR AVERAGE							
16-20	9,394	2,539	27		0	2,539-	27-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 362.10 GAS HOLDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,834,536		0		0		0
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017		1,603				1,603-	
2018	17,924	2,527	14		0	2,527-	14-
2019		4,717				4,717-	
2020							
TOTAL	1,852,460	8,847	0		0	8,847-	0
THREE-YEAR MOVING AVERAGES							
03-05	611,512		0		0		0
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17		534				534-	
16-18	5,975	1,377	23		0	1,377-	23-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 362.10 GAS HOLDERS

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	5,975	2,949	49		0	2,949-	49-
18-20	5,975	2,415	40		0	2,415-	40-
FIVE-YEAR AVERAGE							
16-20	3,585	1,769	49		0	1,769-	49-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 363.00 THROUGH 363.50 OTHER STORAGE EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	4,000	932	23		0	932-	23-
2000	2,250	895	40		0	895-	40-
2001	18,290		0		0		0
2002							
2003	717,629	291	0		0	291-	0
2004	157,778		0		0		0
2005	20,557		0		0		0
2006		1,534-				1,534	
2007							
2008	383,033	2,925	1		0	2,925-	1-
2009							
2010	952,722		0		0		0
2011	45,000		0		0		0
2012							
2013	37,938	16	0	16	0		0
2014							
2015	128,852		0		0		0
2016	28,501		0		0		0
2017	45,716	34,141	75		0	34,141-	75-
2018	91,704	113,846	124		0	113,846-	124-
2019	159,332	299-	0		0	299	0
2020							
TOTAL	2,793,301	151,214	5	16	0	151,198-	5-

THREE-YEAR MOVING AVERAGES

99-01	8,180	609	7		0	609-	7-
00-02	6,847	298	4		0	298-	4-
01-03	245,306	97	0		0	97-	0
02-04	291,802	97	0		0	97-	0
03-05	298,655	97	0		0	97-	0
04-06	59,445	511-	1-		0	511	1
05-07	6,852	511-	7-		0	511	7
06-08	127,678	464	0		0	464-	0
07-09	127,678	975	1		0	975-	1-
08-10	445,251	975	0		0	975-	0
09-11	332,574		0		0		0
10-12	332,574		0		0		0
11-13	27,646	5	0	5	0		0
12-14	12,646	5	0	5	0		0
13-15	55,597	5	0	5	0		0
14-16	52,451		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 363.00 THROUGH 363.50 OTHER STORAGE 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							
15-17	67,690	11,380	17		0	11,380-	17-
16-18	55,307	49,329	89		0	49,329-	89-
17-19	98,917	49,230	50		0	49,230-	50-
18-20	83,678	37,849	45		0	37,849-	45-
FIVE-YEAR AVERAGE							
16-20	65,051	29,538	45		0	29,538-	45-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	2,129	3,206	151		0	3,206-	151-
2000							
2001		1,897				1,897-	
2002							
2003	40,385	4,164	10		0	4,164-	10-
2004							
2005	1,290		0		0		0
2006							
2007	1,652	21,225			0	21,225-	
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015	327		0		0		0
2016	4,145		0		0		0
2017	53,097		0		0		0
2018	8,674	27,870	321		0	27,870-	321-
2019	50,872		0		0		0
2020							
TOTAL	162,570	58,362	36		0	58,362-	36-

THREE-YEAR MOVING AVERAGES

99-01	710	1,701	240		0	1,701-	240-
00-02		632				632-	
01-03	13,462	2,020	15		0	2,020-	15-
02-04	13,462	1,388	10		0	1,388-	10-
03-05	13,892	1,388	10		0	1,388-	10-
04-06	430		0		0		0
05-07	981	7,075	721		0	7,075-	721-
06-08	551	7,075			0	7,075-	
07-09	551	7,075			0	7,075-	
08-10							
09-11							
10-12							
11-13							
12-14							
13-15	109		0		0		0
14-16	1,491		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	19,190		0		0		0
16-18	21,972	9,290	42		0	9,290-	42-
17-19	37,548	9,290	25		0	9,290-	25-
18-20	19,849	9,290	47		0	9,290-	47-
FIVE-YEAR AVERAGE							
16-20	23,358	5,574	24		0	5,574-	24-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	86,264	206,708	240	75,948	88	130,760-	152-
2000	25,456	37,514	147	14,221	56	23,293-	92-
2001	6,630	34,739	524		0	34,739-	524-
2002		17,405				17,405-	
2003	331,207	18,837	6	566	0	18,271-	6-
2004	95,431		0		0		0
2005	141,915	16,586	12	2,441	2	14,145-	10-
2006	39,489	241,213	611	2,511	6	238,702-	604-
2007	119,463	75,395	63		0	75,395-	63-
2008	109,765	97,808	89		0	97,808-	89-
2009	164,613	16,858	10	1,934	1	14,923-	9-
2010	83,860	327,726	391	24,058	29	303,667-	362-
2011	331,132	120,321	36		0	120,321-	36-
2012	203,826	309,551	152		0	309,551-	152-
2013	90,773	436,936	481	3,488	4	433,448-	478-
2014	40,705	230,304	566	10,613	26	219,691-	540-
2015	231,861	287,376	124	65,925	28	221,451-	96-
2016	388,751	1,343,831	346	10,388	3	1,333,443-	343-
2017	744,654	821,442	110		0	821,442-	110-
2018	123,435	85,361	69		0	85,361-	69-
2019	615,134	2,330	0		0	2,330-	0
2020	160,056	8,618,099			0	8,618,099-	
TOTAL	4,134,422	13,346,339	323	212,094	5	13,134,245-	318-

THREE-YEAR MOVING AVERAGES

99-01	39,450	92,987	236	30,056	76	62,930-	160-
00-02	10,695	29,886	279	4,740	44	25,145-	235-
01-03	112,612	23,660	21	189	0	23,472-	21-
02-04	142,213	12,081	8	189	0	11,892-	8-
03-05	189,518	11,808	6	1,002	1	10,805-	6-
04-06	92,278	85,933	93	1,651	2	84,283-	91-
05-07	100,289	111,065	111	1,651	2	109,414-	109-
06-08	89,572	138,139	154	837	1	137,302-	153-
07-09	131,280	63,353	48	645	0	62,709-	48-
08-10	119,413	147,464	123	8,664	7	138,799-	116-
09-11	193,202	154,968	80	8,664	4	146,304-	76-
10-12	206,273	252,533	122	8,019	4	244,513-	119-
11-13	208,577	288,936	139	1,163	1	287,773-	138-
12-14	111,768	325,597	291	4,700	4	320,897-	287-
13-15	121,113	318,205	263	26,675	22	291,530-	241-
14-16	220,439	620,504	281	28,976	13	591,528-	268-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	455,089	817,550	180	25,438	6	792,112-	174-
16-18	418,947	750,211	179	3,463	1	746,749-	178-
17-19	494,408	303,044	61		0	303,044-	61-
18-20	299,542	2,901,930	969		0	2,901,930-	969-
FIVE-YEAR AVERAGE							
16-20	406,406	2,174,213	535	2,078	1	2,172,135-	534-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	35,443	86,302	243	60	0	86,242-	243-
2000	12,730	95,760	752	8,508	67	87,252-	685-
2001	1,656	11,638	703	1,638	99	10,000-	604-
2002	5,963	42,718	716	6,295	106	36,422-	611-
2003	130,110	3,814-	3-		0	3,814	3
2004	308,992	46,352	15		0	46,352-	15-
2005	49,570	3,092	6		0	3,092-	6-
2006	32,227	27,807	86		0	27,807-	86-
2007	248,228	42,257	17		0	42,257-	17-
2008	148,385	13,115	9		0	13,115-	9-
2009	5,336	14,392	270		0	14,392-	270-
2010	6,488-	49	1-		0	49-	1
2011	2,211	125	6		0	125-	6-
2012	47,704	26,517	56		0	26,517-	56-
2013	1,422	1,548	109		0	1,548-	109-
2014	65,470	3,372	5		0	3,372-	5-
2015	116,875	93,026	80	2	0	93,025-	80-
2016	293,639	179,494	61	9,136	3	170,358-	58-
2017	1,183,099	206,347	17		0	206,347-	17-
2018	259,276	383,946	148		0	383,946-	148-
2019	260,857	40,702	16		0	40,702-	16-
2020	274,102	8,806	3		0	8,806-	3-
TOTAL	3,476,810	1,323,551	38	25,638	1	1,297,912-	37-

THREE-YEAR MOVING AVERAGES

99-01	16,610	64,566	389	3,402	20	61,164-	368-
00-02	6,783	50,038	738	5,480	81	44,558-	657-
01-03	45,910	16,847	37	2,644	6	14,203-	31-
02-04	148,355	28,418	19	2,098	1	26,320-	18-
03-05	162,891	15,210	9		0	15,210-	9-
04-06	130,263	25,750	20		0	25,750-	20-
05-07	110,008	24,385	22		0	24,385-	22-
06-08	142,947	27,726	19		0	27,726-	19-
07-09	133,983	23,255	17		0	23,255-	17-
08-10	49,078	9,186	19		0	9,186-	19-
09-11	353	4,855			0	4,855-	
10-12	14,476	8,897	61		0	8,897-	61-
11-13	17,112	9,397	55		0	9,397-	55-
12-14	38,199	10,479	27		0	10,479-	27-
13-15	61,256	32,649	53	1	0	32,648-	53-
14-16	158,662	91,964	58	3,046	2	88,918-	56-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	531,205	159,622	30	3,046	1	156,576-	29-
16-18	578,671	256,595	44	3,045	1	253,550-	44-
17-19	567,744	210,331	37		0	210,331-	37-
18-20	264,745	144,485	55		0	144,485-	55-
FIVE-YEAR AVERAGE							
16-20	454,195	163,859	36	1,827	0	162,032-	36-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 371.00 OTHER EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2016	792		0		0		0
2017	898		0		0		0
2018							
2019							
2020							
TOTAL	1,690		0		0		0
THREE-YEAR MOVING AVERAGES							
16-18	563		0		0		0
17-19	299		0		0		0
18-20							
FIVE-YEAR AVERAGE							
16-20	338		0		0		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	1,364	706	52		0	706-	52-
2001	12,907		0		0		0
2002							
2003							
2004	1,904		0		0		0
2005	13,103		0		0		0
2006							
2007	1,320		0		0		0
2008	3,941	21,236	539	53	1	21,183-	537-
2009	24,966		0		0		0
2010							
2011	9,732		0		0		0
2012	9,600		0		0		0
2013	9,440		0		0		0
2014	9,602		0		0		0
2015	4,245	2,930	69	28	1	2,902-	68-
2016	13,358	16,569	124		0	16,569-	124-
2017	19,904	4,548	23		0	4,548-	23-
2018	24,466	1,346	6		0	1,346-	6-
2019							
2020	9,782	6,355	65		0	6,355-	65-
TOTAL	169,636	53,691	32	81	0	53,610-	32-

THREE-YEAR MOVING AVERAGES

00-02	4,757	235	5		0	235-	5-
01-03	4,302		0		0		0
02-04	635		0		0		0
03-05	5,002		0		0		0
04-06	5,002		0		0		0
05-07	4,808		0		0		0
06-08	1,754	7,079	404	18	1	7,061-	403-
07-09	10,076	7,079	70	18	0	7,061-	70-
08-10	9,636	7,079	73	18	0	7,061-	73-
09-11	11,566		0		0		0
10-12	6,444		0		0		0
11-13	9,591		0		0		0
12-14	9,547		0		0		0
13-15	7,762	977	13	9	0	967-	12-
14-16	9,068	6,500	72	9	0	6,490-	72-
15-17	12,503	8,016	64	9	0	8,006-	64-
16-18	19,243	7,488	39		0	7,488-	39-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 375.00 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							
17-19	14,790	1,965	13		0	1,965-	13-
18-20	11,416	2,567	22		0	2,567-	22-
FIVE-YEAR AVERAGE							
16-20	13,502	5,764	43		0	5,764-	43-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 376.10 AND 376.20 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	1,312,629	966,828	74	1,761-	0	968,590-	74-
2000	1,472,022	1,553,056	106	55,138	4	1,497,918-	102-
2001	1,010,847	1,253,393	124	73,090	7	1,180,304-	117-
2002	711,329	742,192	104	165,460	23	576,731-	81-
2003	717,813	907,313	126	24,889	3	882,423-	123-
2004	1,136,331	120,951	11	6,859	1	114,092-	10-
2005	1,039,655	543,392	52	12,725	1	530,667-	51-
2006	1,312,980	1,271,715	97	91,558	7	1,180,157-	90-
2007	1,802,207	2,824,153	157	133,278	7	2,690,876-	149-
2008	1,352,562	761,351	56	11,611	1	749,740-	55-
2009	1,343,702	1,067,204	79	9,924	1	1,057,280-	79-
2010	1,279,860	589,783	46	167,979	13	421,804-	33-
2011	563,538	1,141,664	203	81,000	14	1,060,665-	188-
2012	1,360,075	1,164,261	86	7,160	1	1,157,102-	85-
2013	1,363,342	995,923	73	57,677	4	938,246-	69-
2014	1,224,258	445,053	36	129,535	11	315,518-	26-
2015	1,077,393	1,655,349	154	54,114	5	1,601,235-	149-
2016	1,335,675	1,564,147	117	34,586	3	1,529,561-	115-
2017	1,255,839	2,854,122	227	107,773	9	2,746,349-	219-
2018	1,102,662	1,867,323	169		0	1,867,323-	169-
2019	923,730	2,452,333	265		0	2,452,333-	265-
2020	666,751	5,724,866	859		0	5,724,866-	859-
TOTAL	25,365,201	32,466,373	128	1,222,596	5	31,243,778-	123-

THREE-YEAR MOVING AVERAGES

99-01	1,265,166	1,257,759	99	42,156	3	1,215,604-	96-
00-02	1,064,733	1,182,880	111	97,896	9	1,084,984-	102-
01-03	813,330	967,633	119	87,813	11	879,819-	108-
02-04	855,158	590,152	69	65,736	8	524,416-	61-
03-05	964,600	523,885	54	14,824	2	509,061-	53-
04-06	1,162,989	645,353	55	37,047	3	608,305-	52-
05-07	1,384,947	1,546,420	112	79,187	6	1,467,233-	106-
06-08	1,489,250	1,619,073	109	78,816	5	1,540,257-	103-
07-09	1,499,491	1,550,903	103	51,604	3	1,499,298-	100-
08-10	1,325,375	806,112	61	63,171	5	742,941-	56-
09-11	1,062,367	932,884	88	86,301	8	846,583-	80-
10-12	1,067,824	965,236	90	85,379	8	879,857-	82-
11-13	1,095,652	1,100,616	100	48,612	4	1,052,004-	96-
12-14	1,315,892	868,413	66	64,791	5	803,622-	61-
13-15	1,221,664	1,032,108	84	80,442	7	951,666-	78-
14-16	1,212,442	1,221,516	101	72,745	6	1,148,771-	95-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 376.10 AND 376.20 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	1,222,969	2,024,539	166	65,491	5	1,959,048-	160-
16-18	1,231,392	2,095,197	170	47,453	4	2,047,744-	166-
17-19	1,094,077	2,391,259	219	35,924	3	2,355,335-	215-
18-20	897,714	3,348,174	373		0	3,348,174-	373-
FIVE-YEAR AVERAGE							
16-20	1,056,931	2,892,558	274	28,472	3	2,864,086-	271-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	166,761	32,388	19		0	32,388-	19-
2000	280,613	111,619	40	15,142	5	96,478-	34-
2001	389,022	151,219	39	50,004	13	101,216-	26-
2002	120,001	82,795	69	11,427	10	71,367-	59-
2003	379,839	146,262	39	11,460	3	134,802-	35-
2004	206,191	97,258	47	73,092	35	24,166-	12-
2005	234,876	19,712	8	3,095	1	16,617-	7-
2006	103,639	126,193	122	10,252	10	115,941-	112-
2007	115,884	237,205	205	9,752	8	227,454-	196-
2008	165,701	9,755	6	3,542	2	6,213-	4-
2009	61,087	24,791	41	8,137	13	16,655-	27-
2010	66-	1,050		16	25-	1,033-	
2011	167,041	22,913	14	6	0	22,907-	14-
2012	44,576	31,197	70	1,731	4	29,466-	66-
2013	142,882	110,168	77	2,675	2	107,493-	75-
2014	60,546	126,650	209	2,755	5	123,895-	205-
2015	298,000	81,895	27	10,938	4	70,958-	24-
2016	181,302	156,313	86	19,185	11	137,128-	76-
2017	1,768,617	587,371	33		0	587,371-	33-
2018	293,154	174,980	60		0	174,980-	60-
2019	219,505	179,877	82		0	179,877-	82-
2020	270,359	101,345	37		0	101,345-	37-
TOTAL	5,669,528	2,612,957	46	233,210	4	2,379,747-	42-

THREE-YEAR MOVING AVERAGES

99-01	278,798	98,409	35	21,715	8	76,694-	28-
00-02	263,212	115,211	44	25,524	10	89,687-	34-
01-03	296,287	126,759	43	24,297	8	102,462-	35-
02-04	235,344	108,772	46	31,993	14	76,778-	33-
03-05	273,635	87,744	32	29,216	11	58,529-	21-
04-06	181,569	81,055	45	28,813	16	52,242-	29-
05-07	151,466	127,704	84	7,700	5	120,004-	79-
06-08	128,408	124,385	97	7,849	6	116,536-	91-
07-09	114,224	90,584	79	7,143	6	83,440-	73-
08-10	75,574	11,865	16	3,898	5	7,967-	11-
09-11	76,021	16,251	21	2,720	4	13,532-	18-
10-12	70,517	18,387	26	585	1	17,802-	25-
11-13	118,167	54,759	46	1,471	1	53,288-	45-
12-14	82,668	89,338	108	2,387	3	86,951-	105-
13-15	167,143	106,238	64	5,456	3	100,782-	60-
14-16	179,949	121,620	68	10,960	6	110,660-	61-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	749,306	275,193	37	10,041	1	265,152-	35-
16-18	747,691	306,221	41	6,395	1	299,826-	40-
17-19	760,425	314,076	41		0	314,076-	41-
18-20	261,006	152,067	58		0	152,067-	58-
FIVE-YEAR AVERAGE							
16-20	546,587	239,977	44	3,837	1	236,140-	43-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 380.10 AND 380.20 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	891,492	1,370,128	154	67,508	8	1,302,620-	146-
2000	1,247,270	2,048,156	164	12,106	1	2,036,050-	163-
2001	1,153,608	1,940,557	168	19,715	2	1,920,842-	167-
2002	3,533,793	1,512,272	43	13,932	0	1,498,340-	42-
2003	1,106,929	1,570,976	142	23,501	2	1,547,475-	140-
2004	1,442,936	1,483,380	103	3,121	0	1,480,259-	103-
2005	2,464,454	1,772,066	72	30,553	1	1,741,513-	71-
2006	1,537,930	2,210,947	144	5,148	0	2,205,799-	143-
2007	1,450,053	1,768,169	122	49	0	1,768,119-	122-
2008	1,831,050	2,230,858	122	3,248	0	2,227,610-	122-
2009	1,692,173	2,273,855	134	88,072	5	2,185,784-	129-
2010	1,784,574	1,789,845	100	10,525	1	1,779,319-	100-
2011	1,980,220	2,980,836	151	67,473	3	2,913,362-	147-
2012	2,159,797	3,698,320	171	8,080	0	3,690,240-	171-
2013	1,942,329	4,136,970	213	33,726	2	4,103,245-	211-
2014	1,868,275	3,643,618	195	76,116	4	3,567,503-	191-
2015	2,586,686	7,142,146	276	64,753	3	7,077,392-	274-
2016	4,033,488	12,239,793	303	67,247	2	12,172,546-	302-
2017	3,512,646	9,227,094	263	46,384	1	9,180,710-	261-
2018	2,436,889	7,975,161	327		0	7,975,161-	327-
2019	2,504,841	8,821,818	352		0	8,821,818-	352-
2020	3,762,683	17,426,940	463		0	17,426,940-	463-
TOTAL	46,924,115	99,263,904	212	641,257	1	98,622,646-	210-

THREE-YEAR MOVING AVERAGES

99-01	1,097,457	1,786,280	163	33,110	3	1,753,171-	160-
00-02	1,978,223	1,833,661	93	15,251	1	1,818,411-	92-
01-03	1,931,443	1,674,601	87	19,049	1	1,655,552-	86-
02-04	2,027,886	1,522,209	75	13,518	1	1,508,691-	74-
03-05	1,671,440	1,608,807	96	19,058	1	1,589,749-	95-
04-06	1,815,107	1,822,131	100	12,941	1	1,809,190-	100-
05-07	1,817,479	1,917,061	105	11,917	1	1,905,144-	105-
06-08	1,606,344	2,069,991	129	2,815	0	2,067,176-	129-
07-09	1,657,759	2,090,961	126	30,456	2	2,060,504-	124-
08-10	1,769,266	2,098,186	119	33,948	2	2,064,238-	117-
09-11	1,818,989	2,348,179	129	55,357	3	2,292,822-	126-
10-12	1,974,863	2,823,000	143	28,693	1	2,794,307-	141-
11-13	2,027,448	3,605,375	178	36,426	2	3,568,949-	176-
12-14	1,990,133	3,826,303	192	39,307	2	3,786,996-	190-
13-15	2,132,430	4,974,245	233	58,198	3	4,916,047-	231-
14-16	2,829,483	7,675,186	271	69,372	2	7,605,814-	269-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNTS 380.10 AND 380.20 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							
15-17	3,377,607	9,536,344	282	59,462	2	9,476,883-	281-
16-18	3,327,674	9,814,016	295	37,877	1	9,776,139-	294-
17-19	2,818,125	8,674,691	308	15,461	1	8,659,229-	307-
18-20	2,901,471	11,407,973	393		0	11,407,973-	393-
FIVE-YEAR AVERAGE							
16-20	3,250,109	11,138,161	343	22,726	1	11,115,435-	342-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	287,328	3,868-	1-	5,193	2	9,061	3
2000	266,365	402	0	16,203	6	15,801	6
2001	472,173	74,920	16	20,698	4	54,221-	11-
2002	713,003	1,063	0	55,639	8	54,577	8
2003	994,485		0	3,565	0	3,565	0
2004	1,164,890	47,503	4	46,732	4	771-	0
2005	1,152,944	8,612	1	74,482	6	65,870	6
2006	1,425,348	5,252	0	84,826	6	79,575	6
2007	1,101,483	3,174-	0	68,552	6	71,726	7
2008	636,384	5,954-	1-	58,650	9	64,604	10
2009	1,831,759	208,481	11	33,881	2	174,600-	10-
2010	1,220,002	30,683	3	25,204	2	5,479-	0
2011	587,602	234,642	40	18,859	3	215,782-	37-
2012	2,073,156	122,633	6	22,470	1	100,163-	5-
2013	13,985,469	73,615	1	59,021	0	14,594-	0
2014	2,108,122	85,494	4	111,731	5	26,236	1
2015	2,138,019	116,848	5	109,359	5	7,489-	0
2016	2,528,114	306,713	12	73,453	3	233,259-	9-
2017	2,980,172	106,287	4	5,397	0	100,891-	3-
2018	2,690,042	208,324	8		0	208,324-	8-
2019	2,609,834	244,033	9		0	244,033-	9-
2020	3,065,019	287,396	9		0	287,396-	9-
TOTAL	46,031,712	2,149,903	5	893,915	2	1,255,987-	3-

THREE-YEAR MOVING AVERAGES

99-01	341,955	23,818	7	14,031	4	9,786-	3-
00-02	483,847	25,461	5	30,847	6	5,385	1
01-03	726,553	25,327	3	26,634	4	1,307	0
02-04	957,459	16,188	2	35,312	4	19,123	2
03-05	1,104,106	18,705	2	41,593	4	22,888	2
04-06	1,247,727	20,456	2	68,680	6	48,225	4
05-07	1,226,592	3,563	0	75,954	6	72,390	6
06-08	1,054,405	1,292-	0	70,676	7	71,968	7
07-09	1,189,876	66,451	6	53,695	5	12,757-	1-
08-10	1,229,382	77,737	6	39,245	3	38,492-	3-
09-11	1,213,121	157,935	13	25,982	2	131,954-	11-
10-12	1,293,587	129,319	10	22,178	2	107,141-	8-
11-13	5,548,742	143,630	3	33,450	1	110,180-	2-
12-14	6,055,582	93,914	2	64,407	1	29,507-	0
13-15	6,077,203	91,986	2	93,370	2	1,384	0
14-16	2,258,085	169,685	8	98,181	4	71,504-	3-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 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							
15-17	2,548,768	176,616	7	62,736	2	113,880-	4-
16-18	2,732,776	207,108	8	26,283	1	180,825-	7-
17-19	2,760,016	186,215	7	1,799	0	184,416-	7-
18-20	2,788,298	246,584	9		0	246,584-	9-
FIVE-YEAR AVERAGE							
16-20	2,774,636	230,550	8	15,770	1	214,780-	8-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	176,001	65,709	37	38,237	22	27,472-	16-
2000	272,983	282,824	104	70,330	26	212,494-	78-
2001	258,787	412,629	159	76,456	30	336,173-	130-
2002	213,261	281,904	132	62,319	29	219,585-	103-
2003	248,539	246,931	99	45,759	18	201,172-	81-
2004	243,008	224,522	92	73,449	30	151,073-	62-
2005	238,066	224,472	94	84,664	36	139,808-	59-
2006	464,014	420,741	91	85,452	18	335,288-	72-
2007	423,966	281,036	66	81,911	19	199,126-	47-
2008	418,884	298,212	71	184,475	44	113,737-	27-
2009	901,278	277,030	31	166,663	18	110,367-	12-
2010	1,176,147	316,289	27	163,909	14	152,380-	13-
2011	665,919	267,715	40	131,388	20	136,327-	20-
2012	933,933	481,793	52	67,231	7	414,562-	44-
2013	1,302,828	624,862	48	232,222	18	392,640-	30-
2014	705,753	571,110	81	154,307	22	416,803-	59-
2015	696,344	790,190	113	129,568	19	660,622-	95-
2016	1,312,024	807,669	62	86,511	7	721,158-	55-
2017	968,542	633,512	65	16,788	2	616,723-	64-
2018	791,711	261,392	33		0	261,392-	33-
2019	928,388	302,169	33		0	302,169-	33-
2020	1,621,356	1,340,757	83		0	1,340,757-	83-
TOTAL	14,961,731	9,413,467	63	1,951,639	13	7,461,829-	50-

THREE-YEAR MOVING AVERAGES

99-01	235,924	253,721	108	61,674	26	192,046-	81-
00-02	248,344	325,786	131	69,702	28	256,084-	103-
01-03	240,196	313,822	131	61,511	26	252,310-	105-
02-04	234,936	251,119	107	60,509	26	190,610-	81-
03-05	243,204	231,975	95	67,957	28	164,018-	67-
04-06	315,029	289,912	92	81,189	26	208,723-	66-
05-07	375,349	308,750	82	84,009	22	224,741-	60-
06-08	435,621	333,330	77	117,279	27	216,050-	50-
07-09	581,376	285,426	49	144,350	25	141,077-	24-
08-10	832,103	297,177	36	171,682	21	125,494-	15-
09-11	914,448	287,011	31	153,987	17	133,024-	15-
10-12	925,333	355,265	38	120,842	13	234,423-	25-
11-13	967,560	458,123	47	143,613	15	314,510-	33-
12-14	980,838	559,255	57	151,253	15	408,002-	42-
13-15	901,642	662,054	73	172,032	19	490,022-	54-
14-16	904,707	722,990	80	123,462	14	599,528-	66-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	992,303	743,790	75	77,623	8	666,168-	67-
16-18	1,024,092	567,524	55	34,433	3	533,091-	52-
17-19	896,214	399,024	45	5,596	1	393,428-	44-
18-20	1,113,818	634,773	57		0	634,773-	57-
FIVE-YEAR AVERAGE							
16-20	1,124,404	669,100	60	20,660	2	648,440-	58-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	116,755	59,745	51	38,724	33	21,021-	18-
2000	197,415	272,034	138	42,420	21	229,614-	116-
2001	138,019	168,883	122	52,549	38	116,334-	84-
2002	123,331	172,533	140	32,629	26	139,904-	113-
2003	151,828	188,400	124	31,763	21	156,637-	103-
2004	217,693	162,468	75	52,015	24	110,453-	51-
2005	144,952	145,752	101	58,547	40	87,205-	60-
2006	196,020	215,393	110	43,738	22	171,655-	88-
2007	167,566	140,439	84	44,257	26	96,181-	57-
2008	182,044	120,956	66	78,548	43	42,408-	23-
2009	439,653	110,158	25	88,649	20	21,509-	5-
2010	522,007	144,698	28	78,454	15	66,244-	13-
2011	360,811	121,644	34	71,172	20	50,472-	14-
2012	536,957	164,030	31	38,939	7	125,092-	23-
2013	599,589	294,785	49	108,610	18	186,176-	31-
2014	202,532	227,988	113	57,586	28	170,401-	84-
2015	267,787	358,675	134	59,897	22	298,779-	112-
2016	515,147	448,252	87	46,794	9	401,458-	78-
2017	446,104	281,956	63	4,375	1	277,582-	62-
2018	445,817	162,685	36		0	162,685-	36-
2019	498,328	178,632	36		0	178,632-	36-
2020	688,194	433,470	63		0	433,470-	63-
TOTAL	7,158,549	4,573,576	64	1,029,665	14	3,543,910-	50-

THREE-YEAR MOVING AVERAGES

99-01	150,730	166,888	111	44,564	30	122,323-	81-
00-02	152,922	204,483	134	42,533	28	161,950-	106-
01-03	137,726	176,605	128	38,980	28	137,625-	100-
02-04	164,284	174,467	106	38,802	24	135,664-	83-
03-05	171,491	165,540	97	47,442	28	118,098-	69-
04-06	186,222	174,538	94	51,433	28	123,104-	66-
05-07	169,513	167,195	99	48,847	29	118,347-	70-
06-08	181,877	158,929	87	55,514	31	103,415-	57-
07-09	263,088	123,851	47	70,485	27	53,366-	20-
08-10	381,235	125,271	33	81,884	21	43,387-	11-
09-11	440,824	125,500	28	79,425	18	46,075-	10-
10-12	473,258	143,457	30	62,855	13	80,602-	17-
11-13	499,119	193,487	39	72,907	15	120,580-	24-
12-14	446,359	228,934	51	68,378	15	160,556-	36-
13-15	356,636	293,816	82	75,364	21	218,452-	61-
14-16	328,488	344,972	105	54,759	17	290,213-	88-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	409,679	362,961	89	37,022	9	325,939-	80-
16-18	469,022	297,631	63	17,056	4	280,575-	60-
17-19	463,416	207,758	45	1,458	0	206,300-	45-
18-20	544,113	258,262	47		0	258,262-	47-
FIVE-YEAR AVERAGE							
16-20	518,718	300,999	58	10,234	2	290,765-	56-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	12	8,312			0	8,312-	
2001	5,215		0		0		0
2002	2,233		0		0		0
2003	2,716	32	1		0	32-	1-
2004	13,261	160	1	276	2	117	1
2005	5,258	345	7	345	7		0
2006	17,946		0		0		0
2007	11,825	3	0		0	3-	0
2008	1,985	439	22		0	439-	22-
2009	8,448		0		0		0
2010	5,946		0		0		0
2011							
2012							
2013							
2014		395		112		283-	
2015	10,172	1,736	17	321	3	1,415-	14-
2016	4,655	1,300	28	1,300	28		0
2017							
2018							
2019							
2020							
TOTAL	89,672	12,722	14	2,354	3	10,368-	12-

THREE-YEAR MOVING AVERAGES

00-02	2,487	2,771	111		0	2,771-	111-
01-03	3,388	11	0		0	11-	0
02-04	6,070	64	1	92	2	28	0
03-05	7,078	179	3	207	3	28	0
04-06	12,155	168	1	207	2	39	0
05-07	11,676	116	1	115	1	1-	0
06-08	10,585	147	1		0	147-	1-
07-09	7,419	147	2		0	147-	2-
08-10	5,460	146	3		0	146-	3-
09-11	4,798		0		0		0
10-12	1,982		0		0		0
11-13							
12-14		132		37		94-	
13-15	3,391	710	21	144	4	566-	17-
14-16	4,942	1,144	23	577	12	566-	11-
15-17	4,942	1,012	20	540	11	472-	10-
16-18	1,552	433	28	433	28		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	17-19						
	18-20						
FIVE-YEAR AVERAGE							
	16-20	931	28	260	28		0

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	105,706	26,333	25	31,280	30	4,947	5
2000	187,771	23,839	13	59,899	32	36,060	19
2001	141,727	17,766	13	52,299	37	34,533	24
2002	139,357	5,165	4	14,446	10	9,281	7
2003	25,464	5,706	22	3,418	13	2,288-	9-
2004	520,007	50,314	10	52,350	10	2,036	0
2005	84,270	2,055-	2-	22,288	26	24,343	29
2006	90,916	41,129	45	44,178	49	3,049	3
2007	182,595	57,344	31	44,488	24	12,856-	7-
2008	292,441	19,455	7	66,733	23	47,278	16
2009	232,201	960	0	66,826	29	65,866	28
2010	165,283	21,133	13	36,211	22	15,078	9
2011	122,800	57,928	47	106,830	87	48,902	40
2012	234,622	18,742	8	2,475	1	16,266-	7-
2013	48,318	16,442	34	16,840	35	398	1
2014	22,999-	25,247	110-	44,016	191-	18,769	82-
2015	28,698	100,141	349	86,470	301	13,671-	48-
2016	72,288	56,690	78		0	56,690-	78-
2017	766,568		0	9,667	1	9,667	1
2018	229,524	15,423	7		0	15,423-	7-
2019	139,385	61,310	44	3,190	2	58,120-	42-
2020	70,967	46,402	65	808	1	45,594-	64-
TOTAL	3,857,910	665,414	17	764,713	20	99,299	3

THREE-YEAR MOVING AVERAGES

99-01	145,068	22,646	16	47,826	33	25,180	17
00-02	156,285	15,590	10	42,215	27	26,625	17
01-03	102,183	9,546	9	23,388	23	13,842	14
02-04	228,276	20,395	9	23,405	10	3,010	1
03-05	209,914	17,988	9	26,019	12	8,030	4
04-06	231,731	29,796	13	39,605	17	9,809	4
05-07	119,260	32,139	27	36,985	31	4,845	4
06-08	188,651	39,309	21	51,800	27	12,490	7
07-09	235,746	25,920	11	59,349	25	33,429	14
08-10	229,975	13,850	6	56,590	25	42,740	19
09-11	173,428	26,674	15	69,956	40	43,282	25
10-12	174,235	32,601	19	48,505	28	15,904	9
11-13	135,247	31,037	23	42,048	31	11,011	8
12-14	86,647	20,144	23	21,110	24	967	1
13-15	18,006	47,277	263	49,109	273	1,832	10
14-16	25,996	60,693	233	43,495	167	17,198-	66-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	289,185	52,277	18	32,046	11	20,231-	7-
16-18	356,127	24,038	7	3,222	1	20,815-	6-
17-19	378,492	25,578	7	4,286	1	21,292-	6-
18-20	146,626	41,045	28	1,333	1	39,712-	27-
FIVE-YEAR AVERAGE							
16-20	255,746	35,965	14	2,733	1	33,232-	13-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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
1999	769,471	56,267	7	125,000	16	68,733	9
2000	721,838	123,502-	17-		0	123,502	17
2001	10,656	38,446	361		0	38,446-	361-
2002	100,679	64,695	64		0	64,695-	64-
2003	18,431	6,354-	34-		0	6,354	34
2004	123,458	37,710	31		0	37,710-	31-
2005	69,310		0		0		0
2006	25,954	22,919	88		0	22,919-	88-
2007	273,880	127,402	47		0	127,402-	47-
2008	192,387	18,290	10		0	18,290-	10-
2009	162,212	20,450	13		0	20,450-	13-
2010		9,445				9,445-	
2011	1,149,167	22,201	2		0	22,201-	2-
2012	7,799	30,110	386		0	30,110-	386-
2013	30,000	22,761	76		0	22,761-	76-
2014	120,241	2,014	2		0	2,014-	2-
2015	302,380	20,387	7		0	20,387-	7-
2016	117,225	17,763	15		0	17,763-	15-
2017	259,794	345,972	133		0	345,972-	133-
2018	342,089	253,909	74		0	253,909-	74-
2019	27,256	172,176	632	2,359	9	169,817-	623-
2020	46,771	91,136	195		0	91,136-	195-
TOTAL	4,870,997	1,244,197	26	127,359	3	1,116,838-	23-

THREE-YEAR MOVING AVERAGES

99-01	500,655	9,596-	2-	41,667	8	51,263	10
00-02	277,724	6,787-	2-		0	6,787	2
01-03	43,255	32,263	75		0	32,263-	75-
02-04	80,856	32,017	40		0	32,017-	40-
03-05	70,400	10,452	15		0	10,452-	15-
04-06	72,907	20,209	28		0	20,209-	28-
05-07	123,048	50,107	41		0	50,107-	41-
06-08	164,074	56,203	34		0	56,203-	34-
07-09	209,493	55,380	26		0	55,380-	26-
08-10	118,200	16,062	14		0	16,062-	14-
09-11	437,126	17,365	4		0	17,365-	4-
10-12	385,655	20,585	5		0	20,585-	5-
11-13	395,655	25,024	6		0	25,024-	6-
12-14	52,680	18,295	35		0	18,295-	35-
13-15	150,874	15,054	10		0	15,054-	10-
14-16	179,949	13,388	7		0	13,388-	7-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

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							
15-17	226,466	128,041	57		0	128,041-	57-
16-18	239,703	205,881	86		0	205,881-	86-
17-19	209,713	257,352	123	786	0	256,566-	122-
18-20	138,706	172,407	124	786	1	171,621-	124-
FIVE-YEAR AVERAGE							
16-20	158,627	176,191	111	472	0	175,719-	111-

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000 #

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013	523,793		0	175,309	33	175,309	33
2014	496,369		0		0		0
2015	171,357		0		0		0
2016	486,057		0	136,891	28	136,891	28
2017		4,028-				4,028	
2018							
2019	175,659		0	160,740	92	160,740	92
2020				40,724		40,724	
TOTAL	1,853,235	4,028-	0	513,663	28	517,691	28

THREE-YEAR MOVING AVERAGES

13-15	397,173		0	58,436	15	58,436	15
14-16	384,594		0	45,630	12	45,630	12
15-17	219,138	1,343-	1-	45,630	21	46,973	21
16-18	162,019	1,343-	1-	45,630	28	46,973	29
17-19	58,553	1,343-	2-	53,580	92	54,922	94
18-20	58,553		0	67,154	115	67,154	115

FIVE-YEAR AVERAGE

16-20	132,343	806-	1-	67,671	51	68,476	52
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NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	191,230		0	38,406	20	38,406	20
2000	1,448,525		0	297,627	21	297,627	21
2001	1,085,978	1,370	0	124,669	11	123,299	11
2002	485,838		0	68,297	14	68,297	14
2003	63,836		0		0		0
2004	1,072,419		0	9,000	1	9,000	1
2005	376,094		0	29,515	8	29,515	8
2006	507,969		0	60,473	12	60,473	12
2007	1,077,885		0	155,724	14	155,724	14
2008	1,286,139		0	65,698	5	65,698	5
2009	1,298,936		0	58,392	4	58,392	4
2010	235,159		0	1,465	1	1,465	1
2011				137,075		137,075	
2012	288,404		0	4,065	1	4,065	1
2013	140,362		0	46,978	33	46,978	33
2014	252,158		0		0		0
2015	228,122		0		0		0
2016	2,287,094		0	173,653	8	173,653	8
2017	29,761		0	31,438	106	31,438	106
2018							
2019	238,133		0	304,057	128	304,057	128
2020				55,207		55,207	
TOTAL	12,594,041	1,370	0	1,661,738	13	1,660,368	13

THREE-YEAR MOVING AVERAGES

99-01	908,578	457	0	153,567	17	153,111	17
00-02	1,006,780	457	0	163,531	16	163,074	16
01-03	545,217	457	0	64,322	12	63,866	12
02-04	540,698		0	25,766	5	25,766	5
03-05	504,116		0	12,838	3	12,838	3
04-06	652,161		0	32,996	5	32,996	5
05-07	653,983		0	81,904	13	81,904	13
06-08	957,331		0	93,965	10	93,965	10
07-09	1,220,987		0	93,271	8	93,271	8
08-10	940,078		0	41,852	4	41,852	4
09-11	511,365		0	65,644	13	65,644	13
10-12	174,521		0	47,535	27	47,535	27
11-13	142,922		0	62,706	44	62,706	44
12-14	226,974		0	17,014	7	17,014	7
13-15	206,880		0	15,659	8	15,659	8
14-16	922,458		0	57,884	6	57,884	6

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
15-17	848,325		0	68,364	8	68,364	8
16-18	772,285		0	68,364	9	68,364	9
17-19	89,298		0	111,832	125	111,832	125
18-20	79,378		0	119,755	151	119,755	151
FIVE-YEAR AVERAGE							
16-20	510,998		0	112,871	22	112,871	22

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 350.20 LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1962	124,994.89	106,021	124,995			
1963	91,597.98	77,419	91,598			
1965	31,095.58	26,058	31,096			
1966	25,941.45	21,773	25,941			
1967	17,248.55	14,396	17,249			
1968	9,423.55	7,817	9,424			
1970	1,731.20	1,425	1,731			
1971	5,062.18	4,160	5,062			
1972	10,164.25	8,282	10,164			
1973	32.00	26	32			
1978	4,355.62	3,462	4,356			
1979	21.00	17	21			
1982	17.50	14	18			
1984	80.00	61	80			
1987	2,557.55	1,910	2,530	28	11.35	2
1988	51,662.12	38,282	50,714	948	11.36	83
	375,985.42	311,123	375,011	974		85
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.5	0.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 350.40 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1983	107.50	83	52	56	11.28	5
1985	20.00	15	9	11	11.23	1
1987	72,717.09	54,320	34,224	38,493	11.35	3,391
2008	113,973.53	59,403	37,426	76,547	11.48	6,668
	186,818.12	113,821	71,711	115,107		10,065
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.4 5.39

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 351.10 WELL STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1985	18,795.70	14,993	16,461	3,274	11.23	292
	18,795.70	14,993	16,461	3,274		292
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.2 1.55

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 351.20 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1962	33,569.53	30,105	35,248			
1965	119,654.08	105,987	125,151	486	10.29	47
1966	24,973.89	22,153	26,159	64	10.01	6
1967	2,898.29	2,556	3,018	25	10.19	2
1992	26,530.47	19,929	23,532	4,325	11.34	381
1993	39,417.63	29,253	34,542	6,847	11.41	600
2018	154,724.34	29,048	34,301	128,160	11.49	11,154
	401,768.23	239,031	281,951	139,906		12,190
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 3.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 351.30 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1962	15,167.56	13,602	15,926			
1983	38,981.74	31,619	40,931			
1991	54,534.43	41,388	56,110	1,151	11.31	102
	108,683.73	86,609	112,967	1,151		102
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.3	0.09

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 351.40 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1962	192,121.77	172,296	184,230	17,498	9.99	1,752
1963	239,640.56	214,131	228,963	22,660	10.07	2,250
1965	310,209.11	274,777	293,809	31,911	10.29	3,101
1966	251,648.36	223,222	238,683	25,548	10.01	2,552
1967	325,638.68	287,213	307,107	34,814	10.19	3,416
1968	16,611.41	14,561	15,570	1,872	10.39	180
1969	46,379.13	40,380	43,177	5,521	10.61	520
1970	89,823.81	78,112	83,522	10,793	10.48	1,030
1971	140,801.11	121,481	129,895	17,946	10.74	1,671
1972	20,693.50	17,808	19,041	2,687	10.67	252
1973	16,573.07	14,217	15,202	2,200	10.64	207
1974	5,814.30	4,968	5,312	793	10.64	75
1975	26,146.42	22,235	23,775	3,679	10.68	344
1976	21,534.25	18,211	19,472	3,139	10.75	292
1977	9,643.08	8,104	8,665	1,460	10.85	135
1978	34,291.59	28,618	30,600	5,406	10.97	493
1979	93,240.78	77,598	82,973	14,930	10.86	1,375
1980	59,891.27	49,409	52,831	10,055	11.05	910
1981	113,124.95	92,899	99,334	19,447	11.01	1,766
1982	87,075.55	71,105	76,030	15,399	11.00	1,400
1983	44,046.12	35,727	38,202	8,046	11.04	729
1984	79,128.13	63,684	68,095	14,990	11.12	1,348
1985	13,444.50	10,724	11,467	2,650	11.23	236
1986	145,852.22	115,716	123,731	29,414	11.16	2,636
1987	769.26	603	645	163	11.35	14
1988	40,957.00	31,867	34,074	8,931	11.36	786
1990	10,860.09	8,313	8,889	2,514	11.34	222
1991	11,227.21	8,521	9,111	2,678	11.31	237
1993	12,828.04	9,520	10,179	3,290	11.41	288
1995	104,084.29	75,518	80,749	28,540	11.40	2,504
1996	7,744.60	5,559	5,944	2,188	11.34	193
1999	12,091.82	8,298	8,873	3,823	11.39	336
2002	213.75	139	149	75	11.44	7
2009	70,347.37	36,947	39,506	34,359	11.49	2,990
2015	541,565.15	184,240	197,001	371,642	11.48	32,373
2017	473,947.44	116,150	124,195	373,450	11.49	32,502
2019	11,246.71	1,364	1,458	10,351	11.49	901
2020	174,538.98	7,642	8,172	175,094	11.49	15,239
	3,855,795.38	2,551,877	2,728,631	1,319,954		117,262

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 3.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 352.00 WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1962	795,475.31	802,734	914,797			
1963	1,323,888.05	1,330,640	1,522,471			
1965	730,063.83	726,903	839,573			
1966	362,424.62	358,896	416,788			
1967	399,010.66	392,786	458,862			
1968	925,712.78	905,417	1,064,570			
1970	147,965.16	142,645	170,160			
1971	683,973.17	658,044	786,569			
1972	542,408.74	517,355	623,770			
1973	24,027.84	22,838	27,632			
1974	60,140.18	56,602	69,161			
1975	182,364.27	170,795	209,719			
1976	23,998.13	22,351	27,451	147	10.45	14
1978	1,205,843.99	1,107,990	1,360,788	25,933	10.69	2,426
1979	218,118.31	198,813	244,174	6,662	10.86	613
1980	17,804.13	16,087	19,757	718	11.05	65
1981	386,718.95	347,821	427,179	17,548	11.01	1,594
1982	121,721.63	108,862	133,700	6,280	11.00	571
1983	2,169,329.33	1,927,178	2,366,881	127,848	11.04	11,580
1985	1,655,346.24	1,446,202	1,776,166	127,482	11.23	11,352
1987	1,284,290.03	1,103,269	1,354,990	121,944	11.35	10,744
1990	209,947.92	176,010	216,168	25,272	11.34	2,229
1993	47,303.94	38,450	47,223	7,177	11.41	629
1994	61,775.15	49,516	60,813	10,228	11.52	888
1996	14,241.25	11,155	13,700	2,677	11.47	233
1997	798,456.26	617,139	757,945	160,280	11.47	13,974
1998	10,805.96	8,220	10,095	2,332	11.51	203
2013	262,885.63	119,265	146,477	155,841	11.51	13,540
2017	6,022.70	1,617	1,986	4,940	11.49	430
2019	499,000.98	66,222	81,331	492,520	11.50	42,828
	15,171,065.14	13,451,822	16,150,896	1,295,829		113,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4 0.75

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 352.30 NONRECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1961	48,091.00	48,091	48,091			
1962	101,780.00	101,780	101,780			
1963	113,744.00	113,744	113,744			
1964	115,751.00	115,751	115,751			
1965	105,575.00	105,575	105,575			
1966	13,709.00	13,709	13,709			
1968	2,026.00	2,026	2,026			
1969	1,979,672.00	1,979,672	1,979,672			
1970	21,079.00	21,079	21,079			
1971	320,442.00	317,238	320,442			
1972	209,997.00	203,697	209,997			
1973	191,815.00	182,224	191,815			
1974	149,433.00	138,973	149,433			
1975	93,375.00	84,971	93,375			
1977	215,111.00	187,147	215,111			
1982	413,439.00	318,348	390,239	23,200	11.50	2,017
1983	5,549.51	4,247	5,206	344	11.50	30
2012	1,299,210.33	552,164	676,856	622,354	11.50	54,118
	5,399,798.84	4,490,436	4,753,901	645,897		56,165
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.5	1.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -25						
1962	28,888.05	31,900	36,110			
1963	93,940.73	103,311	117,426			
1965	102,557.32	111,711	128,197			
1966	73,630.51	80,257	92,038			
1967	174,106.40	188,623	217,633			
1968	126,192.68	135,815	157,741			
1969	1,508.15	1,621	1,885			
1970	146,059.69	156,740	182,575			
1971	644,580.12	685,994	805,725			
1972	12,166.37	12,909	15,208			
1973	334,978.50	354,030	418,723			
1974	54,952.05	57,810	68,690			
1975	71,179.88	74,490	88,975			
1976	66,149.25	68,812	82,687			
1977	34,106.23	35,236	42,633			
1978	324,105.77	334,032	405,132			
1979	282,889.14	289,113	353,611			
1980	253,807.89	258,250	317,260			
1981	21,665.41	21,822	26,909	173	9.52	18
1982	88,724.81	88,814	109,517	1,389	9.58	145
1983	754,740.30	750,023	924,861	18,564	9.67	1,920
1984	478,198.54	473,417	583,775	13,973	9.59	1,457
1985	190,018.94	186,361	229,804	7,720	9.75	792
1986	602,595.66	587,305	724,212	29,033	9.75	2,978
1987	623,953.17	603,519	744,206	35,735	9.79	3,650
1988	157,221.42	150,736	185,874	10,653	9.87	1,079
1989	866,143.68	821,970	1,013,580	69,100	9.99	6,917
1990	1,100,996.91	1,032,597	1,273,306	102,940	10.15	10,142
1991	1,062,563.81	987,387	1,217,557	110,648	10.18	10,869
1992	210,260.84	193,256	238,306	24,520	10.26	2,390
1993	1,245,170.57	1,134,350	1,398,779	157,684	10.23	15,414
1994	336,793.52	302,356	372,838	48,154	10.40	4,630
1996	213,371.25	186,887	230,452	36,262	10.47	3,463
1998	501,814.56	426,229	525,587	101,681	10.61	9,584
1999	649,468.50	542,793	669,324	142,512	10.66	13,369
2000	813,158.24	668,823	824,733	191,715	10.65	18,001
2001	702,549.33	566,782	698,905	179,282	10.71	16,740
2002	332,429.66	262,121	323,224	92,313	10.83	8,524
2003	466,244.38	360,057	443,990	138,815	10.83	12,818
2004	347,271.61	261,409	322,346	111,744	10.90	10,252
2005	603,741.01	442,165	545,238	209,438	10.96	19,109
2006	80,930.39	57,501	70,905	30,258	11.01	2,748

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -25						
2008	913,660.24	605,300	746,402	395,673	11.08	35,711
2010	63,906.88	38,752	47,785	32,099	11.15	2,879
2011	43,918.09	25,187	31,058	23,840	11.20	2,129
2012	719,355.48	387,553	477,896	421,298	11.22	37,549
2013	107,192.19	53,569	66,057	67,933	11.26	6,033
2014	55,247.52	25,227	31,108	37,951	11.29	3,361
2015	2,621,771.11	1,070,666	1,320,249	1,956,965	11.34	172,572
2016	219,337.96	77,865	96,016	178,156	11.35	15,697
2017	488,726.57	143,686	177,181	433,727	11.38	38,113
2018	48,804.31	10,981	13,541	47,464	11.39	4,167
2019	1,562,662.96	226,781	279,646	1,673,683	11.42	146,557
	22,120,408.55	16,754,901	20,517,416	7,133,095		641,777
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 2.90

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1962	15,791.97	15,752	17,371			
1965	106,762.20	104,943	117,438			
1966	678,362.72	662,923	746,199			
1967	17,350.49	16,950	19,086			
1968	5,408.44	5,247	5,949			
1971	43,837.15	41,769	48,221			
1972	1,919.03	1,812	2,111			
1973	4,588.60	4,316	5,047			
1984	31,547.04	27,359	33,806	896	9.80	91
1985	3,770.94	3,240	4,003	145	9.95	15
1986	6,007.00	5,106	6,309	299	10.14	29
1987	93,207.42	78,660	97,195	5,333	10.17	524
1990	124,025.16	101,529	125,453	10,975	10.48	1,047
1991	150,639.57	122,206	151,002	14,702	10.50	1,400
1992	12,107.88	9,717	12,007	1,312	10.56	124
1994	73,368.50	57,527	71,082	9,623	10.68	901
1995	114,575.54	88,702	109,603	16,430	10.73	1,531
1998	68,570.43	50,748	62,706	12,721	10.94	1,163
1999	26,140.02	19,041	23,528	5,226	10.97	476
2008	497,669.30	288,061	355,937	191,499	11.25	17,022
2010	271,303.55	143,845	177,739	120,695	11.29	10,690
2011	483,596.53	243,104	300,387	231,569	11.29	20,511
2012	41,101.07	19,405	23,977	21,234	11.30	1,879
2015	20,005.62	7,178	8,869	13,137	11.36	1,156
2016	658,226.61	205,268	253,636	470,413	11.37	41,373
2017	70,398.90	18,214	22,506	54,933	11.38	4,827
2018	58,690.68	11,634	14,375	50,184	11.37	4,414
	3,678,972.36	2,354,256	2,815,542	1,231,327		109,173

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 2.97

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1962	14,852.93	14,146	13,893	2,445	9.07	270
1963	101,446.41	96,247	94,523	17,068	9.17	1,861
1965	101,637.36	96,171	94,448	17,353	9.02	1,924
1966	17,020.05	16,019	15,732	2,990	9.20	325
1967	25,848.59	24,185	23,752	4,681	9.40	498
1968	31,555.83	29,338	28,812	5,899	9.61	614
1969	75,141.55	69,811	68,561	14,095	9.48	1,487
1970	26,108.76	24,076	23,645	5,075	9.74	521
1971	431.30	397	390	84	9.67	9
1973	181,390.12	164,911	161,957	37,572	9.97	3,769
1975	52,345.56	47,158	46,313	11,267	10.06	1,120
1977	533.13	474	466	120	10.26	12
1978	14,706.15	12,993	12,760	3,417	10.41	328
1979	2,564.93	2,260	2,220	601	10.31	58
1980	2,848.05	2,487	2,442	691	10.52	66
1981	2,558.25	2,223	2,183	631	10.50	60
1982	43,887.73	37,916	37,237	11,040	10.52	1,049
1983	7,519.28	6,452	6,336	1,935	10.58	183
1984	68,204.60	58,054	57,014	18,011	10.67	1,688
1986	34,926.17	29,290	28,765	9,654	10.75	898
1987	645,519.68	537,595	527,965	182,107	10.75	16,940
1989	77,707.80	63,545	62,407	23,072	10.87	2,123
1991	1,393.81	1,122	1,102	431	10.82	40
1992	37,310.34	29,710	29,178	11,863	10.87	1,091
1997	247,523.60	184,930	181,617	90,659	11.10	8,167
1999	18,689.50	13,569	13,326	7,232	11.07	653
2002	6,237.22	4,277	4,200	2,661	11.18	238
2003	371,404.32	249,539	245,070	163,475	11.15	14,661
2004	0.20					
2012	140,776.04	66,603	65,410	89,444	11.26	7,944
2013	368,129.84	161,572	158,678	246,265	11.30	21,793
2015	222.14	80	79	165	11.28	15
2018	65,763.70	13,130	12,894	59,446	11.27	5,275
	2,786,204.94	2,060,280	2,023,375	1,041,450		95,680

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 3.43

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1962	77,657.51	70,598	81,540			
1963	458,212.40	414,969	481,123			
1965	188,456.19	169,127	197,879			
1966	774,278.56	691,206	812,992			
1967	287,922.23	255,550	302,318			
1969	21,903.66	19,305	22,999			
1971	39,658.08	34,629	41,641			
1972	37,283.24	32,277	39,127	20	10.32	2
1973	14,408.44	12,433	15,072	57	10.30	6
1975	4,696.17	4,016	4,868	63	10.37	6
1976	50,246.45	42,729	51,797	962	10.45	92
1977	48,821.21	41,256	50,011	1,251	10.55	119
1979	1,827.43	1,521	1,844	75	10.86	7
1980	604,819.43	501,571	608,014	27,046	10.78	2,509
1981	26,852.03	22,051	26,731	1,464	11.01	133
1982	50,829.32	41,506	50,314	3,057	11.00	278
1983	75,723.68	61,421	74,456	5,054	11.04	458
1984	1,668,714.67	1,343,023	1,628,040	124,110	11.12	11,161
1985	25,860.15	20,723	25,121	2,032	11.01	185
1986	836.56	664	805	73	11.16	7
1987	323,026.12	254,519	308,533	30,644	11.14	2,751
1988	18,913.54	14,779	17,915	1,944	11.17	174
1989	57,836.57	44,763	54,263	6,465	11.24	575
1990	23,264.08	17,881	21,676	2,751	11.17	246
1991	845,201.93	641,458	777,588	109,874	11.31	9,715
1992	89,822.72	67,472	81,791	12,523	11.34	1,104
1993	9,324.43	6,946	8,420	1,371	11.26	122
1994	33,481.18	24,595	29,815	5,340	11.38	469
1995	183,130.66	132,870	161,068	31,219	11.40	2,739
1996	767,534.70	550,921	667,837	138,074	11.34	12,176
1998	184,860.07	128,846	156,190	37,913	11.40	3,326
2002	7,566.35	4,909	5,951	1,994	11.44	174
2004	78,367.59	48,606	58,921	23,365	11.43	2,044
2005	196,386.95	118,569	143,732	62,474	11.46	5,451
2007	30,598.10	17,394	21,085	11,043	11.44	965
2010	191,808.67	96,228	116,649	84,750	11.48	7,382
2011	654,532.10	311,466	377,565	309,694	11.46	27,024
2013	80,377.16	33,353	40,431	43,965	11.48	3,830
2014	69,192.68	26,257	31,829	40,823	11.49	3,553
2015	136,576.02	46,463	56,323	87,082	11.48	7,586

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
2016	1,684,855.02	497,470	603,044	1,166,054	11.50	101,396
2018	81,512.98	15,303	18,551	67,038	11.49	5,834
2019	1,852,364.23	224,645	272,319	1,672,664	11.49	145,576
	12,059,541.26	7,106,288	8,548,188	4,114,330		359,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 2.98

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	896,262.60	780,645	893,258	3,005	4.96	606
1989	5,605.75	4,785	5,475	131	5.40	24
1990	22,595.91	19,089	21,843	753	5.60	134
1991	4,624.75	3,861	4,418	207	5.84	35
1992	38,647.43	31,830	36,422	2,225	6.10	365
2014	43,638.28	16,085	18,405	25,233	11.14	2,265
	1,011,374.72	856,295	979,821	31,554		3,429
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.2 0.34

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
1974	1,476,564.53	1,344,368	1,609,979	14,242	9.68	1,471
1977	14,014.20	12,607	15,098	318	9.69	33
1978	4,040.96	3,608	4,321	124	9.85	13
1979	283,823.34	251,357	301,018	11,188	10.05	1,113
1980	174,259.17	153,712	184,081	7,604	10.01	760
1981	3,338,366.47	2,930,051	3,508,952	163,251	10.00	16,325
1982	372,559.10	325,024	389,240	20,575	10.04	2,049
1983	66,957.24	58,002	69,462	4,191	10.12	414
1984	438,869.90	377,081	451,582	31,175	10.23	3,047
1985	258,317.76	220,898	264,542	19,608	10.16	1,930
1987	115,570.11	97,532	116,802	10,325	10.17	1,015
1988	15,502.18	12,968	15,530	1,522	10.24	149
1993	40,890.35	32,655	39,107	5,872	10.38	566
1999	189,220.22	140,080	167,756	40,386	10.45	3,865
2004	288,478.67	194,267	232,649	84,678	10.45	8,103
2005	11,287.20	7,410	8,874	3,542	10.47	338
2009	155,377.62	89,423	107,091	63,824	10.48	6,090
2010	87,981.59	48,467	58,043	38,737	10.47	3,700
2011	52,324.38	27,339	32,740	24,817	10.50	2,364
2013	77,070.94	35,352	42,337	42,441	10.49	4,046
2014	48,274.35	20,327	24,343	28,759	10.48	2,744
2015	1,052,147.89	397,901	476,515	680,848	10.50	64,843
2016	523,337.55	172,817	206,961	368,710	10.49	35,149
2017	8,982.36	2,472	2,960	6,921	10.49	660
2019	14,993.57	2,063	2,471	14,022	10.49	1,337
	9,109,211.65	6,957,781	8,332,454	1,687,679		162,124

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4 1.78

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 362.10 GAS HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-S3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
1974	6,338,635.00	5,900,825	6,972,498			
1981	10,988,454.33	9,835,436	12,087,300			
1993	8,252.36	6,640	9,078			
1995	23,685.73	18,603	26,054			
2013	379,445.69	174,052	312,997	104,393	10.49	9,952
2015	212,443.43	80,342	144,478	89,210	10.50	8,496
	17,950,916.54	16,015,898	19,552,405	193,603		18,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.5	0.10

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1974	415,447.00	369,172	384,745	51,474	8.45	6,092
1979	28,524.95	24,611	25,649	4,302	9.01	477
1981	1,005,209.15	858,836	895,066	160,404	9.04	17,744
1990	19,581.86	15,552	16,208	4,353	9.82	443
1992	11,573.57	9,039	9,420	2,732	9.82	278
1999	28,535.17	20,290	21,146	8,816	10.25	860
2002	31,594.48	21,298	22,197	10,977	10.32	1,064
2003	32,437.99	21,396	22,298	11,762	10.36	1,135
2011	10,787.46	5,392	5,619	5,708	10.46	546
2012	38,114.11	17,929	18,686	21,334	10.47	2,038
2015	55,062.54	19,906	20,746	37,070	10.47	3,541
	1,676,868.28	1,383,421	1,441,780	318,932		34,218
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 2.04

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1973	71,633.55	64,309	75,215			
1974	1,269,223.00	1,134,114	1,332,684			
1975	1,001.29	890	1,051			
1978	144,407.17	126,306	151,628			
1981	3,398,736.05	2,932,022	3,568,673			
1982	5,256.19	4,505	5,519			
1983	278,774.24	237,097	292,713			
1985	10,198.59	8,554	10,579	130	8.94	15
1986	543,613.59	452,925	560,146	10,648	8.98	1,186
1987	26,925.62	22,256	27,525	747	9.06	82
1990	483.87	389	481	27	9.34	3
1992	469,851.52	369,811	457,357	35,987	9.52	3,780
1995	13,975.72	10,627	13,143	1,532	9.71	158
2000	15,346.93	10,835	13,400	2,714	9.99	272
2005	287,311.57	181,911	224,975	76,702	10.21	7,512
2008	269,993.74	155,213	191,957	91,536	10.33	8,861
2012	82,903.92	39,137	48,402	38,647	10.40	3,716
2013	69,454.51	30,520	37,745	35,182	10.42	3,376
2015	1,168,516.37	423,050	523,198	703,744	10.45	67,344
	8,127,607.44	6,204,471	7,536,391	997,597		96,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 1.18

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.20 VAPORIZING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1974	622,515.00	553,176	653,641			
1977	9,528.29	8,312	10,005			
1978	16,922.98	14,727	17,769			
1979	39,869.29	34,399	41,863			
1980	4,008.76	3,444	4,209			
1981	2,768,895.50	2,365,703	2,907,340			
1984	2,897.33	2,432	3,042			
1985	6,737.99	5,600	7,075			
1993	6,586.40	5,116	6,916			
1996	11,606.08	8,689	12,186			
2003	1,415,457.10	946,728	1,450,711	35,519	9.97	3,563
2010	32,609.97	17,435	26,716	7,524	10.12	743
2015	62,071.34	22,870	35,045	30,130	10.17	2,963
	4,999,706.03	3,988,631	5,176,518	73,174		7,269

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 0.15

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.30 COMPRESSOR EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1974	254,430.50	234,773	267,152			
1977	38,660.62	34,963	40,594			
1979	433,670.13	387,415	455,354			
1981	283,611.14	249,371	297,792			
1987	79,707.27	67,004	83,693			
1994	13,056.32	10,208	13,278	431	9.09	47
2001	142,333.04	100,251	130,396	19,054	9.57	1,991
2002	25,212.27	17,435	22,678	3,795	9.59	396
2003	27,479.32	18,582	24,170	4,683	9.67	484
2008	62,932.78	36,925	48,028	18,051	9.87	1,829
2014	92,510.65	38,262	49,767	47,369	10.00	4,737
2016	193,863.71	63,021	81,972	121,585	10.03	12,122
2019	1,378,244.06	189,577	246,583	1,200,573	9.95	120,661
	3,025,711.81	1,447,787	1,761,457	1,415,541		142,267

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 4.70

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.40 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1974	177,423.89	155,929	169,819	16,476	9.06	1,819
1975	21,511.69	18,806	20,481	2,106	9.15	230
1977	11,183.76	9,655	10,515	1,228	9.41	130
1978	3,498.40	3,013	3,281	392	9.32	42
1979	62,087.00	53,300	58,048	7,143	9.26	771
1981	497,405.37	420,850	458,339	63,937	9.52	6,716
1983	7,160.66	6,006	6,541	978	9.45	103
1985	22,556.49	18,666	20,329	3,355	9.55	351
1986	16,967.72	13,954	15,197	2,619	9.55	274
1987	10,422.38	8,505	9,263	1,680	9.60	175
1988	5,887.68	4,761	5,185	997	9.70	103
1993	32,080.15	24,825	27,036	6,648	9.81	678
1997	22,858.05	16,863	18,365	5,636	9.95	566
1998	118,905.98	86,522	94,229	30,622	9.97	3,071
2000	6,254.98	4,416	4,809	1,759	9.99	176
2001	24,452.07	16,971	18,483	7,192	10.00	719
2005	50,552.78	32,252	35,125	17,955	10.01	1,794
2009	114,299.02	64,039	69,744	50,270	10.05	5,002
2017	337,142.17	91,686	99,853	254,146	10.01	25,389
2018	3,334.95	702	765	2,737	9.97	275
2019	32,191.18	4,452	4,848	28,952	9.89	2,927
	1,578,176.37	1,056,173	1,150,255	506,830		51,311

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 3.25

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1973	36,828.89	35,267	38,670			
1976	794.57	746	834			
1980	338,878.59	309,850	352,764	3,059	6.01	509
1981	38,114.11	34,617	39,411	609	6.16	99
1982	67,755.09	61,083	69,543	1,600	6.34	252
1996	62,119.80	48,097	54,758	10,468	8.72	1,200
2000	31,991.60	23,275	26,499	7,092	9.09	780
2004	155,892.93	104,253	118,692	44,996	9.41	4,782
2007	40,950.00	25,136	28,617	14,380	9.59	1,499
2008	113,390.64	67,126	76,423	42,637	9.67	4,409
2011	248,853.46	128,584	146,393	114,903	9.81	11,713
2012	841,084.87	409,865	466,632	416,507	9.82	42,414
2014	135,664.53	56,481	64,304	78,144	9.89	7,901
2016	81.80	27	31	55	9.91	6
2019	120,173.53	16,681	18,991	107,191	9.85	10,882
	2,232,574.41	1,321,088	1,502,562	841,641		86,446
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.7 3.87

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 365.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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						
1936	72.00	66	39	33	7.25	5
1942	11,043.90	9,883	5,788	5,256	9.22	570
1943	325.82	290	170	156	9.46	16
1948	10.00	9	5	5	11.53	
1950	19,008.64	16,214	9,495	9,514	12.15	783
1953	52,206.58	43,342	25,382	26,825	13.80	1,944
1954	537,499.99	439,675	257,483	280,017	14.80	18,920
1955	52,030.60	42,259	24,748	27,283	15.15	1,801
1957	217.00	172	101	116	16.50	7
1958	1,080.17	851	498	582	16.87	34
1959	19,510.23	15,118	8,853	10,657	17.87	596
1960	153,747.82	118,140	69,185	84,563	18.24	4,636
1961	204,456.73	154,488	90,471	113,986	19.24	5,924
1962	20,884.48	15,638	9,158	11,726	19.62	598
1963	3,057.75	2,251	1,318	1,740	20.62	84
1964	183,113.74	133,453	78,153	104,961	21.02	4,993
1965	279,321.55	201,530	118,020	161,302	21.42	7,530
1966	71,249.90	50,481	29,563	41,687	22.42	1,859
1967	552,309.16	387,058	226,670	325,639	22.84	14,257
1968	55,689.22	38,303	22,431	33,258	23.83	1,396
1969	20,167.60	13,710	8,029	12,139	24.26	500
1970	85.50	57	33	52	25.26	2
1971	241,212.93	158,815	93,005	148,208	25.68	5,771
1972	29,364.58	18,940	11,092	18,273	26.69	685
1973	72,027.53	45,846	26,848	45,180	27.13	1,665
1974	2,521.82	1,571	920	1,602	28.13	57
1976	223,067.95	134,019	78,484	144,584	29.57	4,890
1977	411.10	241	141	270	30.58	9
1978	219,781.18	127,034	74,394	145,387	31.03	4,685
1979	14,802.11	8,354	4,892	9,910	32.03	309
1980	512.00	282	165	347	33.03	11
1981	195,726.74	105,927	62,033	133,694	33.49	3,992
1982	6,773.92	3,573	2,092	4,682	34.50	136
1983	12,868.54	6,612	3,872	8,997	35.49	254
1984	130,367.50	65,666	38,455	91,912	35.96	2,556
1985	73,645.21	36,079	21,129	52,516	36.96	1,421
1986	190,076.15	90,495	52,996	137,080	37.96	3,611
1987	15,573.09	7,199	4,216	11,357	38.96	292
1988	27,179.09	12,280	7,191	19,988	39.44	507
1989	32,267.71	14,127	8,273	23,995	40.45	593
1990	2,192.00	929	544	1,648	41.44	40
1991	9,816.53	4,025	2,357	7,460	42.45	176
1992	1,500.00	594	348	1,152	43.44	27

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 365.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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						
1993	20,744.00	7,986	4,677	16,067	43.93	366
1994	334,156.51	123,972	72,601	261,556	44.93	5,821
1995	35,968.01	12,841	7,520	28,448	45.93	619
1996	78,702.56	26,995	15,809	62,894	46.93	1,340
1997	456,155.64	150,075	87,887	368,269	47.93	7,683
1999	753,604.71	226,835	132,840	620,765	49.93	12,433
2000	1,683,298.41	486,473	284,889	1,398,409	50.43	27,730
2001	883,011.51	242,828	142,206	740,806	51.42	14,407
2002	1,229,637.35	320,689	187,803	1,041,834	52.43	19,871
2003	26,972.01	6,657	3,898	23,074	53.42	432
2004	118,671.60	27,603	16,165	102,507	54.43	1,883
2005	120,887.60	26,426	15,476	105,412	55.42	1,902
2006	1,663.38	340	199	1,464	56.43	26
2007	629,635.84	119,883	70,206	559,430	57.42	9,743
2008	491,615.80	86,623	50,728	440,888	58.43	7,546
2009	12.17	2	1	11	59.42	
2010	45,458.24	6,728	3,940	41,518	60.43	687
2011	4,112.52	551	323	3,790	61.42	62
2012	12,654.71	1,516	888	11,767	62.43	188
2016	258,695.52	16,531	9,681	249,015	65.92	3,778
2018	173,497.34	6,159	3,607	169,890	67.92	2,501
	11,097,931.49	4,423,309	2,590,384	8,507,548		217,160
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.2 1.96

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
1950	7,897.00	7,483	6,821	1,471	7.62	193
1953	10,521.78	9,844	8,973	2,075	8.26	251
1954	150,005.67	139,298	126,979	30,527	8.69	3,513
1955	8,484.03	7,819	7,128	1,780	9.13	195
1956	4,039.37	3,693	3,366	875	9.57	91
1957	9,089.87	8,243	7,514	2,030	10.03	202
1958	2,337.00	2,116	1,929	525	9.96	53
1959	20,606.77	18,495	16,859	4,778	10.45	457
1960	23,510.90	20,909	19,060	5,626	10.93	515
1961	52,052.27	45,855	41,800	12,855	11.42	1,126
1962	1,086.33	948	864	277	11.92	23
1964	24,260.01	20,725	18,892	6,581	12.94	509
1965	45,184.10	38,182	34,805	12,638	13.46	939
1966	8,345.94	7,021	6,400	2,363	13.52	175
1967	11,776.05	9,790	8,924	3,441	14.07	245
1969	54,763.75	44,420	40,492	17,010	15.17	1,121
1970	6,143.90	4,920	4,485	1,966	15.72	125
1971	51,844.15	40,958	37,336	17,100	16.29	1,050
1972	8,347.24	6,503	5,928	2,837	16.86	168
1973	7,837.88	6,020	5,488	2,742	17.44	157
1974	13,679.67	10,353	9,437	4,927	18.01	274
1976	56,525.86	41,463	37,796	21,556	19.20	1,123
1978	10,209.37	7,244	6,603	4,117	20.39	202
1979	15,019.02	10,471	9,545	6,225	21.00	296
1981	45,939.20	30,866	28,136	20,100	22.23	904
1982	58,023.67	38,236	34,854	26,071	22.85	1,141
1983	105,661.28	68,231	62,197	48,747	23.48	2,076
1984	31,358.32	19,828	18,074	14,852	24.11	616
1985	18,851.59	11,665	10,633	9,161	24.74	370
1987	1,583.95	930	848	815	26.38	31
1988	52,714.74	30,221	27,548	27,802	27.02	1,029
1990	169,793.40	92,440	84,265	94,018	28.32	3,320
1992	9,397.88	4,837	4,409	5,459	29.64	184
1994	50,871.88	24,486	22,321	31,094	31.31	993
2001	167,585.10	61,412	55,981	119,983	36.37	3,299
2002	306,654.26	107,222	97,740	224,247	37.06	6,051
2003	167.36	55	50	126	38.06	3
2004	13,531.12	4,242	3,867	10,341	38.75	267
2005	59,185.17	17,531	15,981	46,163	39.45	1,170
2008	573,605.57	138,526	126,275	476,011	41.85	11,374
2009	217,015.96	48,490	44,202	183,665	42.55	4,316
2010	130,210.79	26,551	24,203	112,518	43.56	2,583
2012	46,650.71	7,788	7,099	41,884	44.97	931

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
2015	254,623.25	27,805	25,346	242,008	47.41	5,105
2016	634,667.81	56,977	51,938	614,463	48.13	12,767
2017	1,412,358.49	99,063	90,301	1,392,675	48.86	28,503
2018	10,203.00	514	469	10,244	49.58	207
2019	93,061.67	2,843	2,592	95,123	50.05	1,901
2020	605,625.79	6,232	5,680	630,227	50.26	12,539
	5,672,909.89	1,439,764	1,312,433	4,644,122		114,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.5	2.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.30 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -5						
1953	8,341.98	8,337	6,615	2,144	3.42	627
1954	16,295.98	16,158	12,821	4,290	3.92	1,094
1956	4,997.51	4,907	3,894	1,353	4.47	303
1974	1,991.90	1,663	1,320	771	11.98	64
1978	9,186.02	7,174	5,693	3,952	14.64	270
1979	445.37	342	271	197	15.32	13
1980	8,746.46	6,583	5,224	3,960	16.00	248
1982	30,131.36	21,805	17,302	14,336	17.36	826
1986	19,394.63	12,787	10,147	10,217	20.45	500
1989	3,840.21	2,350	1,865	2,167	22.55	96
1992	42,769.24	23,936	18,993	25,915	24.97	1,038
1995	44,719.08	22,510	17,862	29,093	27.69	1,051
1996	9,856.32	4,792	3,802	6,547	28.41	230
2002	22,442.81	8,328	6,608	16,957	33.85	501
2007	5,589.16	1,521	1,207	4,662	38.58	121
2012	49,805.41	8,576	6,805	45,491	43.32	1,050
2016	712,584.22	64,945	51,534	696,679	47.32	14,723
2017	145,932.23	10,358	8,219	145,010	48.31	3,002
2018	78,162.49	3,956	3,140	78,931	49.32	1,600
	1,215,232.38	231,028	183,322	1,092,672		27,357
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					39.9	2.25

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-R3						
NET SALVAGE PERCENT.. -30						
1922	102.56	114	125	8	16.44	
1928	40,126.46	43,427	47,769	4,395	18.61	236
1929	35,509.06	38,014	41,815	4,347	19.61	222
1932	1,621.37	1,716	1,888	220	20.20	11
1933	493.80	517	569	73	21.20	3
1934	907.96	939	1,033	147	22.20	7
1936	70,312.98	71,828	79,009	12,398	23.03	538
1941	21,696.57	21,301	23,431	4,775	25.77	185
1942	47,617.07	46,649	51,313	10,589	25.67	413
1943	20,557.27	19,883	21,871	4,853	26.67	182
1944	3,291.73	3,175	3,492	787	26.60	30
1945	5,267.22	5,015	5,516	1,331	27.59	48
1946	201.44	191	210	52	27.54	2
1947	272.41	255	280	74	28.54	3
1948	101,026.29	93,313	102,642	28,692	29.54	971
1949	64,731.87	59,562	65,517	18,634	29.52	631
1950	72,093.00	65,417	71,957	21,764	30.51	713
1951	6,497.54	5,871	6,458	1,989	30.50	65
1952	267,263.31	237,998	261,793	85,649	31.50	2,719
1953	512,722.92	449,914	494,896	171,644	32.50	5,281
1954	8,421,339.48	7,352,503	8,087,600	2,860,141	32.51	87,977
1955	449,432.92	386,548	425,195	159,068	33.50	4,748
1956	1,300,469.25	1,101,263	1,211,366	479,244	34.51	13,887
1957	459,846.16	387,195	425,906	171,894	34.54	4,977
1958	172,682.48	143,111	157,419	67,068	35.54	1,887
1959	3,203,935.48	2,638,185	2,901,949	1,263,167	35.59	35,492
1960	3,137,010.09	2,541,480	2,795,575	1,282,538	36.58	35,061
1961	3,789,522.33	3,018,885	3,320,711	1,605,668	37.59	42,715
1962	781,411.35	618,034	679,825	336,010	37.65	8,925
1963	1,077,030.57	837,284	920,995	479,145	38.65	12,397
1964	3,835,990.34	2,930,236	3,223,199	1,763,588	39.65	44,479
1965	7,322,874.08	5,548,102	6,102,797	3,416,939	39.73	86,004
1966	2,956,082.35	2,198,911	2,418,756	1,424,151	40.74	34,957
1967	7,437,343.72	5,483,033	6,031,222	3,637,325	40.84	89,063
1968	2,309,163.35	1,670,564	1,837,586	1,164,326	41.84	27,828
1969	2,741,132.16	1,945,299	2,139,788	1,423,684	42.84	33,233
1970	2,768,845.13	1,945,169	2,139,645	1,459,854	42.95	33,990
1971	2,511,559.55	1,729,159	1,902,039	1,362,988	43.96	31,005
1972	1,153,469.54	778,246	856,054	643,456	44.95	14,315
1973	1,401,619.33	934,740	1,028,195	793,910	45.09	17,607
1974	805,958.95	526,178	578,785	468,962	46.09	10,175
1975	291,218.83	186,036	204,636	173,948	47.09	3,694
1976	1,303,185.16	821,658	903,807	790,334	47.25	16,727

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-R3						
NET SALVAGE PERCENT.. -30						
1977	2,497,546.20	1,539,637	1,693,569	1,553,241	48.24	32,198
1978	3,474,281.36	2,092,073	2,301,237	2,215,329	49.25	44,981
1979	4,392,979.76	2,607,014	2,867,661	2,843,213	49.41	57,543
1980	1,769,069.60	1,024,557	1,126,991	1,172,799	50.41	23,265
1981	3,334,272.14	1,883,364	2,071,661	2,262,893	51.41	44,017
1982	4,403,344.18	2,446,586	2,691,194	3,033,153	51.59	58,793
1983	3,305,316.56	1,788,375	1,967,175	2,329,737	52.59	44,300
1984	13,702,170.20	7,217,755	7,939,380	9,873,441	53.59	184,240
1985	7,246,836.41	3,745,745	4,120,242	5,300,645	53.79	98,543
1986	6,014,331.09	3,021,119	3,323,168	4,495,462	54.79	82,049
1987	877,368.36	427,945	470,731	669,848	55.79	12,007
1988	2,729,677.19	1,291,683	1,420,824	2,127,756	56.79	37,467
1989	3,498,148.42	1,618,943	1,780,804	2,766,789	56.99	48,549
1990	2,988,410.62	1,338,748	1,472,595	2,412,339	58.00	41,592
1991	1,810,257.15	784,602	863,046	1,490,288	58.99	25,263
1992	2,160,731.68	912,628	1,003,872	1,805,079	59.22	30,481
1993	4,802,665.05	1,957,326	2,153,018	4,090,447	60.22	67,925
1994	1,463,984.96	574,951	632,434	1,270,746	61.22	20,757
1995	641,176.64	244,391	268,825	564,705	61.46	9,188
1996	3,586,896.07	1,314,024	1,445,399	3,217,566	62.45	51,522
1997	3,299,298.56	1,158,912	1,274,779	3,014,309	63.46	47,499
1998	1,798,774.12	605,180	665,685	1,672,721	64.45	25,954
1999	3,923,321.38	1,272,019	1,399,194	3,701,124	64.71	57,196
2000	3,358,348.64	1,038,200	1,141,998	3,223,855	65.71	49,062
2001	7,844,154.19	2,306,652	2,537,269	7,660,131	66.71	114,827
2002	1,241,679.75	349,309	384,233	1,229,951	66.97	18,366
2003	3,696,995.67	984,288	1,082,696	3,723,398	67.97	54,780
2004	1,175,876.95	295,028	324,525	1,204,115	68.97	17,459
2005	1,918,750.61	452,480	497,719	1,996,657	69.97	28,536
2006	349,842.92	77,816	85,596	369,200	70.25	5,256
2007	1,397,431.29	289,394	318,327	1,498,334	71.25	21,029
2008	4,221,642.57	809,500	890,433	4,597,702	72.25	63,636
2009	2,105,403.04	374,425	411,860	2,325,164	72.54	32,054
2010	1,528,187.63	248,330	273,158	1,713,486	73.53	23,303
2011	158,385.32	23,267	25,593	180,308	74.54	2,419
2012	2,241,425.98	294,882	324,364	2,589,490	75.53	34,284
2013	4,536,137.45	530,728	583,790	5,313,189	75.83	70,067
2014	28,138,740.83	2,853,268	3,138,535	33,441,828	76.83	435,270
2015	12,822,719.56	1,110,191	1,221,187	15,448,348	77.14	200,264
2016	30,156,951.29	2,132,700	2,345,926	36,858,111	78.15	471,633
2017	52,822,195.26	2,932,160	3,225,315	65,443,539	78.47	833,994

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-R3						
NET SALVAGE PERCENT.. -30						
2018	196,139,203.81	7,776,919	8,554,449	246,426,516	79.47	3,100,875
2019	27,826,364.91	665,607	732,154	35,442,120	79.80	444,137
2020	6,010,009.27	48,441	53,284	7,759,728	79.50	97,607
	534,314,740.07	113,348,080	124,680,529	569,928,634		7,967,590
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						71.5 1.49

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -35						
1950	5,420.67	6,397	6,193	1,125	10.15	111
1952	3,783.24	4,408	4,267	840	10.87	77
1953	47,591.71	55,074	53,318	10,931	11.24	973
1954	316,920.79	364,180	352,570	75,273	11.62	6,478
1955	19,874.55	22,672	21,949	4,882	12.02	406
1956	74,041.61	83,813	81,141	18,815	12.42	1,515
1957	18,399.36	20,820	20,156	4,683	12.26	382
1958	37,214.20	41,759	40,428	9,811	12.69	773
1959	263,239.61	292,863	283,526	71,847	13.13	5,472
1960	78,275.25	86,313	83,561	22,111	13.57	1,629
1961	110,329.97	120,527	116,685	32,260	14.03	2,299
1962	59,579.13	64,458	62,403	18,029	14.50	1,243
1963	37,262.52	39,917	38,644	11,660	14.96	779
1964	148,568.53	157,526	152,504	48,064	15.44	3,113
1965	269,183.40	284,395	275,328	88,070	15.42	5,711
1966	90,269.23	94,310	91,303	30,560	15.92	1,920
1967	313,030.22	323,282	312,976	109,615	16.43	6,672
1968	82,654.52	84,357	81,668	29,916	16.94	1,766
1969	280,502.12	282,797	273,781	104,897	17.46	6,008
1970	47,269.86	47,050	45,550	18,264	17.99	1,015
1971	281,936.22	278,838	269,948	110,666	18.07	6,124
1972	175,558.56	171,259	165,799	71,205	18.62	3,824
1973	90,469.25	87,020	84,246	37,887	19.17	1,976
1974	174,616.46	165,531	160,254	75,478	19.72	3,827
1975	62,959.15	58,782	56,908	28,087	20.29	1,384
1976	462,101.86	424,709	411,169	212,669	20.86	10,195
1977	174,491.15	158,817	153,754	81,809	21.02	3,892
1978	283,651.30	253,882	245,788	137,141	21.60	6,349
1979	237,318.37	208,759	202,104	118,276	22.19	5,330
1980	25,253.63	21,816	21,120	12,972	22.79	569
1981	168,480.14	142,837	138,283	89,165	23.40	3,810
1982	863,182.73	722,251	699,225	466,072	23.61	19,740
1983	401,669.60	329,419	318,917	223,337	24.23	9,217
1984	550,681.23	442,335	428,233	315,187	24.85	12,684
1985	186,534.21	146,610	141,936	109,885	25.48	4,313
1986	712,425.29	550,808	533,248	428,526	25.74	16,648
1987	1,052,869.49	795,117	769,768	651,606	26.38	24,701
1988	370,921.17	273,406	264,690	236,054	27.02	8,736
1989	158,214.27	113,715	110,090	103,499	27.67	3,740
1990	1,557,437.44	1,096,685	1,061,722	1,040,819	27.98	37,199
1991	138,047.98	94,561	91,546	94,819	28.64	3,311
1992	411,181.60	273,662	264,937	290,158	29.31	9,900
1993	463,338.96	300,994	291,398	334,110	29.65	11,268

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -35						
1994	633,834.60	399,088	386,365	469,312	30.32	15,479
1995	300,945.49	183,393	177,546	228,730	30.99	7,381
1996	376,340.68	222,835	215,731	292,329	31.36	9,322
1997	490,850.39	280,300	271,364	391,284	32.06	12,205
1998	642,105.84	354,972	343,655	523,188	32.45	16,123
1999	2,538,565.20	1,348,207	1,305,225	2,121,838	33.15	64,007
2000	1,181,571.03	604,870	585,586	1,009,535	33.56	30,081
2001	2,493,219.90	1,220,793	1,181,873	2,183,974	34.26	63,747
2002	3,588,454.43	1,684,887	1,631,172	3,213,241	34.69	92,627
2003	1,586,938.22	708,695	686,101	1,456,266	35.41	41,126
2004	1,554,400.71	661,429	640,342	1,458,099	35.85	40,672
2005	617,952.03	249,603	241,646	592,589	36.31	16,320
2006	1,983,424.31	753,215	729,202	1,948,421	37.05	52,589
2007	1,007,634.26	359,937	348,462	1,011,844	37.52	26,968
2008	3,006,603.35	1,004,581	972,554	3,086,361	38.01	81,199
2009	949,477.69	294,813	285,414	996,381	38.50	25,880
2010	451,883.95	129,390	125,265	484,778	39.00	12,430
2011	1,339,962.53	352,383	341,149	1,467,800	39.28	37,368
2012	188,983.60	44,903	43,471	211,657	39.81	5,317
2013	963,477.51	204,859	198,328	1,102,367	40.12	27,477
2014	1,731,975.10	323,602	313,285	2,024,881	40.45	50,059
2015	6,742,168.16	1,081,309	1,046,836	8,055,091	40.80	197,429
2016	7,790,876.69	1,041,251	1,008,056	9,509,628	40.95	232,225
2017	9,577,159.32	1,018,818	986,338	11,942,827	40.94	291,715
2018	35,805,781.53	2,793,925	2,704,853	45,632,952	40.79	1,118,729
2019	3,932,003.79	191,095	185,003	5,123,202	40.17	127,538
2020	32,002,085.36	565,957	547,914	42,654,901	37.67	1,132,331
	134,785,426.22	27,667,841	26,785,770	155,174,556		4,085,423
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.0 3.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 371.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. 0						
1949	699.79	700	700			
1956	6,270.35	6,270	6,270			
2012	18,711.62	5,804	4,520	14,192	18.90	751
2018	274,383.12	27,493	21,412	252,972	22.44	11,273
	300,064.88	40,267	32,902	267,163		12,024
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.2 4.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 374.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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			
1909	2.00	2	2			
1911	1.00	1	1			
1912	1.00	1	1			
1913	1.00	1	1			
1916	10.00	10	10			
1917	1.00	1	1			
1918	2.00	2	2			
1919	1.00	1	1			
1920	2.00	2	2			
1921	4.00	4	4			
1923	12.00	12	12			
1924	21.00	20	19	2	3.50	1
1925	6.00	6	6			
1926	47.00	45	44	3	4.51	1
1927	29.00	28	27	2	4.54	
1928	208.00	198	192	16	4.58	3
1929	890.39	839	812	78	5.59	14
1930	51.00	48	46	5	5.65	1
1931	57.00	54	52	5	5.73	1
1932	7,822.50	7,338	7,099	724	5.84	124
1933	1.00	1	1			
1934	569.70	532	515	55	6.09	9
1935	27.00	25	24	3	7.09	
1936	557.95	514	497	61	7.25	8
1938	11.00	10	10	1	7.59	
1939	77.50	71	69	8	7.79	1
1940	25.59	23	22	4	8.00	
1941	133.57	120	116	18	8.99	2
1942	173.78	156	151	23	9.22	2
1943	124.66	111	107	18	9.46	2
1944	53.04	47	45	8	9.71	1
1945	6.59	6	6	1	9.97	
1946	210.80	185	179	32	10.25	3
1947	7,780.32	6,748	6,528	1,252	11.25	111
1948	27.35	24	23	4	11.53	
1949	93.29	80	77	16	11.83	1
1950	20.00	17	16	4	12.15	
1951	40.79	34	33	8	13.14	1
1952	3,760.64	3,143	3,041	720	13.47	53
1953	2,154.33	1,789	1,731	423	13.80	31
1954	66.24	54	52	14	14.80	1
1955	3,890.79	3,160	3,057	834	15.15	55

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 374.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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						
1956	3,082.59	2,465	2,385	698	16.15	43
1957	1,252.80	994	962	291	16.50	18
1958	1,112.88	876	848	265	16.87	16
1959	4,796.50	3,717	3,596	1,200	17.87	67
1960	2,126.73	1,634	1,581	546	18.24	30
1961	35,157.64	26,565	25,701	9,457	19.24	492
1962	6,502.76	4,869	4,711	1,792	19.62	91
1963	7,924.40	5,832	5,642	2,282	20.62	111
1964	14,401.50	10,496	10,155	4,246	21.02	202
1965	2,679.42	1,933	1,870	809	21.42	38
1966	3,115.83	2,208	2,136	980	22.42	44
1967	18,780.73	13,162	12,734	6,047	22.84	265
1968	6,174.12	4,247	4,109	2,065	23.83	87
1969	4,464.80	3,035	2,936	1,529	24.26	63
1970	1,479.56	986	954	526	25.26	21
1971	3,372.94	2,221	2,149	1,224	25.68	48
1972	2,525.87	1,629	1,576	950	26.69	36
1973	6,363.23	4,050	3,918	2,445	27.13	90
1974	2,318.59	1,445	1,398	921	28.13	33
1975	1,598.89	975	943	656	29.13	23
1976	1,761.40	1,058	1,024	737	29.57	25
1977	569.78	335	324	246	30.58	8
1978	917.80	530	513	405	31.03	13
1979	8,823.46	4,980	4,818	4,005	32.03	125
1980	38.48	21	20	18	33.03	1
1981	1,101.45	596	577	524	33.49	16
1982	10,293.24	5,429	5,252	5,041	34.50	146
1983	4,664.20	2,396	2,318	2,346	35.49	66
1984	760.11	383	371	389	35.96	11
1985	1,602.93	785	759	844	36.96	23
1986	20,277.63	9,654	9,340	10,938	37.96	288
1987	8,074.29	3,733	3,612	4,462	38.96	115
1988	15,274.76	6,901	6,677	8,598	39.44	218
1989	2,021.24	885	856	1,165	40.45	29
1990	1,104.25	468	453	651	41.44	16
1991	11,077.92	4,542	4,394	6,684	42.45	157
1992	1,244.34	493	477	767	43.44	18
1993	38,443.08	14,801	14,319	24,124	43.93	549
1994	4,393.00	1,630	1,577	2,816	44.93	63
1995	6,294.01	2,247	2,174	4,120	45.93	90
1996	21,096.57	7,236	7,001	14,096	46.93	300
1997	29,147.85	9,590	9,278	19,870	47.93	415
1998	15,995.69	5,039	4,875	11,121	48.93	227

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 374.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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						
1999	119.95	36	35	85	49.93	2
2000	2,219.30	641	620	1,599	50.43	32
2002	57,100.33	14,892	14,408	42,692	52.43	814
2003	371,971.76	91,803	88,816	283,156	53.42	5,301
2004	191,662.80	44,581	43,131	148,532	54.43	2,729
2005	10,683.87	2,335	2,259	8,425	55.42	152
2007	19.80	4	4	16	57.42	
2009	2,500.00	406	393	2,107	59.42	35
2010	6.51	1	1	6	60.43	
2012	145,154.52	17,390	16,824	128,331	62.43	2,056
2013	33,014.98	3,516	3,402	29,613	62.92	471
2014	819.01	76	74	745	63.92	12
2015	180,231.83	14,076	13,617	166,615	64.92	2,566
2016	95,951.70	6,131	5,931	90,021	65.92	1,366
2017	191,571.53	9,521	9,212	182,360	66.92	2,725
2018	1,998.81	71	69	1,930	67.92	28
2019	3,678.85	78	75	3,604	68.92	52
	1,651,890.63	408,093	394,819	1,257,072		23,504
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						53.5 1.42

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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.. -10						
1925	120,092.37	128,680	132,102			
1928	341.21	365	375			
1929	31,663.10	33,464	34,829			
1931	4,084.58	4,303	4,493			
1932	4,389.73	4,615	4,829			
1934	2,296.12	2,403	2,526			
1935	388.71	406	428			
1936	20,142.63	20,969	22,138	19	4.79	4
1937	2,451.02	2,544	2,686	10	4.99	2
1938	3,429.61	3,548	3,746	27	5.22	5
1939	398.92	411	434	5	5.46	1
1940	102.55	104	110	3	6.45	
1941	180.14	183	193	5	6.71	1
1942	119,005.29	120,224	126,926	3,980	6.97	571
1943	673.72	678	716	25	7.25	3
1944	7,133.13	7,143	7,541	305	7.53	41
1947	94.21	93	98	6	8.47	1
1948	3,645.59	3,576	3,775	235	8.80	27
1949	13,388.35	13,057	13,785	942	9.15	103
1950	2,102.51	2,038	2,152	161	9.50	17
1952	43,350.45	41,486	43,799	3,886	10.24	379
1953	51,143.07	48,606	51,316	4,941	10.62	465
1954	76,032.90	71,743	75,743	7,893	11.02	716
1955	54,737.49	50,878	53,714	6,497	12.02	541
1956	31,952.42	29,471	31,114	4,034	12.42	325
1957	21,951.74	20,085	21,205	2,942	12.84	229
1958	57,807.88	52,461	55,386	8,203	13.26	619
1959	14,557.57	13,000	13,725	2,288	14.26	160
1960	71,828.78	63,573	67,117	11,895	14.69	810
1961	14,667.93	12,864	13,581	2,554	15.13	169
1962	14,004.86	12,076	12,749	2,656	16.13	165
1963	15,912.39	13,586	14,343	3,161	16.58	191
1964	29,768.49	25,162	26,565	6,180	17.03	363
1965	112,469.57	93,381	98,587	25,130	18.03	1,394
1966	28,086.55	23,066	24,352	6,543	18.50	354
1967	23,448.80	19,043	20,105	5,689	18.96	300
1968	56,421.33	44,965	47,472	14,591	19.96	731
1969	9,038.58	7,117	7,514	2,428	20.45	119
1970	13,712.22	10,664	11,259	3,824	20.93	183
1971	9,147.00	6,973	7,362	2,700	21.93	123
1972	9,239.21	6,950	7,337	2,826	22.43	126
1973	16,133.06	11,887	12,550	5,196	23.42	222
1974	15,665.40	11,378	12,012	5,220	23.92	218

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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.. -10						
1975	29,877.09	21,234	22,418	10,447	24.92	419
1976	13,639.14	9,548	10,080	4,923	25.43	194
1977	6,914.51	4,764	5,030	2,576	25.94	99
1978	4,591.59	3,091	3,263	1,788	26.94	66
1979	69,983.60	46,004	48,569	28,413	27.94	1,017
1980	80,934.53	52,277	55,191	33,837	28.47	1,189
1981	33,876.11	21,345	22,535	14,729	29.46	500
1982	93,320.92	57,701	60,918	41,735	29.99	1,392
1983	123,544.14	74,404	78,552	57,347	30.99	1,851
1984	41,337.91	24,400	25,760	19,712	31.52	625
1985	45,442.58	26,083	27,537	22,450	32.53	690
1986	574,319.08	320,424	338,287	293,464	33.52	8,755
1987	65,024.15	35,463	37,440	34,087	34.07	1,000
1988	44,488.16	23,539	24,851	24,086	35.07	687
1989	5,430.54	2,785	2,940	3,034	36.07	84
1994	52,712.34	22,892	24,168	33,816	40.62	832
1999	18,050.97	6,404	6,761	13,095	45.17	290
2000	16,497.61	5,580	5,891	12,256	46.17	265
2001	12,201.75	3,951	4,171	9,251	46.73	198
2002	10,133.75	3,115	3,289	7,858	47.72	165
2003	20,218.00	5,876	6,204	16,036	48.73	329
2004	189,960.10	52,072	54,975	153,981	49.72	3,097
2005	5,404.56	1,391	1,469	4,476	50.73	88
2008	12,573.63	2,611	2,757	11,074	53.72	206
2009	102,905.08	19,651	20,746	92,450	54.73	1,689
2010	6,541.72	1,141	1,205	5,991	55.72	108
2011	25,280.52	3,988	4,210	23,599	56.73	416
2012	26,311.12	3,739	3,947	24,995	57.29	436
2014	8,453.16	919	970	8,328	59.29	140
2015	880,265.81	80,949	85,462	882,830	60.29	14,643
2016	79,446.45	5,978	6,312	81,079	61.29	1,323
2018	66,921.88	2,797	2,953	70,661	63.29	1,116
2020	190,274.56	1,591	1,679	207,623	65.29	3,180
	4,083,958.24	1,986,926	2,093,329	2,399,025		56,767

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.3 1.39

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 376.10 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -40						
1905	40.91	53	53	4	9.50	
1907	239.67	308	307	29	9.95	3
1908	18.88	24	24	2	10.96	
1909	43.10	55	55	5	10.45	
1914	6.39	8	8	1	12.55	
1915	120.65	151	150	19	12.14	2
1918	370.70	463	461	58	12.44	5
1920	1,478.71	1,831	1,823	247	13.14	19
1922	1,179.84	1,448	1,442	210	13.87	15
1923	20,809.47	25,282	25,174	3,959	14.85	267
1924	14,038.13	17,069	16,996	2,657	14.61	182
1925	21,412.31	26,050	25,939	4,038	14.40	280
1926	2,177.82	2,622	2,611	438	15.38	28
1927	17,988.44	21,663	21,571	3,613	15.20	238
1928	348,167.28	414,806	413,037	74,397	16.20	4,592
1929	154,002.60	183,479	182,697	32,907	16.02	2,054
1930	53,411.41	62,931	62,663	12,113	17.03	711
1931	33,378.16	39,313	39,145	7,584	16.88	449
1932	1,697.44	1,998	1,989	387	16.76	23
1933	1,355.29	1,577	1,570	327	17.77	18
1934	10,366.49	12,052	12,001	2,512	17.67	142
1935	2,801.59	3,219	3,205	717	18.67	38
1936	669,484.68	768,194	764,918	172,361	18.60	9,267
1937	49,706.66	56,367	56,127	13,462	19.59	687
1938	47,332.67	53,576	53,348	12,918	19.54	661
1939	36,922.75	41,705	41,527	10,165	19.52	521
1940	66,137.52	73,796	73,481	19,112	20.51	932
1941	199,054.44	221,548	220,603	58,073	20.50	2,833
1942	105,395.16	115,829	115,335	32,218	21.50	1,499
1943	32,519.31	35,639	35,487	10,040	21.50	467
1944	27,315.87	29,546	29,420	8,822	22.51	392
1945	37,731.39	40,680	40,507	12,317	22.54	546
1946	33,784.52	35,942	35,789	11,509	23.54	489
1947	315,267.15	334,120	332,695	108,679	23.59	4,607
1948	315,485.60	329,847	328,440	113,240	24.58	4,607
1949	335,987.05	349,776	348,284	122,098	24.65	4,953
1950	395,485.70	409,834	408,086	145,594	24.74	5,885
1951	440,385.09	449,950	448,031	168,508	25.73	6,549
1952	506,166.08	514,538	512,344	196,289	25.84	7,596
1953	826,024.94	827,429	823,901	332,534	26.84	12,389
1954	1,324,834.92	1,319,854	1,314,226	540,543	26.95	20,057
1955	1,597,567.46	1,567,405	1,560,721	675,873	27.96	24,173
1956	1,809,911.08	1,765,098	1,757,571	776,305	28.09	27,636

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 376.10 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -40						
1957	1,736,613.77	1,667,358	1,660,248	771,011	29.09	26,504
1958	1,939,443.28	1,849,608	1,841,721	873,500	29.25	29,863
1959	1,197,077.46	1,123,529	1,118,738	557,170	30.24	18,425
1960	4,920,549.53	4,584,476	4,564,926	2,323,843	30.41	76,417
1961	7,354,441.58	6,738,875	6,710,138	3,586,080	31.41	114,170
1962	3,784,154.87	3,440,402	3,425,731	1,872,086	31.59	59,262
1963	4,913,634.10	4,390,234	4,371,513	2,507,575	32.59	76,943
1964	6,647,275.62	5,888,954	5,863,842	3,442,344	32.79	104,982
1965	6,171,939.50	5,371,069	5,348,165	3,292,550	33.79	97,442
1966	6,151,496.91	5,303,329	5,280,714	3,331,382	34.00	97,982
1967	7,813,827.65	6,613,936	6,585,732	4,353,627	34.99	124,425
1968	6,740,332.03	5,647,724	5,623,640	3,812,825	35.22	108,257
1969	6,411,638.85	5,269,982	5,247,509	3,728,785	36.22	102,948
1970	5,165,581.08	4,200,237	4,182,326	3,049,488	36.45	83,662
1971	5,450,560.25	4,343,442	4,324,920	3,305,864	37.46	88,251
1972	3,892,951.74	3,066,245	3,053,170	2,396,962	37.71	63,563
1973	3,300,114.26	2,545,708	2,534,852	2,085,308	38.71	53,870
1974	4,357,738.64	3,318,854	3,304,701	2,796,133	38.97	71,751
1975	3,454,827.98	2,596,856	2,585,782	2,250,977	39.25	57,350
1976	2,490,672.14	1,830,993	1,823,185	1,663,756	40.25	41,336
1977	1,627,349.57	1,179,243	1,174,214	1,104,075	40.54	27,234
1978	2,892,052.98	2,047,921	2,039,188	2,009,686	41.53	48,391
1979	2,907,656.54	2,027,218	2,018,573	2,052,146	41.83	49,059
1980	2,050,544.98	1,395,191	1,389,242	1,481,521	42.83	34,591
1981	2,486,514.34	1,663,975	1,656,879	1,824,241	43.14	42,287
1982	3,820,704.05	2,491,558	2,480,933	2,868,053	44.15	64,962
1983	3,172,865.55	2,032,220	2,023,554	2,418,458	44.47	54,384
1984	2,340,520.74	1,459,127	1,452,905	1,823,824	45.47	40,110
1985	2,493,388.65	1,524,059	1,517,560	1,973,184	45.80	43,083
1986	5,053,791.28	3,002,761	2,989,957	4,085,351	46.80	87,294
1987	2,372,152.94	1,379,549	1,373,666	1,947,348	47.15	41,301
1988	1,874,396.31	1,057,534	1,053,024	1,571,131	48.15	32,630
1989	2,505,140.36	1,381,134	1,375,245	2,131,952	48.50	43,958
1990	690,801.59	368,667	367,095	600,027	49.50	12,122
1991	2,411,050.66	1,254,663	1,249,313	2,126,158	49.87	42,634
1992	2,275,255.29	1,143,862	1,138,984	2,046,373	50.87	40,228
1993	2,297,020.34	1,122,967	1,118,178	2,097,650	51.24	40,938
1994	741,371.14	352,062	350,561	687,359	51.62	13,316
1995	1,469,338.49	671,429	668,566	1,388,508	52.62	26,387
1996	2,389,428.09	1,057,083	1,052,575	2,292,624	53.02	43,241
1997	1,907,874.85	809,855	806,402	1,864,623	54.02	34,517
1998	6,405,927.45	2,623,227	2,612,041	6,356,257	54.42	116,800
1999	2,844,653.85	1,113,113	1,108,366	2,874,149	55.42	51,861

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 376.10 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -40						
2000	8,657,248.77	3,255,472	3,241,590	8,878,558	55.83	159,028
2001	3,305,804.17	1,191,280	1,186,200	3,441,926	56.26	61,179
2002	5,161,815.06	1,764,721	1,757,196	5,469,345	57.26	95,518
2003	3,344,712.76	1,090,109	1,085,461	3,597,137	57.68	62,364
2004	2,040,578.30	631,641	628,948	2,227,862	58.13	38,326
2005	1,408,682.75	409,617	407,870	1,564,286	59.13	26,455
2006	2,020,569.32	553,878	551,516	2,277,281	59.57	38,229
2007	2,324,539.05	597,500	594,952	2,659,403	60.03	44,301
2008	2,148,952.52	511,451	509,270	2,499,264	61.03	40,951
2009	4,620,261.67	1,019,415	1,015,068	5,453,298	61.49	88,686
2010	4,920,284.07	998,129	993,873	5,894,525	61.96	95,134
2011	2,126,272.43	392,935	391,259	2,585,522	62.45	41,401
2012	4,715,727.33	785,640	782,290	5,819,728	62.93	92,479
2013	4,010,997.88	594,109	591,576	5,023,821	63.42	79,215
2014	3,146,354.32	406,572	404,838	4,000,058	63.92	62,579
2015	5,035,707.21	554,129	551,766	6,498,224	64.43	100,857
2016	12,498,969.90	1,140,906	1,136,041	16,362,517	64.47	253,800
2017	10,215,190.10	735,085	731,950	13,569,316	64.53	210,279
2018	18,168,764.16	946,229	942,194	24,494,076	64.62	379,048
2019	7,265,430.56	233,947	232,950	9,938,653	63.86	155,632
2020	8,950,440.73	101,498	101,065	12,429,552	61.23	202,998
	278,869,579.66	141,021,567	140,420,209	249,997,203		5,003,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						50.0 1.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 376.20 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -40						
1937	321.19	364	450			
1939	59.00	67	83			
1940	71.00	79	99			
1943	616.68	676	863			
1947	242.00	256	339			
1948	47.00	49	66			
1950	51.00	53	71			
1952	654.32	665	916			
1954	1,176.00	1,172	1,646			
1955	9,685.00	9,502	13,384	175	27.96	6
1956	27,661.33	26,976	37,996	730	28.09	26
1957	7,332.75	7,040	9,916	350	29.09	12
1958	17,947.64	17,116	24,108	1,019	29.25	35
1959	10,124.55	9,502	13,384	790	30.24	26
1960	41,557.71	38,719	54,536	3,645	30.41	120
1961	6,157.50	5,642	7,947	674	31.41	21
1962	6,666.50	6,061	8,537	796	31.59	25
1963	6,874.00	6,142	8,651	973	32.59	30
1964	1,254.15	1,111	1,565	191	32.79	6
1965	2,293.32	1,996	2,811	400	33.79	12
1966	304.00	262	369	57	34.00	2
1967	415.00	351	494	87	34.99	2
1968	3,862.50	3,236	4,558	850	35.22	24
1971	263,633.65	210,084	295,906	73,181	37.46	1,954
1972	1,185,571.88	933,804	1,315,275	344,526	37.71	9,136
1973	1,615,355.20	1,246,085	1,755,127	506,370	38.71	13,081
1974	2,643,751.23	2,013,481	2,836,015	865,237	38.97	22,203
1975	3,844,210.59	2,889,539	4,069,954	1,311,941	39.25	33,425
1976	4,031,960.57	2,964,055	4,174,911	1,469,834	40.25	36,518
1977	4,191,045.44	3,036,999	4,277,654	1,589,810	40.54	39,216
1978	4,898,601.74	3,468,798	4,885,848	1,972,194	41.53	47,488
1979	5,576,576.10	3,887,989	5,476,285	2,330,922	41.83	55,724
1980	6,789,567.44	4,619,622	6,506,799	2,998,595	42.83	70,012
1981	9,713,518.03	6,500,286	9,155,740	4,443,185	43.14	102,995
1982	9,247,311.28	6,030,357	8,493,839	4,452,397	44.15	100,847
1983	10,239,058.78	6,558,117	9,237,196	5,097,486	44.47	114,628
1984	8,027,660.27	5,004,604	7,049,052	4,189,672	45.47	92,141
1985	8,898,802.65	5,439,304	7,661,332	4,796,992	45.80	104,738
1986	11,050,336.25	6,565,668	9,247,831	6,222,640	46.80	132,962
1987	12,306,797.70	7,157,141	10,080,929	7,148,588	47.15	151,614
1988	8,532,509.32	4,814,042	6,780,643	5,164,870	48.15	107,266
1989	6,966,808.50	3,840,941	5,410,017	4,343,515	48.50	89,557
1990	8,386,192.47	4,475,543	6,303,862	5,436,807	49.50	109,834

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 376.20 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -40						
1991	8,264,587.81	4,300,726	6,057,630	5,512,793	49.87	110,543
1992	8,310,880.50	4,178,212	5,885,068	5,750,165	50.87	113,036
1993	6,997,560.74	3,420,967	4,818,478	4,978,107	51.24	97,153
1994	8,949,157.08	4,249,776	5,985,866	6,542,954	51.62	126,752
1995	11,378,406.42	5,199,477	7,323,533	8,606,236	52.62	163,554
1996	10,996,446.19	4,864,828	6,852,175	8,542,850	53.02	161,125
1997	11,695,420.34	4,964,472	6,992,525	9,381,063	54.02	173,659
1998	10,390,194.19	4,254,785	5,992,922	8,553,350	54.42	157,173
1999	9,811,917.73	3,839,403	5,407,850	8,328,835	55.42	150,286
2000	10,100,790.88	3,798,301	5,349,958	8,791,149	55.83	157,463
2001	9,876,981.74	3,559,269	5,013,278	8,814,496	56.26	156,674
2002	10,320,740.92	3,528,455	4,969,876	9,479,161	57.26	165,546
2003	11,649,118.82	3,796,681	5,347,676	10,961,090	57.68	190,033
2004	10,229,600.82	3,166,471	4,460,017	9,861,424	58.13	169,644
2005	13,551,096.83	3,940,388	5,550,089	13,421,447	59.13	226,982
2006	14,426,094.96	3,954,481	5,569,939	14,626,594	59.57	245,536
2007	12,459,199.90	3,202,513	4,510,782	12,932,098	60.03	215,427
2008	12,075,644.55	2,874,003	4,048,072	12,857,830	61.03	210,680
2009	13,356,606.19	2,947,002	4,150,892	14,548,357	61.49	236,597
2010	14,644,846.98	2,970,854	4,184,488	16,318,298	61.96	263,368
2011	14,411,835.68	2,663,307	3,751,304	16,425,266	62.45	263,015
2012	21,837,714.07	3,638,163	5,124,401	25,448,399	62.93	404,392
2013	24,056,722.76	3,563,282	5,018,930	28,660,482	63.42	451,916
2014	36,756,213.99	4,749,638	6,689,929	44,768,771	63.92	700,388
2015	26,374,771.69	2,902,280	4,087,900	32,836,780	64.43	509,650
2016	53,644,143.32	4,896,637	6,896,979	68,204,822	64.47	1,057,931
2017	45,425,595.98	3,268,826	4,604,185	58,991,649	64.53	914,174
2018	47,621,436.37	2,480,124	3,493,288	63,176,723	64.62	977,665
2019	56,016,572.08	1,803,734	2,540,583	75,882,618	63.86	1,188,265
2020	55,041,396.25	624,169	879,151	76,178,804	61.23	1,244,142
	729,226,339.01	189,394,720	266,764,768	754,152,107		12,638,455
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.7 1.73

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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.. -35						
1923	13,084.63	17,050	17,150	514	3.52	146
1925	909.32	1,172	1,179	49	4.50	11
1928	823.64	1,059	1,065	47	4.58	10
1929	8,639.13	10,991	11,056	607	5.59	109
1930	372.53	473	476	27	5.65	5
1931	1,010.86	1,283	1,291	74	5.73	13
1932	5,697.63	7,216	7,258	434	5.84	74
1934	1,789.51	2,257	2,270	146	6.09	24
1935	71.88	90	91	6	7.09	1
1936	579.26	720	724	58	7.25	8
1937	792.95	983	989	81	7.41	11
1938	2,459.33	3,041	3,059	261	7.59	34
1939	1,079.46	1,330	1,338	119	7.79	15
1940	3,000.28	3,684	3,706	344	8.00	43
1942	4,414.19	5,380	5,412	547	8.45	65
1943	2,767.21	3,358	3,378	358	8.71	41
1944	2,170.69	2,623	2,638	292	8.97	33
1945	2,084.10	2,507	2,522	292	9.25	32
1946	1,491.66	1,785	1,795	219	9.53	23
1947	4,548.98	5,416	5,448	693	9.83	70
1948	7,533.43	8,921	8,973	1,197	10.15	118
1949	28,745.09	33,850	34,049	4,757	10.47	454
1950	57,644.01	67,485	67,881	9,938	10.80	920
1951	4,617.12	5,372	5,404	829	11.15	74
1952	21,107.78	24,398	24,541	3,955	11.50	344
1953	32,849.42	37,717	37,939	6,408	11.87	540
1954	108,330.41	124,485	125,216	21,030	11.62	1,810
1955	94,747.48	108,083	108,718	19,191	12.02	1,597
1956	44,688.08	50,586	50,883	9,446	12.42	761
1957	30,581.33	34,341	34,543	6,742	12.84	525
1958	95,805.73	106,704	107,331	22,007	13.26	1,660
1959	28,385.48	31,346	31,530	6,790	13.68	496
1960	205,272.67	224,660	225,980	51,138	14.13	3,619
1961	264,918.06	289,402	291,102	66,537	14.03	4,742
1962	115,414.55	124,866	125,600	30,210	14.50	2,083
1963	162,532.53	174,109	175,132	44,287	14.96	2,960
1964	202,090.39	214,274	215,533	57,289	15.44	3,710
1965	211,544.05	221,899	223,203	62,381	15.93	3,916
1966	214,148.95	223,735	225,049	64,052	15.92	4,023
1967	161,190.65	166,470	167,448	50,159	16.43	3,053
1968	280,416.60	286,193	287,874	90,688	16.94	5,353
1969	68,905.82	69,469	69,877	23,146	17.46	1,326
1970	175,694.72	176,088	177,123	60,065	17.52	3,428

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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.. -35						
1971	183,136.07	181,123	182,187	65,047	18.07	3,600
1972	249,794.29	243,677	245,109	92,113	18.62	4,947
1973	176,111.26	169,397	170,392	67,358	19.17	3,514
1974	190,803.39	182,061	183,131	74,454	19.29	3,860
1975	155,990.85	146,611	147,472	63,116	19.86	3,178
1976	164,809.30	152,474	153,370	69,123	20.44	3,382
1977	91,633.68	83,947	84,440	39,265	20.60	1,906
1978	218,060.94	196,412	197,566	96,816	21.20	4,567
1979	465,695.52	412,231	414,653	214,036	21.79	9,823
1980	402,884.63	352,443	354,514	189,380	22.00	8,608
1981	518,648.58	445,312	447,928	252,248	22.61	11,156
1982	812,776.88	684,354	688,375	408,874	23.23	17,601
1983	1,197,741.65	994,425	1,000,267	616,684	23.48	26,264
1984	640,476.31	520,688	523,747	340,896	24.11	14,139
1985	1,140,774.34	912,939	918,303	621,742	24.38	25,502
1986	1,198,357.25	937,667	943,176	674,606	25.02	26,963
1987	818,540.98	629,315	633,012	472,018	25.32	18,642
1988	842,907.23	632,459	636,175	501,750	25.98	19,313
1989	602,266.70	443,118	445,721	367,339	26.30	13,967
1990	415,499.33	297,682	299,431	261,493	26.97	9,696
1991	608,138.84	426,257	428,761	392,226	27.32	14,357
1992	681,340.22	463,952	466,678	453,131	28.00	16,183
1993	851,110.79	565,538	568,861	580,139	28.37	20,449
1994	803,343.87	520,133	523,189	561,325	28.75	19,524
1995	684,253.67	428,709	431,228	492,514	29.45	16,724
1996	215,083.72	130,896	131,665	158,698	29.85	5,317
1997	285,801.85	168,647	169,638	216,194	30.26	7,145
1998	501,669.57	286,478	288,161	389,093	30.69	12,678
1999	812,892.36	448,290	450,924	646,481	31.13	20,767
2000	399,245.52	212,143	213,389	325,592	31.58	10,310
2001	785,449.97	401,133	403,490	656,867	32.05	20,495
2002	774,912.80	379,328	381,556	664,576	32.52	20,436
2003	1,083,120.88	506,657	509,634	952,579	33.01	28,857
2004	831,586.37	370,472	372,648	749,994	33.50	22,388
2005	419,730.44	178,264	179,311	387,325	33.76	11,473
2006	904,058.55	362,726	364,857	855,622	34.28	24,960
2007	362,495.94	137,415	138,222	351,148	34.58	10,155
2008	591,923.66	210,802	212,040	587,057	34.89	16,826
2009	585,509.65	194,527	195,670	594,768	35.23	16,882
2010	563,411.83	173,266	174,284	586,322	35.59	16,474
2011	627,159.53	177,800	178,845	667,820	35.75	18,680
2012	313,444.05	80,906	81,381	341,768	35.95	9,507
2013	1,330,681.77	308,625	310,438	1,485,982	36.17	41,083

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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.. -35						
2014	2,458,421.33	504,800	507,766	2,811,103	36.24	77,569
2015	3,478,389.89	619,849	623,491	4,072,335	36.17	112,589
2016	5,731,906.76	860,474	865,529	6,872,545	35.98	191,010
2017	1,129,950.87	136,069	136,868	1,388,566	35.72	38,874
2018	5,233,332.72	471,942	474,715	6,590,284	34.95	188,563
2019	3,166,419.34	182,101	183,171	4,091,495	33.71	121,373
2020	594,864.92	13,090	13,167	789,900	30.17	26,182
	49,971,512.45	21,416,495	21,542,320	45,919,222		1,436,738
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.0 2.88

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -120						
1923	2.52	5	3	3	5.59	1
1925	3.55	7	4	4	5.52	1
1929	0.09					
1930	12.88	26	16	12	7.54	2
1931	461.31	936	576	439	7.59	58
1935	13.36	27	17	12	8.84	1
1936	5,208.41	10,361	6,375	5,084	8.95	568
1937	4,682.37	9,290	5,716	4,585	9.09	504
1938	7,599.71	15,034	9,251	7,468	9.25	807
1939	11,924.53	23,519	14,472	11,762	9.41	1,250
1940	14,510.97	28,527	17,553	14,371	9.59	1,499
1941	16,528.26	32,377	19,922	16,440	9.79	1,679
1942	22,348.33	43,227	26,599	22,567	10.79	2,091
1943	14,558.43	28,051	17,261	14,768	10.99	1,344
1944	18,188.01	34,896	21,472	18,542	11.22	1,653
1945	18,118.68	34,607	21,295	18,566	11.46	1,620
1946	38,460.02	73,122	44,994	39,618	11.71	3,383
1947	72,897.19	137,921	84,867	75,507	11.97	6,308
1948	93,792.78	176,527	108,622	97,722	12.25	7,977
1949	106,127.56	198,645	122,232	111,249	12.54	8,872
1950	141,238.60	262,873	161,753	148,972	12.83	11,611
1951	172,609.96	319,363	196,513	183,229	13.14	13,944
1952	221,325.23	406,915	250,386	236,530	13.47	17,560
1953	193,031.04	352,560	216,940	207,728	13.80	15,053
1954	433,688.79	780,466	480,242	473,873	14.80	32,018
1955	273,145.66	488,068	300,322	300,598	15.15	19,841
1956	400,579.09	710,483	437,180	444,094	15.50	28,651
1957	460,926.02	811,331	499,234	514,803	15.87	32,439
1958	587,187.24	1,025,440	630,981	660,831	16.24	40,692
1959	857,402.63	1,484,884	913,690	972,596	16.62	58,520
1960	1,649,474.12	2,831,949	1,742,576	1,886,267	17.02	110,826
1961	2,070,582.48	3,523,510	2,168,113	2,387,168	17.42	137,036
1962	2,353,158.26	3,967,613	2,441,382	2,735,566	17.83	153,425
1963	2,470,264.66	4,124,848	2,538,133	2,896,449	18.26	158,623
1964	2,564,935.90	4,240,044	2,609,016	3,033,843	18.69	162,324
1965	2,718,464.41	4,447,788	2,736,846	3,243,776	19.13	169,565
1966	3,080,232.51	4,986,157	3,068,120	3,708,392	19.57	189,494
1967	3,196,193.04	5,116,210	3,148,145	3,883,480	20.03	193,883
1968	3,576,212.26	5,658,426	3,481,785	4,385,882	20.50	213,945
1969	3,751,572.88	5,865,734	3,609,348	4,644,112	20.96	221,570
1970	3,395,009.88	5,243,253	3,226,318	4,242,704	21.44	197,887
1971	3,601,773.72	5,491,264	3,378,926	4,544,976	21.93	207,249
1972	1,859,648.84	2,797,581	1,721,429	2,369,798	22.43	105,653

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -120						
1973	1,480,593.29	2,197,052	1,351,907	1,905,398	22.92	83,133
1974	1,106,131.06	1,618,270	995,766	1,437,722	23.43	61,362
1975	770,303.34	1,110,346	683,226	1,011,441	23.94	42,249
1976	1,112,851.67	1,579,626	971,987	1,476,287	24.47	60,330
1977	689,737.86	963,716	593,001	924,422	24.99	36,992
1978	502,797.27	691,125	425,268	680,886	25.52	26,680
1979	376,785.04	509,127	313,280	515,647	26.07	19,779
1980	503,085.31	667,836	410,938	695,850	26.62	26,140
1981	967,190.12	1,260,732	775,763	1,352,055	27.17	49,763
1982	633,652.62	810,492	498,718	895,318	27.72	32,299
1983	300,682.42	377,056	232,013	429,488	28.29	15,182
1984	398,400.67	489,427	301,158	575,323	28.86	19,935
1985	462,115.66	559,363	344,192	672,462	29.02	23,172
1986	312,164.40	369,615	227,434	459,328	29.60	15,518
1987	279,172.98	323,059	198,787	415,394	30.19	13,759
1988	325,179.69	367,355	226,044	489,351	30.79	15,893
1989	190,827.47	210,246	129,370	290,450	31.40	9,250
1990	134,227.20	144,106	88,672	206,628	32.00	6,457
1991	94,248.24	98,489	60,603	146,743	32.61	4,500
1992	130,971.79	133,033	81,859	206,279	33.23	6,208
1993	150,220.25	148,123	91,144	239,341	33.85	7,071
1994	145,454.13	139,904	86,087	233,912	34.11	6,858
1995	57,980.81	53,995	33,225	94,333	34.74	2,715
1996	235,777.42	212,256	130,607	388,103	35.38	10,970
1997	358,697.13	311,550	191,705	597,429	36.02	16,586
1998	195,462.97	164,482	101,210	328,809	36.32	9,053
1999	607,280.13	491,120	302,200	1,033,816	36.98	27,956
2000	290,203.90	225,117	138,521	499,928	37.64	13,282
2001	596,196.24	445,037	273,844	1,037,788	37.97	27,332
2002	169,147.77	120,494	74,143	297,982	38.64	7,712
2003	295,492.11	200,225	123,204	526,879	39.32	13,400
2004	28,941.12	18,700	11,507	52,163	39.68	1,315
2005	166,495.56	101,609	62,523	303,767	40.37	7,525
2006	68,824.89	39,731	24,448	126,967	40.75	3,116
2007	298,526.76	162,219	99,818	556,941	41.15	13,534
2008	322,413.21	163,141	100,385	608,924	41.85	14,550
2009	394,029.27	185,422	114,095	752,769	42.26	17,813
2010	357,962.47	155,456	95,656	691,861	42.69	16,207
2011	813,175.31	322,912	198,697	1,590,289	43.13	36,872
2012	443,380.99	159,192	97,955	877,483	43.58	20,135
2013	917,924.88	295,241	181,670	1,837,765	43.78	41,977
2014	773,163.53	217,723	133,971	1,566,989	44.26	35,404
2015	1,270,938.75	307,567	189,254	2,606,811	44.50	58,580

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -120						
2016	247,687.17	50,023	30,780	514,132	44.52	11,548
2017	343,314.74	54,985	33,834	721,458	44.58	16,183
2018	926,619.91	109,063	67,109	1,971,455	44.23	44,573
2019	371,161.45	27,191	16,732	799,823	43.55	18,366
2020	768,300.93	20,452	12,584	1,677,678	40.82	41,099
	62,859,988.08	85,166,866	52,405,519	85,886,454		3,641,760
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.6 5.79

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 380.20 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -120						
1971	364,247.27	555,331	601,136	200,208	21.93	9,129
1972	3,326,639.34	5,004,463	5,417,240	1,901,367	22.43	84,769
1973	4,589,612.70	6,810,526	7,372,271	2,724,877	22.92	118,886
1974	5,441,097.94	7,960,326	8,616,908	3,353,507	23.43	143,129
1975	6,108,256.70	8,804,686	9,530,912	3,907,253	23.94	163,210
1976	5,916,921.66	8,398,715	9,091,456	3,925,772	24.47	160,432
1977	6,734,202.94	9,409,163	10,185,248	4,629,998	24.99	185,274
1978	8,108,920.69	11,146,198	12,065,557	5,774,069	25.52	226,257
1979	9,585,982.41	12,952,963	14,021,347	7,067,814	26.07	271,109
1980	6,187,622.95	8,213,946	8,891,447	4,721,323	26.62	177,360
1981	10,693,533.47	13,939,021	15,088,737	8,437,037	27.17	310,528
1982	8,848,717.20	11,318,217	12,251,764	7,215,414	27.72	260,296
1983	8,104,597.73	10,163,166	11,001,442	6,828,673	28.29	241,381
1984	7,699,087.87	9,458,175	10,238,302	6,699,691	28.86	232,145
1985	8,053,853.29	9,748,706	10,552,797	7,165,680	29.02	246,922
1986	10,646,649.58	12,606,059	13,645,830	9,776,799	29.60	330,297
1987	12,802,311.12	14,814,834	16,036,788	12,128,296	30.19	401,732
1988	12,023,437.45	13,582,877	14,703,217	11,748,345	30.79	381,564
1989	10,310,632.69	11,359,843	12,296,823	10,386,569	31.40	330,782
1990	10,005,172.13	10,741,553	11,627,536	10,383,843	32.00	324,495
1991	8,089,942.49	8,453,990	9,151,290	8,646,583	32.61	265,151
1992	12,081,595.62	12,271,760	13,283,957	13,295,553	33.23	400,107
1993	10,691,717.98	10,542,462	11,412,023	12,109,757	33.85	357,748
1994	12,203,598.61	11,737,909	12,706,073	14,141,844	34.11	414,595
1995	12,440,726.08	11,585,551	12,541,148	14,828,449	34.74	426,841
1996	13,691,885.52	12,325,983	13,342,653	16,779,495	35.38	474,265
1997	12,837,822.69	11,150,419	12,070,126	16,173,084	36.02	449,003
1998	13,187,961.60	11,097,670	12,013,026	17,000,490	36.32	468,075
1999	15,329,991.66	12,397,671	13,420,253	20,305,729	36.98	549,100
2000	12,893,618.35	10,001,838	10,826,808	17,539,152	37.64	465,971
2001	13,492,170.06	10,071,365	10,902,070	18,780,704	37.97	494,620
2002	11,231,918.51	8,001,169	8,661,120	16,049,101	38.64	415,349
2003	11,934,940.68	8,087,116	8,754,156	17,502,713	39.32	445,135
2004	7,468,710.57	4,825,833	5,223,876	11,207,287	39.68	282,442
2005	13,969,654.96	8,525,401	9,228,592	21,504,649	40.37	532,689
2006	11,726,119.64	6,769,254	7,327,594	18,469,869	40.75	453,248
2007	11,887,966.14	6,459,921	6,992,747	19,160,779	41.15	465,633
2008	11,754,506.85	5,947,780	6,438,364	19,421,551	41.85	464,075
2009	7,544,404.57	3,550,246	3,843,077	12,754,613	42.26	301,813
2010	7,306,835.23	3,173,212	3,434,944	12,640,094	42.69	296,090
2011	8,970,581.23	3,562,218	3,856,036	15,879,243	43.13	368,172
2012	14,315,250.59	5,139,748	5,563,684	25,929,867	43.58	594,995
2013	15,460,126.48	4,972,595	5,382,744	28,629,534	43.78	653,941

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 380.20 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -120						
2014	13,954,263.77	3,929,521	4,253,635	26,445,745	44.26	597,509
2015	20,185,268.03	4,884,835	5,287,745	39,119,845	44.50	879,098
2016	34,679,122.02	7,003,795	7,581,481	68,712,587	44.52	1,543,409
2017	30,979,353.44	4,961,653	5,370,899	62,783,679	44.58	1,408,337
2018	40,244,916.49	4,736,827	5,127,529	83,411,287	44.23	1,885,853
2019	40,089,361.36	2,936,947	3,179,192	85,017,403	43.55	1,952,179
2020	34,836,050.13	927,336	1,003,824	75,635,486	40.82	1,852,903
	641,031,878.48	417,020,793	451,417,424	958,852,708		24,758,043
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.7 3.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. -5						
1937	58.16	61	61			
1955	0.03					
1960	6,193.30	6,334	2,624	3,879	1.61	2,409
1961	19,329.70	19,683	8,154	12,142	1.85	6,563
1962	6,413.73	6,500	2,693	4,041	2.11	1,915
1963	36,883.23	37,186	15,406	23,321	2.38	9,799
1964	949,018.32	951,429	394,166	602,303	2.67	225,582
1965	622,730.73	620,520	257,074	396,793	2.98	133,152
1966	857,403.82	848,778	351,639	548,635	3.31	165,751
1967	143,970.54	141,524	58,632	92,537	3.65	25,353
1968	84,330.93	82,748	34,282	54,265	3.68	14,746
1969	257,643.39	250,777	103,894	166,632	4.06	41,042
1970	438,517.77	423,194	175,324	285,120	4.45	64,072
1971	186,833.90	179,658	74,430	121,746	4.55	26,757
1972	87,616.26	83,441	34,569	57,428	4.97	11,555
1973	181.15	172	71	119	5.13	23
1975	3,631.44	3,383	1,402	2,411	5.78	417
1978	7,904.28	7,161	2,967	5,332	6.76	789
1979	99,543.52	89,355	37,019	67,502	7.04	9,588
1980	3,117,153.20	2,770,276	1,147,693	2,125,318	7.35	289,159
1981	1,205,520.62	1,059,978	439,137	826,660	7.67	107,778
1982	72,631.03	63,130	26,154	50,109	8.01	6,256
1983	25,771.71	22,122	9,165	17,895	8.37	2,138
1984	8,746.80	7,375	3,055	6,129	8.95	685
1985	587,720.52	488,502	202,381	414,726	9.35	44,356
1986	1,038,456.95	850,169	352,215	738,165	9.75	75,709
1987	1,630,206.59	1,313,229	544,056	1,167,661	10.17	114,814
1988	1,449,815.40	1,147,819	475,528	1,046,778	10.60	98,753
1989	1,904,606.58	1,480,279	613,262	1,386,575	11.06	125,368
1990	1,874,443.74	1,428,692	591,891	1,376,275	11.52	119,468
1991	832,487.00	621,493	257,477	616,634	11.99	51,429
1992	125,407.35	91,569	37,936	93,742	12.48	7,511
1993	153,486.86	109,461	45,348	115,813	12.99	8,916
1994	1,123,720.30	784,874	325,164	854,742	13.34	64,074
1995	2,855,860.70	1,942,228	804,643	2,194,011	13.87	158,184
1996	1,725,985.15	1,141,014	472,709	1,339,575	14.41	92,961
1997	1,559,636.69	1,000,585	414,531	1,223,088	14.96	81,757
1998	2,173,907.68	1,350,844	559,639	1,722,964	15.52	111,016
1999	1,477,102.03	886,992	367,471	1,183,486	16.09	73,554
2000	1,988,689.60	1,155,777	478,825	1,609,299	16.54	97,297
2001	1,425,874.82	797,093	330,226	1,166,943	17.13	68,123
2002	1,400,429.19	750,812	311,053	1,159,398	17.73	65,392
2003	1,687,171.01	868,049	359,623	1,411,907	18.21	77,535

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. -5						
2004	26,157,660.78	12,826,409	5,313,832	22,151,712	18.83	1,176,405
2005	2,322,976.59	1,084,923	449,471	1,989,654	19.34	102,878
2006	2,334,904.15	1,034,596	428,621	2,023,028	19.86	101,864
2007	847,409.73	353,154	146,308	743,472	20.51	36,249
2008	26,272.30	10,276	4,257	23,329	21.06	1,108
2009	1,114,808.77	406,532	168,421	1,002,128	21.61	46,373
2010	534,864.10	180,444	74,756	486,851	22.18	21,950
2011	25,865.42	8,023	3,324	23,835	22.66	1,052
2013	19,234,978.00	4,863,372	2,014,839	18,181,888	23.65	768,790
2014	28,484,202.17	6,337,593	2,625,591	27,282,821	24.17	1,128,789
2015	16,644,342.85	3,191,220	1,322,085	16,154,475	24.62	656,153
2016	6,518,590.24	1,044,474	432,714	6,411,806	25.00	256,472
2017	1,119,615.77	142,717	59,126	1,116,471	25.32	44,094
2018	4,117,429.05	386,935	160,303	4,162,998	25.43	163,704
2019	8,496,144.44	499,573	206,967	8,713,985	25.31	344,290
2020	5,796,952.11	124,171	51,442	6,035,357	23.95	251,998
	159,030,052.19	58,378,678	24,185,646	142,795,908		7,783,915
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.3 4.89

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -30						
1949	463.64	517	603			
1950	119.70	133	156			
1951	760.87	839	989			
1952	753.17	825	979			
1953	913.58	994	1,188			
1954	8,660.59	9,358	11,259			
1955	6,450.48	6,921	8,386			
1956	11,924.01	12,699	15,501			
1957	11,743.00	12,408	15,266			
1958	12,749.44	13,362	16,574			
1959	9,668.89	10,049	12,570			
1960	46,218.35	47,622	60,084			
1961	77,300.72	78,926	100,491			
1962	64,821.25	65,560	84,268			
1963	70,981.69	71,099	92,276			
1964	145,850.05	144,631	189,605			
1965	155,267.59	152,355	201,848			
1966	180,492.15	175,182	234,640			
1967	192,513.03	186,098	250,267			
1968	225,623.31	215,583	293,310			
1969	230,387.84	217,500	299,504			
1970	225,480.55	210,200	293,125			
1971	978,733.70	900,572	1,272,354			
1972	1,322,480.72	1,208,959	1,719,225			
1973	1,284,480.40	1,158,023	1,669,825			
1974	1,338,250.69	1,189,277	1,739,726			
1975	1,334,958.05	1,168,649	1,735,445			
1976	1,389,389.43	1,205,643	1,806,206			
1977	1,393,513.95	1,189,838	1,811,568			
1978	1,415,310.11	1,188,577	1,839,903			
1979	1,560,853.70	1,296,804	2,029,110			
1980	948,744.99	774,309	1,233,368			
1981	1,811,827.95	1,451,383	2,355,376			
1982	1,415,996.13	1,119,756	1,840,795			
1983	1,422,862.55	1,102,804	1,849,721			
1984	1,345,685.47	1,027,942	1,749,391			
1985	448,576.11	335,369	583,149			
1986	2,790,891.81	2,052,813	3,628,159			
1987	727,310.22	522,674	945,503			
1988	1,442,052.99	1,017,570	1,874,669			
1989	1,613,120.66	1,116,473	2,097,057			
1990	1,777,093.95	1,197,850	2,310,222			
1991	1,231,724.36	812,470	1,601,242			

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -30						
1992	2,790,351.52	1,798,856	3,627,457			
1993	2,544,551.57	1,601,032	3,307,917			
1994	2,736,705.45	1,678,175	3,557,717			
1995	3,290,577.97	1,952,366	4,277,751			
1996	2,839,927.32	1,636,991	3,691,906			
1997	2,946,729.75	1,656,416	3,830,749			
1998	2,823,653.64	1,536,209	3,670,750			
1999	2,715,366.11	1,426,816	3,529,976			
2000	3,394,296.23	1,718,702	4,412,585			
2001	3,634,196.93	1,778,285	4,601,311	123,145	32.31	3,811
2002	3,073,633.08	1,441,657	3,730,286	265,437	32.78	8,098
2003	3,786,112.49	1,705,454	4,412,860	509,086	33.01	15,422
2004	3,082,799.29	1,328,933	3,438,613	569,026	33.25	17,114
2005	4,040,342.33	1,660,823	4,297,378	955,067	33.52	28,492
2006	3,291,923.02	1,284,706	3,324,175	955,325	33.81	28,256
2007	2,343,282.05	867,577	2,244,855	801,412	33.90	23,640
2008	2,844,973.76	989,340	2,559,916	1,138,550	34.23	33,262
2009	2,788,717.21	908,871	2,351,703	1,273,629	34.37	37,056
2010	2,415,717.99	735,489	1,903,077	1,237,356	34.34	36,032
2011	4,548,620.18	1,280,800	3,314,069	2,599,137	34.36	75,644
2012	7,315,029.66	1,882,889	4,871,973	4,637,566	34.42	134,735
2013	5,082,304.46	1,183,974	3,063,531	3,543,465	34.34	103,188
2014	7,933,115.76	1,649,057	4,266,933	6,046,117	34.15	177,046
2015	10,277,188.15	1,866,440	4,829,411	8,530,934	33.87	251,873
2016	7,900,090.88	1,215,982	3,146,352	7,123,766	33.52	212,523
2017	6,288,712.36	786,466	2,034,980	6,140,346	32.87	186,807
2018	7,673,842.23	726,252	1,879,176	8,096,819	31.86	254,137
2019	12,035,237.54	741,611	1,918,918	13,726,891	30.15	455,287
2020	11,965,141.04	293,984	760,683	14,794,000	25.96	569,877
	169,076,141.81	64,004,769	136,731,911	83,067,073		2,652,300
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 1.57

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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.. -30						
1933	127.55	155	166			
1936	3,989.91	4,777	5,187			
1937	259.16	309	337			
1938	190.48	227	248			
1939	183.38	218	238			
1940	73.95	87	96			
1941	51.45	61	67			
1942	698.82	820	908			
1943	517.93	605	673			
1944	2,248.63	2,616	2,923			
1945	1,317.49	1,526	1,713			
1946	980.91	1,131	1,275			
1947	1,792.55	2,055	2,330			
1948	4,363.28	4,976	5,672			
1949	767.43	870	998			
1950	6,963.81	7,851	9,053			
1951	3,840.19	4,302	4,992			
1952	3,920.68	4,364	5,097			
1953	2,865.96	3,169	3,726			
1954	6,818.99	7,546	8,865			
1955	1,179.10	1,295	1,533			
1956	21.94	24	29			
1957	2,325.47	2,515	3,023			
1958	4,401.95	4,721	5,723			
1959	3,514.85	3,738	4,569			
1960	5,476.90	5,772	7,120			
1961	83,472.99	87,810	108,515			
1962	123,969.25	129,154	161,160			
1963	229,192.53	236,424	297,950			
1964	290,946.80	297,063	378,231			
1965	334,307.73	337,684	434,600			
1966	366,089.63	368,312	475,917			
1967	389,312.09	387,171	506,106			
1968	456,571.62	448,719	593,543			
1969	509,611.16	494,751	662,495			
1970	480,732.17	463,964	624,952			
1971	315,798.47	300,760	410,538			
1972	385,622.79	362,246	501,310			
1973	361,217.88	334,578	469,583			
1974	280,211.81	257,470	364,275			
1975	293,341.93	265,492	381,345			
1976	291,921.02	260,070	379,497			
1977	290,823.93	256,559	378,071			

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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.. -30						
1978	345,320.88	299,518	448,917			
1979	318,537.20	271,524	414,098			
1980	313,813.82	264,357	407,958			
1981	486,088.14	401,898	631,915			
1982	351,500.78	285,000	456,951			
1983	360,888.26	288,530	469,155			
1984	330,697.96	258,890	429,907			
1985	195,391.37	150,576	254,009			
1986	2,002,281.99	1,508,679	2,602,967			
1987	418,635.81	309,937	544,227			
1988	1,148,044.23	829,508	1,492,457			
1989	1,411,801.79	1,000,262	1,835,342			
1990	1,294,831.63	893,317	1,683,281			
1991	948,287.58	640,056	1,232,774			
1992	1,698,637.36	1,113,830	2,208,229			
1993	1,724,500.35	1,103,439	2,237,022	4,828	28.37	170
1994	2,144,719.85	1,337,190	2,710,910	77,226	28.75	2,686
1995	2,168,000.64	1,308,020	2,651,773	166,628	29.45	5,658
1996	2,171,017.41	1,272,303	2,579,364	242,959	29.85	8,139
1997	2,156,816.70	1,225,568	2,484,617	319,245	30.26	10,550
1998	2,734,460.92	1,503,680	3,048,438	506,361	30.69	16,499
1999	2,809,025.51	1,491,733	3,024,218	627,515	31.13	20,158
2000	2,983,294.10	1,526,492	3,094,686	783,596	31.58	24,813
2001	2,342,640.09	1,152,087	2,335,647	709,785	32.05	22,146
2002	2,441,968.05	1,151,095	2,333,636	840,922	32.52	25,859
2003	2,876,579.99	1,295,755	2,626,908	1,112,646	33.01	33,706
2004	3,102,702.29	1,331,059	2,698,481	1,335,032	33.50	39,852
2005	2,928,857.99	1,197,844	2,428,412	1,379,103	33.76	40,850
2006	2,360,464.92	911,989	1,848,892	1,219,712	34.28	35,581
2007	1,834,140.70	669,535	1,357,361	1,027,022	34.58	29,700
2008	2,161,017.34	741,099	1,502,444	1,306,879	34.89	37,457
2009	2,049,290.69	655,630	1,329,171	1,334,907	35.23	37,891
2010	1,608,031.30	476,202	965,413	1,125,028	35.59	31,611
2011	2,491,502.63	680,180	1,378,942	1,860,011	35.75	52,028
2012	3,786,594.42	941,196	1,908,104	3,014,469	35.95	83,852
2013	3,629,035.35	810,509	1,643,160	3,074,586	36.17	85,004
2014	6,133,171.74	1,212,712	2,458,554	5,514,569	36.24	152,168
2015	6,908,541.15	1,185,506	2,403,398	6,577,705	36.17	181,855
2016	5,512,336.06	796,863	1,615,495	5,550,542	35.98	154,267
2017	4,969,277.55	576,237	1,168,216	5,291,845	35.72	148,148

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (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.. -30						
2018	5,142,734.71	446,595	905,391	5,780,164	34.95	165,384
2019	6,088,446.99	337,178	683,567	7,231,414	33.71	214,518
2020	5,435,200.84	115,172	233,491	6,832,271	30.17	226,459
	109,861,165.64	41,322,707	77,972,547	64,846,969		1,887,009
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.4 1.72

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1936	7,001.25	7,353	7,701			
1937	108.77	114	120			
1938	62.99	66	69			
1939	97.65	102	107			
1940	110.13	114	121			
1941	1,003.49	1,036	1,104			
1942	47.50	49	52			
1943	147.25	151	162			
1944	143.50	146	158			
1945	142.50	144	157			
1946	211.00	214	232			
1947	304.65	308	335			
1948	198.97	200	219			
1949	215.50	215	237			
1950	167.85	168	185			
1951	213.30	212	235			
1952	140.78	139	155			
1953	5,770.25	5,655	6,347			
1954	407.08	399	448			
1955	501.27	488	551			
1956	478.35	462	526			
1957	330.42	319	363			
1958	4,666.47	4,460	5,133			
1959	4,245.90	4,021	4,670			
1960	8,243.89	7,791	9,068			
1961	17,866.91	16,721	19,654			
1962	20,521.60	19,147	22,574			
1963	24,135.71	22,288	26,549			
1964	28,257.97	25,818	31,084			
1965	31,754.83	28,887	34,930			
1966	28,255.38	25,409	31,081			
1967	23,028.74	20,463	25,332			
1968	21,674.88	19,150	23,842			
1969	22,392.08	19,535	24,631			
1970	19,772.04	17,025	21,749			
1971	58,644.38	50,136	64,509			
1972	69,252.90	58,375	76,178			
1973	72,921.64	60,577	80,214			
1974	54,259.72	44,406	59,686			
1975	51,802.52	42,002	56,983			
1976	48,869.25	38,995	53,756			
1977	43,273.20	33,958	47,601			
1978	53,829.45	41,520	59,212			

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1979	132,539.20	101,035	145,793			
1980	133,044.66	99,576	146,349			
1981	125,272.40	91,995	137,800			
1982	107,536.08	77,421	118,290			
1983	90,580.24	64,267	99,638			
1984	83,671.45	58,113	92,039			
1985	47,823.97	32,495	52,606			
1986	177,724.64	118,041	195,497			
1987	64,414.11	42,017	69,620	1,236	22.99	54
1988	106,673.71	67,882	112,478	4,863	23.68	205
1989	108,360.36	67,203	111,352	7,844	24.37	322
1990	104,707.93	63,233	104,774	10,405	25.06	415
1991	74,363.89	43,919	72,772	9,028	25.45	355
1992	100,827.87	57,851	95,857	15,054	26.14	576
1993	82,544.35	45,944	76,127	14,672	26.85	546
1994	20,668.11	11,145	18,467	4,268	27.56	155
1995	20,686.36	10,793	17,884	4,871	28.26	172
1996	28,559.88	14,470	23,976	7,440	28.69	259
1997	388,583.45	189,870	314,606	112,836	29.41	3,837
1998	21,614.42	10,164	16,841	6,935	30.13	230
1999	101,245.59	45,974	76,177	35,193	30.58	1,151
2000	76,898.68	33,463	55,447	29,142	31.32	930
2001	171,006.29	71,161	117,911	70,196	32.05	2,190
2002	11,432.35	4,537	7,518	5,058	32.78	154
2003	2,621.76	994	1,647	1,237	33.26	37
2004	10,492.37	3,771	6,248	5,294	34.01	156
2005	55,826.32	18,939	31,381	30,028	34.75	864
2006	21,394.29	6,858	11,363	12,171	35.25	345
2007	4,849.94	1,455	2,411	2,924	36.00	81
2008	26,495.73	7,432	12,314	16,831	36.52	461
2009	2,580.45	669	1,109	1,729	37.28	46
2010	558.09	133	220	394	37.81	10
2015	11,312.91	1,478	2,449	9,995	40.80	245
2016	34,497.14	3,742	6,201	31,746	41.16	771
	3,276,882.90	2,086,778	3,153,182	451,390		14,567

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.0 0.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
1928	269.46	282	287	9	4.58	2
1931	10,423.16	10,775	10,951	514	5.73	90
1935	735.89	747	759	50	7.09	7
1936	1,378.77	1,397	1,420	97	7.25	13
1937	27.39	28	28	2	7.41	
1939	276.10	277	282	22	7.79	3
1940	603.43	604	614	50	8.00	6
1941	109.45	109	111	9	8.22	1
1942	1,315.95	1,295	1,316	132	9.22	14
1945	521.35	507	515	58	9.97	6
1946	528.15	511	519	62	10.25	6
1947	558.42	537	546	68	10.54	6
1948	4,675.26	4,474	4,547	596	10.83	55
1950	828.21	784	797	114	11.47	10
1951	1,030.90	969	985	149	11.80	13
1952	5,143.24	4,806	4,884	774	12.15	64
1953	10,743.96	9,972	10,134	1,684	12.50	135
1954	3,555.93	3,277	3,330	582	12.87	45
1955	7,547.40	6,906	7,018	1,284	13.24	97
1956	5,526.93	5,019	5,101	979	13.62	72
1957	7,978.82	7,190	7,307	1,470	14.02	105
1958	7,079.08	6,376	6,480	1,307	13.83	95
1959	55,553.28	49,608	50,416	10,693	14.26	750
1960	41,685.35	36,894	37,495	8,359	14.69	569
1961	67,382.61	59,097	60,060	14,061	15.13	929
1962	115,283.32	100,156	101,787	25,025	15.57	1,607
1963	49,654.31	42,713	43,409	11,211	16.03	699
1964	168,897.23	143,799	146,141	39,646	16.50	2,403
1965	149,962.85	126,342	128,400	36,559	16.96	2,156
1966	277,860.06	231,557	235,329	70,317	17.44	4,032
1967	252,944.40	208,401	211,796	66,443	17.93	3,706
1968	556,926.49	453,461	460,847	151,772	18.43	8,235
1969	416,739.65	335,238	340,698	117,716	18.92	6,222
1970	369,769.02	293,752	298,537	108,209	19.43	5,569
1971	418,389.97	328,051	333,394	126,835	19.94	6,361
1972	212,787.33	165,742	168,442	65,624	19.99	3,283
1973	201,379.62	154,664	157,183	64,335	20.53	3,134
1974	130,472.72	98,770	100,379	43,141	21.07	2,048
1975	140,287.54	104,626	106,330	47,986	21.61	2,221
1976	129,191.47	94,859	96,404	45,707	22.17	2,062
1977	79,060.20	57,119	58,049	28,917	22.73	1,272
1978	102,151.38	72,589	73,771	38,596	23.29	1,657
1979	251,149.52	175,428	178,285	97,979	23.86	4,106

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
1980	344,750.36	236,523	240,376	138,849	24.44	5,681
1981	1,122,354.45	760,754	773,145	461,445	24.60	18,758
1982	867,468.06	576,727	586,121	368,094	25.20	14,607
1983	803,377.10	523,601	532,130	351,585	25.79	13,633
1984	1,373,126.54	876,659	890,938	619,501	26.39	23,475
1985	1,122,687.35	701,455	712,881	522,075	27.00	19,336
1986	4,512,792.59	2,757,046	2,801,954	2,162,118	27.61	78,309
1987	812,443.12	487,953	495,901	397,786	27.85	14,283
1988	1,599,675.18	937,890	953,167	806,476	28.48	28,317
1989	2,335,858.02	1,335,597	1,357,352	1,212,092	29.10	41,653
1990	1,679,920.84	935,598	950,837	897,076	29.74	30,164
1991	1,352,617.49	732,929	744,867	743,012	30.38	24,457
1992	1,550,460.15	821,372	834,751	870,755	30.67	28,391
1993	1,595,904.15	820,694	834,062	921,433	31.32	29,420
1994	895,127.03	446,239	453,507	531,133	31.98	16,608
1995	1,241,030.41	602,297	612,107	753,026	32.30	23,313
1996	1,175,522.10	551,238	560,217	732,857	32.97	22,228
1997	1,719,769.52	777,886	790,557	1,101,189	33.65	32,725
1998	1,772,788.28	776,517	789,165	1,160,902	34.00	34,144
1999	2,030,264.86	854,681	868,602	1,364,689	34.68	39,351
2000	1,893,085.93	764,239	776,687	1,305,708	35.36	36,926
2001	944,438.81	366,726	372,699	666,184	35.75	18,635
2002	1,035,005.49	383,335	389,579	748,927	36.45	20,547
2003	445,292.39	157,723	160,292	329,530	36.85	8,942
2004	522,749.98	175,498	178,357	396,668	37.56	10,561
2005	597,988.51	190,627	193,732	464,055	37.98	12,218
2006	750,869.45	226,312	229,998	595,958	38.41	15,516
2007	1,034,825.45	293,456	298,236	840,072	38.86	21,618
2008	1,034,216.14	273,033	277,480	860,158	39.58	21,732
2009	300,909.56	73,846	75,049	255,952	40.05	6,391
2010	607,417.44	137,507	139,747	528,412	40.52	13,041
2011	1,021,291.14	212,326	215,785	907,635	40.75	22,273
2012	959,685.89	180,306	183,243	872,411	41.25	21,149
2013	1,638,576.21	274,330	278,798	1,523,636	41.76	36,486
2014	2,242,947.80	330,364	335,745	2,131,498	42.04	50,702
2015	1,371,293.28	173,469	176,295	1,332,128	42.34	31,463
2016	1,531,545.05	161,394	164,023	1,520,677	42.45	35,823
2017	1,483,238.04	124,488	126,516	1,505,046	42.37	35,522

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
2018	2,013,963.63	124,060	126,080	2,089,280	42.14	49,579
2019	862,836.48	33,029	33,567	915,553	41.60	22,008
2020	137,634.35	1,923	1,955	149,443	38.87	3,845
	56,596,134.19	24,571,355	24,971,583	37,284,165		1,097,696
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.0 1.94

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. 0						
1944	19.96	20	20			
1950	185.77	186	186			
1956	239.00	239	239			
1961	863.33	863	863			
1963	522.52	523	523			
1968	257.06	257	257			
1972	790.67	791	791			
1977	22.71	23	23			
1981	334.09	334	334			
1982	0.01					
1985	198.70	199	199			
1987	16,121.85	16,122	16,122			
2003	15,005.50	13,550	14,406	599	1.88	319
	34,561.17	33,107	33,963	598		319
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.9	0.92

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1963	11.00	9	2	9	12.92	1
1969	10.00	8	1	9	16.53	1
1984	500.00	286	50	450	27.20	17
2001	54,326.94	17,162	2,980	51,347	42.23	1,216
2002	249,366.92	74,735	12,979	236,388	43.23	5,468
2003	1,563,253.73	443,182	76,964	1,486,290	44.23	33,604
2004	52,117.07	13,931	2,419	49,698	45.23	1,099
2006	85,545.03	20,223	3,512	82,033	46.85	1,751
2009	90,775.24	17,011	2,954	87,821	49.85	1,762
2012	9.28	1	1	9	52.85	
	2,095,915.21	586,548	101,862	1,994,054		44,919
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.4 2.14

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GAS OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. -10						
1984	2,150,285.87	1,623,079	828,423	1,536,891	16.69	92,085
1995	18,532.93	12,007	6,128	14,258	17.79	801
1996	43,914.98	27,815	14,197	34,110	18.05	1,890
1998	36,023.26	21,933	11,195	28,431	18.15	1,566
2000	19,476.40	11,331	5,783	15,641	18.26	857
2004	14,469.68	7,484	3,820	12,097	18.59	651
2005	77,442.01	38,692	19,748	65,438	18.63	3,513
2009	246,699.34	102,360	52,245	219,124	18.99	11,539
2013	167,952.21	51,951	26,516	158,232	19.17	8,254
2014	30,973.61	8,593	4,386	29,685	19.27	1,540
2015	84,640.65	20,632	10,531	82,574	19.32	4,274
2016	4,475.06	928	474	4,449	19.37	230
2017	43,248.74	7,279	3,715	43,858	19.38	2,263
2019	31,824.94	2,514	1,283	33,724	19.38	1,740
	2,969,959.68	1,936,598	988,444	2,278,512		131,203

SOUTH BEND OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. -10

1929	16,918.24	18,050	9,213	9,397	2.84	3,309
1931	2,000.00	2,107	1,075	1,125	3.96	284
1935	79.60	82	42	46	5.41	9
1936	458.96	474	242	263	5.59	47
1937	25.38	26	13	15	5.79	3
1938	568.89	583	298	328	6.00	55
1939	3,280.48	3,323	1,696	1,912	6.99	274
1940	135.86	137	70	80	7.22	11
1941	4,894.92	4,922	2,512	2,872	7.46	385
1943	732.13	730	373	433	7.97	54
1945	3,781.15	3,737	1,907	2,252	8.54	264
1947	1,803.12	1,764	900	1,083	9.14	118
1949	3,827.63	3,703	1,890	2,320	9.80	237
1950	94,200.08	90,585	46,235	57,385	10.15	5,654
1951	3,424.11	3,272	1,670	2,096	10.50	200
1952	1,514.31	1,438	734	932	10.87	86
1953	21,374.69	20,155	10,287	13,225	11.24	1,177
1954	101,848.24	95,363	48,673	63,360	11.62	5,453

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH BEND OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1955	18,268.93	17,112	8,734	11,362	11.42	995
1956	87,122.02	80,980	41,332	54,502	11.83	4,607
1957	99,067.20	91,342	46,621	62,353	12.26	5,086
1958	2,705.72	2,493	1,272	1,704	12.13	140
1959	3,331.00	3,042	1,553	2,111	12.58	168
1960	2,463.00	2,245	1,146	1,563	12.50	125
1961	811.95	733	374	519	12.96	40
1962	1,321.61	1,191	608	846	12.93	65
1963	3,876.47	3,457	1,764	2,500	13.42	186
1964	25,301.78	22,488	11,478	16,354	13.43	1,218
1966	26,097.57	23,000	11,739	16,968	13.52	1,255
1967	126,749.55	110,396	56,346	83,078	14.07	5,905
1968	6,504.56	5,635	2,876	4,279	14.17	302
1969	1,924.71	1,657	846	1,271	14.29	89
1970	30,421.24	26,024	13,283	20,181	14.44	1,398
1972	21,509.45	18,247	9,313	14,347	14.39	997
1973	168.86	142	72	113	14.61	8
1974	4,091.68	3,412	1,741	2,759	14.85	186
1975	11,159.14	9,216	4,704	7,571	15.10	501
1976	36,496.96	30,014	15,319	24,827	15.02	1,653
1977	8,353.64	6,795	3,468	5,721	15.32	373
1978	37,641.94	30,442	15,538	25,868	15.31	1,690
1979	39,248.29	31,534	16,095	27,078	15.32	1,767
1980	4,210.80	3,358	1,714	2,918	15.36	190
1981	170,802.69	134,336	68,565	119,318	15.75	7,576
1982	119,146.40	92,844	47,388	83,673	15.85	5,279
1983	50,307.53	39,013	19,912	35,426	15.69	2,258
1984	84,567.68	64,857	33,103	59,921	15.85	3,781
1985	41,148.90	31,173	15,911	29,353	16.05	1,829
1986	38,268.26	28,755	14,677	27,418	16.01	1,713
1987	6,799.57	5,037	2,571	4,909	16.25	302
1988	921,882.72	675,574	344,814	669,257	16.28	41,109
1989	101,907.85	73,806	37,671	74,428	16.34	4,555
1990	12,491.48	8,926	4,556	9,185	16.45	558
1991	54,722.45	38,537	19,669	40,525	16.58	2,444
1992	1,494,740.18	1,040,294	530,968	1,113,246	16.55	67,266
1993	40,073.90	27,397	13,983	30,098	16.75	1,797
1994	69,393.93	46,731	23,852	52,482	16.79	3,126
1996	168,300.39	109,301	55,787	129,343	17.00	7,608
1997	3,142.26	2,006	1,024	2,433	16.99	143
1999	141,491.41	86,661	44,232	111,409	17.11	6,511

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH BEND OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2000	31,734.24	18,962	9,678	25,229	17.24	1,463
2001	32,653.93	19,052	9,724	26,195	17.26	1,518
2002	1,533.32	871	445	1,242	17.34	72
2003	198.08	109	56	162	17.47	9
2004	10,577.86	5,644	2,881	8,755	17.51	500
2005	86,244.09	44,550	22,738	72,130	17.50	4,122
2006	55,908.37	27,736	14,157	47,343	17.65	2,682
2008	17,065.94	7,768	3,965	14,808	17.71	836
2009	231,565.25	99,902	50,990	203,732	17.82	11,433
2012	9,469.63	3,347	1,708	8,708	17.96	485
2014	10,112.92	2,943	1,502	9,622	18.07	532
2015	156,878.81	40,243	20,540	152,027	18.08	8,409
2016	86,352.62	18,893	9,643	85,345	18.12	4,710
2017	602,680.06	107,199	54,715	608,233	18.15	33,511
2018	50,628.00	6,739	3,440	52,251	18.16	2,877
2019	8,068.18	676	345	8,530	18.19	469
2020	87,083.21	2,567	1,310	94,481	18.12	5,214
	5,857,657.97	3,687,855	1,882,289	4,561,135		283,261

CENTRAL GAS METER SHOP
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2029
NET SALVAGE PERCENT.. -10

1968	29,638.68	28,586	14,590	18,012	7.38	2,441
1969	527,907.40	508,401	259,489	321,209	7.32	43,881
1970	10,697.28	10,280	5,247	6,520	7.31	892
1971	869.74	833	425	532	7.32	73
1972	732.00	699	357	448	7.36	61
1973	8,943.09	8,504	4,340	5,497	7.45	738
1976	2,398.85	2,255	1,151	1,488	7.58	196
1977	1,580.29	1,482	756	982	7.52	131
1980	23,574.15	21,845	11,150	14,782	7.58	1,950
1981	170,855.22	157,382	80,328	107,613	7.67	14,030
1982	101,456.56	93,232	47,586	64,016	7.59	8,434
1983	7,839.72	7,147	3,648	4,976	7.75	642
1984	174,845.48	158,653	80,977	111,353	7.75	14,368
1985	60,890.02	54,923	28,033	38,946	7.79	4,999
1986	48,929.24	44,005	22,460	31,362	7.70	4,073

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTRAL GAS METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -10						
1989	32,289.18	28,528	14,561	20,957	7.72	2,715
1990	121,693.31	106,555	54,386	79,477	7.82	10,163
1991	15,447.22	13,434	6,857	10,135	7.81	1,298
1992	22,637.37	19,517	9,962	14,940	7.86	1,901
1993	83,529.17	71,503	36,495	55,387	7.84	7,065
1994	29,996.04	25,446	12,988	20,008	7.86	2,546
1995	2,142.08	1,803	920	1,436	7.83	183
1997	21,249.25	17,468	8,916	14,458	7.95	1,819
1999	52,752.61	42,418	21,650	36,378	7.91	4,599
2002	2,203.71	1,695	865	1,559	7.96	196
2005	151,364.52	109,691	55,987	110,514	8.03	13,763
2007	34,080.52	23,483	11,986	25,503	8.05	3,168
2009	3,961.03	2,560	1,307	3,051	8.07	378
2010	37,691.74	23,421	11,954	29,507	8.09	3,647
2011	80,393.59	47,718	24,355	64,078	8.11	7,901
2015	180,680.87	80,136	40,902	157,847	8.14	19,392
2016	14,905.88	5,829	2,975	13,421	8.16	1,645
2017	8,452.47	2,786	1,422	7,876	8.18	963
	2,066,628.28	1,722,218	879,024	1,394,267		180,251

PERU OPERATIONS HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2028
NET SALVAGE PERCENT.. -10

1955	1,656.16	1,659	847	975	6.45	151
1958	273,508.89	272,639	139,155	161,704	6.47	24,993
1962	7,603.85	7,535	3,846	4,518	6.44	702
1963	13,414.08	13,236	6,756	8,000	6.60	1,212
1964	13,051.62	12,898	6,583	7,774	6.39	1,217
1966	1,532.82	1,507	769	917	6.48	142
1967	56,861.25	55,548	28,352	34,196	6.74	5,074
1970	2,400.28	2,334	1,191	1,449	6.64	218
1971	285.03	276	141	173	6.68	26
1972	2,364.05	2,283	1,165	1,435	6.75	213
1974	753.43	725	370	459	6.69	69
1977	6,713.64	6,392	3,262	4,123	6.75	611
1978	898.82	853	435	553	6.76	82
1982	15,923.58	14,836	7,572	9,944	6.95	1,431

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PERU OPERATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -10						
1984	33,503.27	30,939	15,791	21,062	6.98	3,017
1985	18,803.24	17,329	8,845	11,839	6.87	1,723
1986	4,850.80	4,436	2,264	3,072	7.00	439
1989	4,234.24	3,815	1,947	2,710	6.96	389
1990	13,846.90	12,405	6,332	8,900	6.95	1,281
1993	12,586.30	11,041	5,635	8,210	6.98	1,176
1995	23,237.05	20,009	10,213	15,348	7.07	2,171
1996	9,736.14	8,317	4,245	6,465	7.05	917
1997	3,610.41	3,052	1,558	2,414	7.08	341
1999	413.66	342	175	280	7.07	40
2004	36,573.98	28,082	14,333	25,898	7.14	3,627
2011	49,510.87	30,989	15,817	38,645	7.20	5,367
2012	12,431.17	7,392	3,773	9,901	7.22	1,371
2013	58,994.04	33,044	16,866	48,028	7.23	6,643
2015	6,939.87	3,296	1,682	5,952	7.24	822
2016	365,795.85	154,110	78,658	323,717	7.25	44,651
2017	40,330.37	14,427	7,364	37,000	7.26	5,096
2018	213,343.84	60,031	30,640	204,038	7.27	28,066
2020	95,106.85	6,716	3,428	101,190	7.28	13,900
	1,400,816.35	842,493	430,010	1,110,888		157,178

FORT WAYNE OPERATIONS HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -10

1925	216,452.87	234,193	119,533	118,566	1.59	74,570
1929	2,394.95	2,555	1,304	1,330	2.84	468
1930	279.57	295	151	157	3.84	41
1936	630.00	650	332	361	5.59	65
1938	100.00	103	53	57	6.00	10
1949	1,166.63	1,129	576	707	9.80	72
1952	15,051.08	14,290	7,294	9,263	10.87	852
1953	9,270.44	8,811	4,497	5,700	10.62	537
1954	6,908.64	6,519	3,327	4,272	11.02	388
1955	435,255.41	407,682	208,082	270,699	11.42	23,704
1956	59,139.34	55,386	28,269	36,784	11.26	3,267
1957	110,424.72	102,591	52,363	69,105	11.68	5,917
1958	81,144.85	75,317	38,442	50,817	11.57	4,392

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORT WAYNE OPERATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1959	3,206.99	2,951	1,506	2,021	12.03	168
1960	4,217.97	3,874	1,977	2,662	11.96	223
1961	19,312.92	17,569	8,967	12,277	12.45	986
1962	188.09	171	87	120	12.43	10
1963	9,804.72	8,868	4,526	6,259	12.43	504
1964	456.17	408	208	294	12.94	23
1965	12,585.73	11,218	5,726	8,119	12.99	625
1967	26,270.70	23,190	11,836	17,062	13.17	1,296
1968	85,944.35	75,442	38,506	56,033	13.29	4,216
1969	1,678.77	1,465	748	1,099	13.44	82
1971	31,669.93	27,246	13,906	20,931	13.79	1,518
1972	5,796.32	4,978	2,541	3,835	13.61	282
1973	33,338.03	28,391	14,491	22,181	13.85	1,602
1975	9,317.86	7,835	3,999	6,251	14.02	446
1976	21,811.49	18,150	9,264	14,729	14.32	1,029
1977	108,711.83	89,998	45,935	73,648	14.30	5,150
1978	2,647.00	2,178	1,112	1,800	14.32	126
1980	9,036.78	7,327	3,740	6,201	14.45	429
1981	59,842.19	48,106	24,553	41,273	14.55	2,837
1984	48,102.07	37,467	19,123	33,789	15.05	2,245
1985	87,221.41	67,439	34,421	61,523	15.01	4,099
1986	125,944.22	96,548	49,278	89,260	15.00	5,951
1987	127,591.10	96,393	49,199	91,151	15.28	5,965
1988	1,965.70	1,469	750	1,412	15.35	92
1989	153,951.07	114,156	58,265	111,081	15.23	7,294
1990	1,239,427.08	906,505	462,682	900,688	15.37	58,600
1991	80,075.23	57,685	29,443	58,640	15.55	3,771
1992	26,597.42	18,929	9,661	19,596	15.55	1,260
1993	38,177.26	26,793	13,675	28,320	15.60	1,815
1994	44,169.51	30,512	15,573	33,013	15.70	2,103
1995	46,268.20	31,535	16,096	34,799	15.65	2,224
1996	73,005.09	48,794	24,905	55,401	15.82	3,502
1997	64,419.90	42,297	21,588	49,273	15.87	3,105
1998	20,693.83	13,316	6,797	15,967	15.96	1,000
1999	42,515.74	26,844	13,701	33,066	15.96	2,072
2000	127,322.91	78,669	40,153	99,902	16.00	6,244
2001	21,852.96	13,173	6,724	17,315	16.09	1,076
2002	88,393.32	51,806	26,442	70,791	16.22	4,364
2003	109,413.03	62,560	31,931	88,424	16.17	5,468
2004	24,979.21	13,826	7,057	20,420	16.29	1,254
2005	26,766.35	14,330	7,314	22,129	16.35	1,353

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORT WAYNE OPERATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2007	76,314.47	37,851	19,319	64,627	16.44	3,931
2008	97,573.40	46,281	23,622	83,709	16.49	5,076
2009	7,842.49	3,542	1,808	6,819	16.51	413
2012	13,871.10	5,148	2,628	12,631	16.69	757
2014	42,583.40	13,092	6,682	40,160	16.76	2,396
2015	226,261.45	61,326	31,301	217,587	16.82	12,936
2016	1,021,982.50	236,752	120,839	1,003,342	16.87	59,475
2017	41,790.40	7,898	4,031	41,938	16.87	2,486
2018	527,894.65	74,908	38,233	542,451	16.88	32,136
2020	117,452.31	3,721	1,899	127,298	16.83	7,564
	6,176,475.12	3,630,451	1,852,989	4,941,134		387,862

OTHER MISCELLANEOUS STRUCTURES

SURVIVOR CURVE.. IOWA 50-S0

NET SALVAGE PERCENT.. -10

1938	410.00	420	214	237	6.00	40
1949	370.62	356	182	226	10.47	22
1950	1,190.45	1,136	580	730	10.80	68
1951	1,467.31	1,391	710	904	11.15	81
1953	509.55	477	243	317	11.87	27
1954	5,079.13	4,719	2,409	3,178	12.24	260
1955	281.69	262	134	176	12.02	15
1957	296.47	271	138	188	12.84	15
1958	1,262.55	1,146	585	804	13.26	61
1959	111,371.60	100,212	51,148	71,360	13.68	5,216
1960	9,861.73	8,794	4,488	6,359	14.13	450
1961	6,672.60	5,895	3,009	4,331	14.58	297
1962	6,896.89	6,080	3,103	4,483	14.50	309
1963	1,189.37	1,038	530	779	14.96	52
1965	467.95	400	204	311	15.93	20
1967	7,104.07	5,978	3,051	4,763	16.43	290
1968	1,664.75	1,384	706	1,125	16.94	66
1970	1,359.80	1,110	567	929	17.52	53
1971	6,526.95	5,296	2,703	4,477	17.61	254
1972	55,484.94	44,402	22,663	38,371	18.17	2,112
1973	9,952.51	7,904	4,034	6,914	18.29	378
1974	9,091.26	7,114	3,631	6,369	18.86	338
1976	1,904.07	1,454	742	1,352	19.60	69

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER MISCELLANEOUS STRUCTURES						
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -10						
1977	676.96	512	261	483	19.79	24
1978	186,948.99	139,838	71,374	134,270	20.00	6,714
1979	18,487.21	13,588	6,935	13,401	20.61	650
1980	1,283.17	932	476	936	20.85	45
1981	15,620.83	11,200	5,717	11,466	21.10	543
1982	1,076.66	762	389	795	21.38	37
1983	20,054.10	13,981	7,136	14,924	21.67	689
1984	1,589.86	1,092	557	1,191	21.98	54
1985	98,197.24	66,344	33,862	74,155	22.30	3,325
1986	14,165.08	9,408	4,802	10,780	22.64	476
1987	13,867.94	9,046	4,617	10,638	22.99	463
1988	25,468.77	16,300	8,320	19,696	23.36	843
1989	4,790.20	3,005	1,534	3,735	23.75	157
1990	30,205.02	18,646	9,517	23,709	23.85	994
1992	8,046.29	4,742	2,420	6,431	24.69	260
1994	2,515.68	1,423	726	2,041	25.05	81
1995	23,531.12	12,937	6,603	19,281	25.52	756
1996	88,832.14	47,646	24,319	73,397	25.75	2,850
1997	69,397.82	36,237	18,495	57,842	26.00	2,225
1998	21,665.59	10,991	5,610	18,222	26.28	693
1999	113,340.84	55,755	28,457	96,217	26.58	3,620
2000	197,870.27	94,159	48,059	169,598	26.89	6,307
2001	692,314.99	317,793	162,202	599,344	27.23	22,010
2002	35,785.87	15,876	8,103	31,261	27.37	1,142
2003	164,990.55	70,200	35,830	145,659	27.75	5,249
2004	56,932.48	23,247	11,865	50,760	27.95	1,816
2005	89,474.64	34,782	17,753	80,669	28.36	2,844
2006	6,862.92	2,540	1,296	6,253	28.60	219
2007	1,006,303.59	354,219	180,794	926,140	28.69	32,281
2008	75,158.06	24,901	12,710	69,964	29.00	2,413
2009	195,940.58	60,738	31,001	184,534	29.31	6,296
2010	50,358.86	14,541	7,422	47,973	29.50	1,626
2011	363,244.57	96,776	49,395	350,174	29.72	11,782
2012	169,482.85	41,350	21,105	165,326	29.82	5,544
2013	74,803.65	16,416	8,379	73,905	30.09	2,456
2014	18,642.76	3,626	1,851	18,656	30.26	617
2015	1,634,124.14	275,742	140,739	1,656,797	30.34	54,608
2016	406,851.66	57,598	29,398	418,139	30.47	13,723
2017	296,786.17	33,495	17,096	309,369	30.63	10,100

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER MISCELLANEOUS STRUCTURES						
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -10						
2018	96,516.21	8,016	4,091	102,076	30.61	3,335
2019	101,251.41	5,212	2,660	108,716	30.55	3,559
2020	338,835.56	6,038	3,082	369,637	30.36	12,175
	7,072,709.56	2,238,889	1,142,734	6,637,247		236,094
	25,544,246.96	14,058,504	7,175,490	20,923,183		1,375,849
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.2 5.39

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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						
2002	5,397.77	4,993	4,993	405	1.50	270
2003	38,321.29	33,531	33,534	4,787	2.50	1,915
2004	14,411.25	11,889	11,890	2,521	3.50	720
2005	14,280.19	11,067	11,068	3,212	4.50	714
2006	12,257.05	8,886	8,887	3,370	5.50	613
2007	65,593.30	44,275	44,278	21,315	6.50	3,279
2008	325,966.07	203,729	203,745	122,221	7.50	16,296
2009	31,763.78	18,264	18,265	13,499	8.50	1,588
2010	26,398.06	13,859	13,860	12,538	9.50	1,320
2011	7,820.76	3,715	3,715	4,106	10.50	391
2012	21,414.66	9,101	9,102	12,313	11.50	1,071
2013	35,291.60	13,234	13,235	22,057	12.50	1,765
2014	34,348.51	11,163	11,164	23,185	13.50	1,717
2015	225,083.46	61,898	61,903	163,180	14.50	11,254
2016	158,342.76	35,627	35,630	122,713	15.50	7,917
2017	1,296.68	227	227	1,070	16.50	65
2018	28,282.72	3,535	3,535	24,748	17.50	1,414
2019	8,258.11	619	619	7,639	18.50	413
	1,054,528.02	489,612	489,650	564,878		52,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 5.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 391.20 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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	11,097.13	7,134	7,133	3,964	2.50	1,586
2017	6,986.58	3,493	3,493	3,494	3.50	998
	18,083.71	10,627	10,626	7,458		2,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.9 14.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000#

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L4						
NET SALVAGE PERCENT.. +15						
1997	117,177.23	94,561	99,601			
1999	112,594.06	89,101	95,704			
	229,771.29	183,662	195,305			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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	29,605.23	27,138	27,139	2,466	2.50	986
1996	12,789.57	10,445	10,446	2,344	5.50	426
1997	24,407.41	19,119	19,120	5,287	6.50	813
1999	765.27	548	548	217	8.50	26
2001	438.51	285	285	154	10.50	15
2002	1,691.58	1,043	1,043	649	11.50	56
2005	2,590.37	1,338	1,338	1,252	14.50	86
2006	2,871.35	1,388	1,388	1,483	15.50	96
2015	60,971.23	11,178	11,179	49,792	24.50	2,032
2019	13,487.49	674	674	12,813	28.50	450
	149,618.01	73,156	73,160	76,458		4,986
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.3 3.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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	898,337.02	844,437	844,469	53,868	1.50	35,912
1998	621,094.08	558,985	559,007	62,087	2.50	24,835
1999	2,086,379.31	1,794,286	1,794,355	292,024	3.50	83,435
2000	333,131.36	273,168	273,178	59,953	4.50	13,323
2001	202,029.61	157,583	157,589	44,441	5.50	8,080
2002	848,534.73	627,916	627,940	220,595	6.50	33,938
2003	540,763.43	378,534	378,549	162,214	7.50	21,629
2004	298,392.75	196,939	196,947	101,446	8.50	11,935
2005	429,058.85	266,016	266,026	163,033	9.50	17,161
2006	502,773.44	291,609	291,620	211,153	10.50	20,110
2007	712,847.64	384,938	384,953	327,895	11.50	28,513
2008	423,500.69	211,750	211,758	211,743	12.50	16,939
2009	216,984.14	99,813	99,817	117,167	13.50	8,679
2010	557,063.31	233,967	233,976	323,087	14.50	22,282
2011	286,210.22	108,760	108,764	177,446	15.50	11,448
2012	326,659.37	111,064	111,068	215,591	16.50	13,066
2013	961,027.25	288,308	288,319	672,708	17.50	38,440
2014	558,470.10	145,202	145,208	413,262	18.50	22,338
2015	1,387,659.80	305,285	305,297	1,082,363	19.50	55,506
2016	1,178,015.70	212,043	212,051	965,965	20.50	47,120
2017	943,687.35	132,116	132,121	811,566	21.50	37,747
2018	1,175,930.57	117,593	117,597	1,058,334	22.50	47,037
2019	1,277,967.70	76,678	76,681	1,201,287	23.50	51,119
2020	885,474.16	17,709	17,710	867,764	24.50	35,419
	17,651,992.58	7,834,699	7,835,000	9,816,993		706,011

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 4.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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						
2002	37,270.28	34,475	34,474	2,796	1.50	1,864
2003	55,174.48	48,278	48,277	6,897	2.50	2,759
2004	111,060.31	91,625	91,622	19,438	3.50	5,554
2005	9,110.39	7,061	7,061	2,049	4.50	455
2006	26,360.29	19,111	19,110	7,250	5.50	1,318
2008	34,679.12	21,674	21,673	13,006	7.50	1,734
2009	73,120.62	42,044	42,043	31,078	8.50	3,656
2010	81,035.26	42,544	42,543	38,492	9.50	4,052
2011	68,479.19	32,528	32,527	35,952	10.50	3,424
2012	684,958.65	291,107	291,099	393,860	11.50	34,249
2013	401,853.72	150,695	150,691	251,163	12.50	20,093
2015	83,346.60	22,920	22,919	60,428	14.50	4,167
2016	60,220.61	13,550	13,550	46,671	15.50	3,011
2018	136,252.58	17,032	17,031	119,222	17.50	6,813
2019	5,063.71	380	380	4,684	18.50	253
	1,867,985.81	835,024	835,000	1,032,986		93,402
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 5.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1949	494.00	420	420			
1966	791.00	672	672			
1967	1,707.61	1,451	1,451			
1968	4,036.60	3,431	3,431			
1972	23,266.50	19,777	19,777			
1973	729.00	620	620			
1974	10,000.00	8,500	8,500			
1980	22,658.71	19,260	19,260			
1981	9,061.95	7,703	7,703			
1983	32,115.57	27,298	27,298			
1984	8,335.81	6,802	7,085			
1987	76,321.32	63,894	64,873			
1988	8,361.97	6,953	7,108			
1990	9,817.36	8,068	8,345			
1992	15,484.54	12,529	13,162			
1993	109,582.68	88,115	93,145			
1994	84,127.14	67,082	71,508			
1995	62,711.48	49,477	53,305			
1996	53,164.92	41,521	45,190			
1997	109,500.95	84,643	93,076			
1998	75,627.43	57,714	64,283			
1999	151,313.40	114,211	128,616			
	869,209.94	690,141	738,828			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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						
2007	13,019.73	11,718	11,718	1,302	1.50	868
2008	142,151.90	118,459	118,457	23,695	2.50	9,478
2009	67,290.82	51,590	51,589	15,702	3.50	4,486
2010	243,531.67	170,472	170,469	73,063	4.50	16,236
2011	213,563.99	135,256	135,253	78,311	5.50	14,238
2012	164,309.05	93,109	93,107	71,202	6.50	10,954
2013	2,770.80	1,385	1,385	1,386	7.50	185
2014	157,587.22	68,287	68,286	89,301	8.50	10,506
2015	6,760.27	2,479	2,479	4,281	9.50	451
2017	37.64	9	9	29	11.50	3
2018	964,078.89	160,683	160,680	803,399	12.50	64,272
2020	170,058.12	5,668	5,668	164,390	14.50	11,337
	2,145,160.10	819,115	819,100	1,326,060		143,014
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3						6.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

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						
2002	7,112.64	6,579	6,578	535	1.50	357
2003	35,849.84	31,369	31,362	4,488	2.50	1,795
2004	24,028.06	19,823	19,819	4,209	3.50	1,203
2006	7,361.38	5,337	5,336	2,025	5.50	368
2007	306.10	207	207	99	6.50	15
2008	19,322.92	12,077	12,074	7,249	7.50	967
2010	8,701.72	4,568	4,567	4,135	9.50	435
2012	13,124.81	5,578	5,577	7,548	11.50	656
2013	196,700.91	73,763	73,746	122,955	12.50	9,836
2015	17,178.19	4,724	4,723	12,455	14.50	859
2017	61,501.84	10,763	10,761	50,741	16.50	3,075
	391,188.41	174,788	174,750	216,438		19,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.1 5.00



2022 CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT AS OF
DECEMBER 31, 2022

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 GAS PLANT AS OF DECEMBER 31, 2022

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2022 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(6)		COMPOSITE REMAINING LIFE (10)=(7)/(8)
								AMOUNT (8)		
DEPRECIABLE PLANT										
UNDERGROUND STORAGE PLANT										
350.20	LEASEHOLDS	06-2032	75-R4	*	385,804.99	374,165	11,640	1,229	0.32	9.5
350.40	RIGHTS OF WAY	06-2032	75-R4	*	191,697.23	91,748	99,949	10,588	5.52	9.4
351.10	WELL STRUCTURES	06-2032	70-R4	(5)	19,286.59	17,003	3,248	350	1.81	9.3
351.20	COMPRESSOR STATION STRUCTURES	06-2032	70-R4	(5)	412,261.17	305,653	127,221	13,465	3.27	9.4
351.30	MEASURING AND REGULATING STATION STRUCTURES	06-2032	70-R4	(5)	111,522.21	112,863	4,236	449	0.40	9.4
351.40	OTHER STRUCTURES	06-2032	70-R4	(5)	3,956,496.80	2,956,888	1,197,434	128,351	3.24	9.3
352.00	WELLS	06-2032	65-S4	(15)	15,567,286.30	16,336,519	1,565,860	166,212	1.07	9.4
352.30	NONRECOVERABLE NATURAL GAS	06-2032	50-SQ	*	5,540,824.84	4,854,056	686,769	72,292	1.30	9.5
353.00	LINES	06-2032	50-S1.5	(25)	22,698,125.01	21,751,992	6,620,664	718,477	3.17	9.2
354.00	COMPRESSOR STATION EQUIPMENT	06-2032	50-R3	(10)	3,758,571.68	3,028,703	1,105,726	118,506	3.15	9.3
355.00	MEASURING AND REGULATING STATION EQUIPMENT	06-2032	60-R2.5	(10)	2,858,971.97	2,210,102	934,767	102,984	3.60	9.1
356.00	PURIFICATION EQUIPMENT	06-2032	65-R4	(5)	12,374,499.07	9,247,339	3,745,885	396,283	3.20	9.5
357.00	OTHER EQUIPMENT	06-2032	30-S2.5	*	1,037,788.69	984,143	53,646	6,715	0.65	8.0
	TOTAL UNDERGROUND STORAGE PLANT				66,913,136.55	62,271,173	16,157,045	1,735,901	2.52	
OTHER STORAGE PLANT										
361.00	STRUCTURES AND IMPROVEMENTS	06-2031	65-R4	(10)	9,347,116.00	8,636,445	1,645,383	194,948	2.09	8.4
362.10	GAS HOLDERS	06-2031	55-S3	(5)	18,419,736.80	19,536,495	725,218	85,353	0.46	8.5
363.00	PURIFICATION EQUIPMENT	06-2031	55-S2.5	(10)	1,720,662.88	1,506,853	299,843	38,448	2.23	7.8
363.10	LIQUEFACTION EQUIPMENT	06-2031	50-S2	(5)	8,339,875.34	7,709,263	1,047,606	125,281	1.50	8.4
363.20	VAPORIZING EQUIPMENT	06-2031	50-R2	(5)	5,130,282.84	5,177,849	208,948	25,337	0.49	8.2
363.30	COMPRESSOR EQUIPMENT	06-2031	40-R2	(5)	3,104,734.02	2,042,995	1,216,975	148,448	4.78	8.2
363.40	MEASURING AND REGULATING EQUIPMENT	06-2031	55-R1.5	(5)	1,619,383.44	1,250,439	449,924	55,418	3.42	8.1
363.50	OTHER EQUIPMENT	06-2031	35-R2	(5)	2,290,882.33	1,672,513	732,913	91,909	4.01	8.0
	TOTAL OTHER STORAGE PLANT				49,972,685.65	47,532,853	6,326,810	765,142	1.53	
TRANSMISSION PLANT										
365.20	LAND RIGHTS		75-R4	0	14,820,746.32	2,737,350	12,083,396	266,290	1.80	45.4
366.20	MEASURING AND REGULATING STATION STRUCTURES		60-R3	(5)	7,575,894.52	1,386,491	6,568,589	153,239	2.02	42.9
366.30	OTHER STRUCTURES		55-R4	(5)	1,622,883.58	205,862	1,498,166	34,251	2.11	43.7
367.00	MAINS		95-R3	(30)	727,258,845.16	117,988,244	827,448,255	11,290,521	1.55	73.3
368.00	MEASURING AND REGULATING STATION EQUIPMENT		58-R2	(35)	179,999,363.97	30,447,160	212,551,982	5,449,724	3.03	39.0
371.00	OTHER EQUIPMENT		30-R2.5	0	400,722.01	51,752	348,970	16,154	4.03	21.6
	TOTAL TRANSMISSION PLANT				931,678,455.56	152,816,468	1,060,499,358	17,210,179	1.85	
DISTRIBUTION PLANT										
374.20	LAND RIGHTS		75-R4	0	1,935,421.67	416,934	1,518,487	27,620	1.43	55.0
375.00	STRUCTURES AND IMPROVEMENTS		70-R4	(10)	4,781,999.49	2,138,491	3,121,708	69,181	1.45	45.1
376.10	MAINS - STEEL		85-R2.5	(40)	332,478,778.26	143,747,433	321,722,857	6,188,815	1.86	52.0
376.20	MAINS - PLASTIC		85-R2.5	(40)	853,164,795.14	271,399,823	923,030,834	15,432,836	1.81	59.8
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL		55-R1.5	(35)	58,512,779.32	23,495,425	55,496,827	1,738,891	2.97	31.9
380.10	SERVICES - STEEL		63-R2	(120)	73,604,188.26	57,849,751	104,079,463	4,037,458	5.49	25.8
380.20	SERVICES - PLASTIC		63-R2	(120)	750,598,791.29	480,778,440	1,170,538,901	29,928,697	3.99	39.1
381.00	METERS		36-R2	(5)	186,211,901.40	38,177,563	157,344,934	8,266,657	4.44	19.0

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 GAS PLANT AS OF DECEMBER 31, 2022

ACCOUNT	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2022 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(6)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
382.00		55-R1	(30)	197,975,095.99	138,674,366	118,693,259	3,780,269	1.91	31.4
383.00		55-R1.5	(30)	128,638,934.98	79,607,840	87,622,776	2,579,489	2.01	34.0
384.00		55-R2.5	(10)	3,836,976.64	3,124,773	1,098,901	31,098	0.81	35.3
385.00		60-R2	(10)	66,269,699.43	26,273,845	46,622,824	1,347,901	2.03	34.6
386.00		15-R3	0	40,468.46	34,053	6,416	818	2.02	7.8
				2,658,049,790.33	1,265,715,737	2,990,898,187	73,428,730	2.76	
TOTAL DISTRIBUTION PLANT									
GENERAL PLANT									
389.20		65-R4	0	2,095,915.21	191,567	1,904,348	44,903	2.14	42.4
390.00		50-S0	(10)	2,969,959.68	1,319,505	1,947,451	118,504	3.99	16.4
		50-S0	(10)	5,857,657.97	2,549,684	3,893,740	259,523	4.43	15.0
		50-S0	(10)	2,066,628.28	1,195,131	1,078,160	179,635	8.69	6.0
		50-S0	(10)	1,400,816.35	664,063	876,835	166,080	11.86	5.3
		50-S0	(10)	6,176,475.12	2,561,220	4,232,903	377,562	6.11	11.2
		50-S0	(10)	7,072,709.56	1,637,585	6,142,396	220,508	3.12	27.9
				25,544,246.96	9,927,188	18,171,485	1,321,812	5.17	
391.10		20-SQ	0	1,049,130.25	585,150	463,980	52,462	5.00	8.8
391.20		7-SQ	0	18,083.71	14,897	3,187	2,584	14.29	1.2
392.40		15-L4	15	229,771.29	195,305	0	0	-	***
393.00		30-SQ	0	149,618.01	82,055	67,563	4,987	3.33	13.5
394.00		25-SQ	0	16,753,655.56	8,291,500	8,462,156	670,196	4.00	12.6
395.00		20-SQ	0	1,830,715.53	977,250	853,466	91,561	5.00	9.3
396.00		13-L2	15	869,209.94	738,828	0	0	-	***
397.00		15-SQ	0	2,132,140.37	1,077,900	1,054,240	142,148	6.67	7.4
398.00		20-SQ	0	384,075.77	203,800	180,276	19,209	5.00	9.4
				51,056,562.60	22,285,440	31,160,701	2,349,862	4.60	
TOTAL GENERAL PLANT									
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
391.10					(164,541)		54,847	**	
391.20					(1,202,026)		400,675	**	
393.00					(15,264)		5,088	**	
394.00					(1,474,536)		491,512	**	
395.00					(227,345)		75,782	**	
397.00					(447,057)		149,019	**	
398.00					48,296		(16,099)	**	
					(3,482,473)		1,160,824		
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION									
				3,759,670,630.69	1,547,139,198	4,105,042,101	96,651,638	2.57	
TOTAL DEPRECIABLE PLANT									

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2022

ACCOUNT (1)	ORIGINAL COST AS OF		2021		2022		RETIREMENTS (6)	ORIGINAL COST AS OF DECEMBER 31, 2022 (7)
	DECEMBER 31, 2020 (2)	ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (6)			
DEPRECIABLE PLANT								
UNDERGROUND STORAGE PLANT								
350.20 LEASEHOLDS	375,985.42	10,819.52	(999.95)				385,804.99	
350.40 RIGHTS OF WAY	186,818.12	5,375.96	(496.85)				191,687.23	
351.10 WELL STRUCTURES	18,795.70	540.88	(49.99)				19,286.59	
351.20 COMPRESSOR STATION STRUCTURES	401,768.23	11,561.46	(1,068.52)				412,261.17	
351.30 MEASURING AND REGULATING STATION STRUCTURES	108,683.73	3,127.53	(289.05)				111,522.21	
351.40 OTHER STRUCTURES	3,855,795.38	110,956.08	(10,254.66)				3,956,496.80	
352.00 WELLS	15,171,065.14	436,569.30	(40,348.14)				15,567,286.30	
352.30 NONRECOVERABLE NATURAL GAS	5,399,798.84	155,387.01	(14,361.01)				5,540,824.84	
353.00 LINES	22,120,408.55	636,546.69	(58,830.23)				22,698,125.01	
354.00 COMPRESSOR STATION EQUIPMENT	3,678,972.36	87,705.11	(8,105.79)				3,758,571.68	
355.00 MEASURING AND REGULATING STATION EQUIPMENT	2,786,204.94	80,177.07	(7,410.04)				2,858,971.97	
356.00 PURIFICATION EQUIPMENT	12,059,541.26	347,030.71	(32,072.90)				12,374,499.07	
357.00 OTHER EQUIPMENT	1,011,374.72	29,103.77	(2,689.80)				1,037,788.69	
TOTAL UNDERGROUND STORAGE PLANT	67,175,212.39	1,914,901.09	(176,976.93)				68,913,136.55	
OTHER STORAGE PLANT								
361.00 STRUCTURES AND IMPROVEMENTS	9,109,211.65	262,130.71	(24,226.36)				9,347,116.00	
362.10 GAS HOLDERS	17,950,916.54	516,563.54	(47,741.28)				18,419,738.80	
363.00 PURIFICATION EQUIPMENT	1,676,888.28	48,254.31	(4,459.71)				1,720,682.88	
363.10 LIQUEFACTION EQUIPMENT	8,127,607.44	233,883.64	(21,615.74)				8,339,875.34	
363.20 VAPORIZING EQUIPMENT	4,999,706.03	143,873.76	(13,296.95)				5,130,282.84	
363.30 COMPRESSOR EQUIPMENT	3,025,711.81	87,069.23	(8,047.02)				3,104,734.02	
363.40 MEASURING AND REGULATING EQUIPMENT	1,578,176.37	45,414.30	(4,197.23)				1,619,393.44	
363.50 OTHER EQUIPMENT	2,232,574.41	64,245.55	(5,937.63)				2,290,882.33	
TOTAL OTHER STORAGE PLANT	48,700,772.53	1,401,435.04	(129,521.92)				49,972,685.65	
TRANSMISSION PLANT								
365.20 LAND RIGHTS	11,097,931.49	3,066,384.05	(283,398.03)			(95,704.98)	14,820,746.32	
366.20 MEASURING AND REGULATING STATION STRUCTURES	5,672,909.89	1,567,438.09	(144,864.07)			(48,921.35)	7,575,694.52	
366.30 OTHER STRUCTURES	1,215,232.38	335,771.50	(31,032.31)			(10,479.77)	1,622,883.58	
367.00 MAINS	534,314,740.07	110,186,362.24	(10,183,524.90)			(9,464,428.61)	727,253,845.16	
369.00 MEASURING AND REGULATING STATION EQUIPMENT	134,785,426.22	37,241,524.06	(3,441,895.89)			(1,162,346.08)	179,999,363.97	
371.00 OTHER EQUIPMENT	300,064.88	82,908.61	(7,862.49)			(2,587.66)	400,722.01	
TOTAL TRANSMISSION PLANT	687,386,304.93	152,480,388.55	(14,092,377.69)			(10,764,468.45)	931,678,455.56	
DISTRIBUTION PLANT								
374.20 LAND RIGHTS	1,651,890.63	159,956.77	(14,783.35)			(14,089.28)	1,935,421.67	
375.00 STRUCTURES AND IMPROVEMENTS	4,083,958.24	393,806.72	(36,395.98)			(34,687.21)	4,781,999.49	
376.10 MAINS - STEEL	278,869,579.66	31,189,996.45	(2,882,608.15)			(2,576,543.05)	332,478,778.26	
376.20 MAINS - PLASTIC	729,226,339.01	63,443,703.65	(5,863,525.96)			(10,325,317.34)	853,164,755.14	
378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	49,971,512.45	4,818,638.34	(445,342.99)			(424,434.37)	56,512,779.32	
380.10 SERVICES - STEEL	62,363,588.76	6,061,444.49	(560,204.27)			(533,902.89)	73,107,768.95	
380.20 SERVICES - PLASTIC	641,528,297.80	64,705,414.87	(5,980,133.93)			(5,177,323.34)	751,095,210.60	

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2022

ACCOUNT (1)	ORIGINAL COST AS OF		2021		2022		RETIREMENTS (6)	ORIGINAL COST AS OF DECEMBER 31, 2022 (7)
	DECEMBER 31, 2020 (2)	ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (4)			
METERS	159,030,052.19	15,334,903.21	(1,417,265.85)	14,614,937.84	(1,350,725.99)	186,211,901.40		
METER INSTALLATIONS	169,076,141.81	16,303,624.60	(1,506,795.99)	15,538,176.28	(1,436,052.72)	197,975,086.99		
HOUSE REGULATORS	109,861,165.64	11,557,720.56	(1,068,175.16)	9,132,233.34	(844,009.40)	128,638,934.98		
HOUSE REGULATOR INSTALLATIONS	3,276,882.90	315,982.29	(29,203.37)	301,147.11	(27,832.29)	3,836,976.64		
INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	56,596,134.19	5,457,435.43	(504,381.20)	5,201,211.79	(480,700.78)	66,289,689.43		
OTHER PROPERTY ON CUSTOMER PREMISES	34,561.17	3,332.66	(308.01)	3,176.19	(283.55)	40,488.46		
TOTAL DISTRIBUTION PLANT	2,265,570,084.45	219,745,966.04	(20,309,124.20)	216,268,776.35	(23,225,912.31)	2,658,049,790.33		
GENERAL PLANT								
LAND RIGHTS	2,095,915.21					2,095,915.21		
STRUCTURES AND IMPROVEMENTS	2,969,959.68					2,969,959.68		
GAS OPERATIONS CENTER	5,857,657.97					5,857,657.97		
SOUTH BEND OPERATIONS HEADQUARTERS	2,066,628.28					2,066,628.28		
CENTRAL GAS METER SHOP	1,400,816.35					1,400,816.35		
PERU OPERATIONS HEADQUARTERS	6,176,475.12					6,176,475.12		
FORT WAYNE OPERATIONS HEADQUARTERS	7,072,709.56					7,072,709.56		
OTHER MISCELLANEOUS STRUCTURES								
TOTAL STRUCTURES AND IMPROVEMENTS	25,544,246.96					25,544,246.96		
OFFICE FURNITURE AND EQUIPMENT	1,054,528.02				(5,397.77)	1,049,130.25		
COMPUTER EQUIPMENT	18,083.71					18,083.71		
TRANSPORTATION EQUIPMENT								
AUTOS	229,771.29					229,771.29		
TRAILERS								
TRUCKS < 13,000 #								
TRUCKS > 13,000 #								
TOTAL TRANSPORTATION EQUIPMENT	229,771.29					229,771.29		
STORES EQUIPMENT	149,618.01					149,618.01		
TOOLS, SHOP AND GARAGE EQUIPMENT	17,651,992.58				(898,337.02)	16,753,655.56		
LABORATORY EQUIPMENT	1,867,985.81				(37,270.28)	1,830,715.53		
POWER OPERATED EQUIPMENT	869,209.94					869,209.94		
COMMUNICATION EQUIPMENT	2,145,160.10				(13,019.73)	2,132,140.37		
MISCELLANEOUS EQUIPMENT	391,188.41				(7,112.64)	384,075.77		
TOTAL GENERAL PLANT	52,017,700.04				(961,137.44)	51,056,562.60		
TOTAL DEPRECIABLE PLANT	3,120,850,074.34	375,542,690.72	(34,708,000.74)	332,957,384.57	(34,971,518.20)	3,759,670,630.69		

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2022

ACCOUNT (1)	ORIGINAL COST AS OF		2021		2022		ORIGINAL COST AS OF DECEMBER 31, 2022 (7)
	DECEMBER 31, 2020 (2)		ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (6)	
NONDEPRECIABLE PLANT							
301.00 ORGANIZATION	7,147.20						7,147.20
302.00 FRANCHISES AND CONSENTS	56,860.68		5,249.26	(485.14)			61,624.80
303.00 INTANGIBLE PLANT	34,483,737.27						34,483,737.27
350.10 LAND	83,104.53		2,391.45	(221.02)			85,274.96
360.10 LAND	1,242,473.30		35,753.96	(3,304.41)			1,274,922.85
365.10 LAND	8,962,337.01		2,476,314.38	(228,863.25)	836,264.20		11,968,764.03
374.10 LAND	1,802,641.08		173,155.79	(16,003.22)	165,026.22		2,109,568.00
386.00 ARO	20,706,098.41						20,706,098.41
389.10 LAND	619,587.89						619,587.89
TOTAL NONDEPRECIABLE PLANT	67,963,987.37		2,692,864.84	(248,877.04)	1,001,290.42	(92,540.18)	71,316,725.41
TOTAL GAS PLANT IN SERVICE	3,188,814,061.71		378,235,555.56	(34,956,877.78)	333,958,674.99	(35,064,058.38)	3,830,987,356.10

NORTHERN INDIANA PUBLIC SERVICE COMPANY
TABLE 3. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2020 TO DECEMBER 31, 2022

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2020 (2)			2021 (3) + (4) + (5) + (6)			2022 (7) + (8) + (9) + (10)			BOOK RESERVE AS OF DECEMBER 31, 2022 (11)
	ANNUAL ACCRUAL (3)	RETIREMENTS (4)	NET SALVAGE (5)	ADJUSTMENTS (6)	ANNUAL ACCRUAL (7)	RETIREMENTS (8)	NET SALVAGE (9)	ADJUSTMENTS (10)		
DEPRECIABLE PLANT										
UNDERGROUND STORAGE PLANT										
350.20 LEASEHOLDS	375,011	76	(1,000)							374,165
350.40 RIGHTS OF WAY	17,171	10,201	(497)							91,748
351.10 WELL STRUCTURES	16,461	295	(50)	(3)						17,003
351.20 COMPRESSOR STATION STRUCTURES	281,951	12,333	(1,069)	(53)						306,653
351.30 MEASURING AND REGULATING STATION STRUCTURES	112,967	99	(289)	(14)						112,863
351.40 OTHER STRUCTURES	2,728,631	118,747	(10,255)	(513)						2,956,888
352.00 WELLS	16,150,896	115,269	(40,348)	(6,052)						16,336,519
352.30 NONRECOVERABLE NATURAL GAS	4,753,901	56,891	(14,361)	(14,708)						4,854,056
353.00 LINES	20,517,416	649,869	(58,830)	(8,106)						21,751,992
354.00 COMPRESSOR STATION EQUIPMENT	2,023,375	96,815	(7,410)	(741)						3,028,703
355.00 MEASURING AND REGULATING STATION EQUIPMENT	8,548,188	364,067	(32,073)	(1,604)						2,210,102
356.00 PURIFICATION EQUIPMENT	979,821	3,484	(2,690)							924,739
357.00 OTHER EQUIPMENT										984,143
TOTAL UNDERGROUND STORAGE PLANT	59,375,871	1,538,593	(176,977)	(24,488)	1,558,184	-	-	-	-	62,271,173
OTHER STORAGE PLANT										
361.00 STRUCTURES AND IMPROVEMENTS	8,332,454	164,261	(24,226)	(2,423)						8,636,445
362.10 GAS HOLDERS	19,652,405	18,185	(47,741)	(4,774)						19,536,495
363.00 PURIFICATION EQUIPMENT	1,441,780	34,655	(4,460)	(223)						1,506,853
363.10 LIQUEFACTION EQUIPMENT	7,536,391	97,158	(21,616)	(1,081)						7,709,263
363.20 VAPORIZING EQUIPMENT	5,176,518	7,597	(665)	(665)						5,177,849
363.30 COMPRESSOR EQUIPMENT	1,761,457	144,065	(8,047)	(402)						2,045,995
363.40 MEASURING AND REGULATING EQUIPMENT	1,150,255	51,961	(4,197)	(210)						1,250,439
363.50 OTHER EQUIPMENT	1,602,562	87,529	(5,939)	(297)						1,672,513
TOTAL OTHER STORAGE PLANT	46,453,822	605,412	(129,522)	(10,074)	613,216	-	-	-	-	47,532,853
TRANSMISSION PLANT										
365.20 LAND RIGHTS	2,690,384	244,793	(283,398)	(7,243)						2,737,350
365.30 MEASURING AND REGULATING STATION STRUCTURES	1,312,433	128,961	(144,864)	(1,552)						1,386,100
366.30 OTHER STRUCTURES	183,322	30,771	(31,032)	(1,552)						205,862
367.00 MANS	124,880,529	8,706,311	(10,183,525)	(3,055,057)						117,989,244
369.00 MEASURING AND REGULATING STATION EQUIPMENT	28,785,770	4,596,063	(3,441,896)	(1,204,664)						30,447,160
371.00 OTHER EQUIPMENT	32,902	13,541	(7,662)							51,752
TOTAL TRANSMISSION PLANT	155,865,339	13,720,439	(14,092,379)	(4,268,516)	15,905,172	(10,784,468)	(3,246,120)	-	-	152,816,468
DISTRIBUTION PLANT										
374.20 LAND RIGHTS	394,819	24,488	(14,783)	(3,640)						416,934
375.00 STRUCTURES AND IMPROVEMENTS	2,093,329	59,251	(36,396)	(1,153,043)						2,138,491
376.10 MANS - STEEL	140,420,209	5,245,117	(2,882,608)	(2,345,410)						143,747,433
376.20 MANS - PLASTIC	266,764,768	13,113,684	(6,863,526)	(155,870)						271,399,823
378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL SERVICES	21,642,320	1,502,155	(445,343)	(445,343)						23,496,425
380.00 METERS	503,822,944	29,866,502	(6,540,339)	(7,848,406)						538,628,191
381.00 METER INSTALLATIONS	24,185,646	8,116,856	(1,417,266)	(70,863)						38,177,562
382.00 HOUSE REGULATORS	136,731,911	2,770,651	(1,506,796)	(452,039)						138,674,366
383.00 HOUSE REGULATOR INSTALLATIONS	77,872,547	1,979,822	(1,088,175)	(320,453)						79,607,840
384.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	3,153,182	15,049	(29,203)	(1,088,175)						3,121,773
385.00 OTHER PROPERTY ON CUSTOMER PREMISES	24,971,583	1,146,010	(504,381)	(50,438)						26,273,845
386.00	33,963	332	(308)							34,053
TOTAL DISTRIBUTION PLANT	1,202,087,221	63,639,915	(20,309,124)	(12,403,882)	68,895,365	(23,225,912)	(12,966,645)	-	-	1,265,715,727
GENERAL PLANT										
389.20 LAND RIGHTS	101,862	44,853								191,567
390.00 STRUCTURES AND IMPROVEMENTS	7,175,490	1,375,849								9,927,188
391.10 OFFICE FURNITURE AND EQUIPMENT	215,415	106,689								420,609
391.20 COMPUTER EQUIPMENT	(1,892,751)	403,080								(1,187,130)

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 3. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2020 TO DECEMBER 31, 2022

ACCOUNT (1)	BOOK RESERVE AS OF DECEMBER 31, 2020		2021		2022		BOOK RESERVE AS OF DECEMBER 31, 2022			
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TRANSPORTATION EQUIPMENT										
AUTOS	392.10	195,305	-	-	-	-	-	-	-	195,305
TRAILERS	392.20	195,305	-	-	-	-	-	-	-	195,305
TRUCKS < 13,000 #	392.30	195,305	-	-	-	-	-	-	-	195,305
TRUCKS > 13,000 #	392.40	195,305	-	-	-	-	-	-	-	195,305
TOTAL TRANSPORTATION EQUIPMENT										
STORES EQUIPMENT	393.00	47,721	9,856	-	9,856	-	-	-	(642)	66,791
TOOLS, SHOP AND GARAGE EQUIPMENT	394.00	5,377,441	1,189,720	-	1,171,754	(898,337)	(23,613)	(16,217,765)	(41,267)	1,547,139,198
LABORATORY EQUIPMENT	395.00	456,091	167,912	-	166,980	(37,270)	(3,808)	(16,217,765)	(41,267)	681,6,964
POWER OPERATED EQUIPMENT	396.00	738,828	74,005	-	288,885	(13,020)	(8,346)	(16,217,765)	(41,267)	749,905
COMMUNICATION EQUIPMENT	397.00	255,244	2,905	-	2,727	(7,113)	(1,657)	(16,217,765)	(41,267)	738,828
MISCELLANEOUS EQUIPMENT	398.00	12,644,649	3,590,184	-	3,570,538	(961,137)	(41,267)	(16,217,765)	(41,267)	630,843
TOTAL GENERAL PLANT										
TOTAL DEPRECIABLE PLANT		1,476,146,902	83,094,543	(34,708,007)	90,542,474	(34,977,518)	(41,267)	(16,217,765)	(41,267)	1,547,139,198
NONDEPRECIABLE PLANT										
ORGANIZATION	301.00	(36,482)	-	-	-	-	-	-	-	(36,482)
FRANCHISES AND CONSENTS	302.00	41,766	(485)	-	-	-	-	-	-	41,281
INTANGIBLE PLANT	303.00	33,713,862	-	-	-	-	-	-	-	33,713,862
TOTAL NONDEPRECIABLE PLANT		33,719,166	(485)	-	-	-	-	-	-	33,718,681
TOTAL GAS PLANT IN SERVICE		1,509,866,068	83,094,543	(34,708,486)	90,542,474	(34,977,518)	(41,267)	(16,217,765)	(41,267)	1,580,857,879

DETAILED DEPRECIATION CALCULATIONS

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 350.20 LEASEHOLDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1962	124,565.28	109,269	124,565			
1963	91,303.72	79,854	91,304			
1965	31,008.44	26,922	31,008			
1966	25,873.65	22,365	25,874			
1967	17,206.55	14,801	17,207			
1968	9,402.19	8,096	9,402			
1970	1,727.81	1,479	1,728			
1971	5,052.98	4,294	5,053			
1972	10,147.13	8,609	10,147			
1973	31.95	27	32			
1978	4,351.07	3,601	4,351			
1979	20.98	17	21			
1982	17.49	14	17			
1984	79.95	64	77	3	9.35	
1987	2,556.35	2,024	2,449	107	9.35	11
1988	51,639.98	40,620	49,144	2,496	9.36	267
2021	10,819.47	1,476	1,786	9,034	9.50	951
	385,804.99	323,532	374,165	11,640		1,229

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 0.32

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 350.40 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1983	106.26	86	62	44	9.28	5
1985	19.84	16	12	8	9.23	1
1987	72,252.10	57,195	41,345	30,907	9.35	3,306
2008	113,943.11	68,890	49,799	64,144	9.48	6,766
2021	5,375.92	733	530	4,846	9.50	510
	191,697.23	126,920	91,748	99,949		10,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 5.52

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 351.10 WELL STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1985	18,745.71	15,796	16,920	2,763	9.23	299
2021	540.88	77	83	485	9.50	51
	19,286.59	15,873	17,003	3,248		350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 1.81

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 351.20 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1962	33,340.61	30,922	34,740	268	7.99	34
1965	118,991.19	109,198	122,682	2,259	8.29	272
1966	24,844.90	22,698	25,501	586	8.44	69
1967	2,884.35	2,622	2,946	83	8.60	10
1992	26,516.96	21,316	23,948	3,895	9.34	417
1993	39,399.73	31,367	35,241	6,129	9.41	651
2018	154,722.03	52,279	58,734	103,724	9.49	10,930
2021	11,561.40	1,656	1,861	10,278	9.50	1,082
	412,261.17	272,058	305,653	127,221		13,465
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 3.27

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 351.30 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1962	15,001.60	13,913	15,752			
1983	38,904.82	33,080	40,850			
1991	54,488.28	44,157	55,696	1,517	9.31	163
2021	3,127.51	448	565	2,719	9.50	286
	111,522.21	91,598	112,863	4,236		449
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.4 0.40

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 351.40 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1962	190,753.61	176,917	185,674	14,617	7.99	1,829
1963	238,049.64	218,608	229,429	20,523	8.53	2,406
1965	308,417.87	283,035	297,045	26,794	8.29	3,232
1966	250,300.88	228,676	239,996	22,820	8.44	2,704
1967	324,014.73	294,559	309,140	31,075	8.60	3,613
1968	16,534.35	14,950	15,690	1,671	8.79	190
1969	46,179.22	41,768	43,836	4,652	8.61	540
1970	89,464.50	80,392	84,371	9,567	8.85	1,081
1971	140,281.23	125,923	132,156	15,139	8.74	1,732
1972	20,623.12	18,371	19,280	2,374	9.02	263
1973	16,520.95	14,682	15,409	1,938	8.98	216
1974	5,797.41	5,137	5,391	696	8.97	78
1975	26,076.39	23,021	24,161	3,219	8.99	358
1976	21,481.13	18,879	19,814	2,741	9.06	303
1977	9,621.33	8,411	8,827	1,275	9.15	139
1978	34,220.85	29,903	31,383	4,549	8.97	507
1979	93,064.32	80,764	84,762	12,956	9.13	1,419
1980	59,787.44	51,759	54,321	8,456	9.05	934
1981	112,945.56	96,962	101,762	16,831	9.26	1,818
1982	86,949.44	74,316	77,995	13,302	9.25	1,438
1983	43,988.41	37,403	39,254	6,934	9.28	747
1984	79,034.03	66,770	70,075	12,911	9.35	1,381
1985	13,429.96	11,316	11,876	2,225	9.23	241
1986	145,708.99	121,738	127,764	25,230	9.37	2,693
1987	768.58	639	671	136	9.35	15
1988	40,924.01	33,800	35,473	7,497	9.36	801
1990	10,853.05	8,852	9,290	2,106	9.34	225
1991	11,220.65	9,093	9,543	2,239	9.31	240
1993	12,821.99	10,208	10,713	2,750	9.41	292
1995	104,045.51	81,411	85,441	23,807	9.40	2,533
1996	7,742.03	5,989	6,285	1,844	9.47	195
1999	12,088.99	9,068	9,517	3,176	9.39	338
2002	213.72	154	162	62	9.44	7
2009	70,343.04	43,371	45,518	28,342	9.49	2,987
2015	541,551.75	250,766	263,179	305,450	9.51	32,119
2017	473,938.90	182,533	191,568	306,068	9.49	32,252

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 351.40 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
2019	11,246.57	3,179	3,336	8,473	9.50	892
2020	174,537.11	38,211	40,103	143,161	9.49	15,085
2021	110,955.54	15,891	16,678	99,825	9.50	10,508
	3,956,496.80	2,817,425	2,956,888	1,197,434		128,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3						3.24

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 352.00 WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1962	787,244.73	810,634	905,331			
1963	1,311,786.31	1,346,385	1,508,554			
1965	724,867.88	738,151	833,598			
1966	360,156.70	365,058	414,180			
1967	396,852.09	400,200	456,380			
1968	921,405.60	923,986	1,059,616			
1970	147,454.63	146,884	169,573			
1971	681,988.74	678,565	784,287			
1972	541,093.69	534,208	622,258			
1973	23,978.89	23,616	27,576			
1974	60,038.06	58,604	68,445	599	8.64	69
1975	182,112.43	177,072	206,806	2,623	8.68	302
1976	23,971.39	23,200	27,096	471	8.75	54
1978	1,204,966.11	1,153,189	1,346,831	38,880	8.97	4,334
1979	217,994.37	208,276	243,249	7,445	8.86	840
1980	17,796.31	16,874	19,707	759	9.05	84
1981	386,586.56	365,307	426,649	17,926	9.01	1,990
1982	121,689.57	113,914	133,042	6,901	9.25	746
1983	2,168,905.41	2,019,837	2,359,005	135,236	9.28	14,573
1985	1,655,170.85	1,527,516	1,784,014	119,432	9.23	12,940
1987	1,284,221.20	1,169,078	1,365,388	111,466	9.35	11,921
1990	209,944.33	186,751	218,110	23,326	9.52	2,450
1993	47,303.74	41,246	48,172	6,227	9.41	662
1994	61,774.99	53,253	62,195	8,846	9.52	929
1996	14,241.24	12,065	14,091	2,286	9.47	241
1997	798,455.91	669,661	782,109	136,115	9.47	14,373
1998	10,805.96	8,951	10,454	1,973	9.51	207
2013	262,885.63	151,069	176,436	125,882	9.51	13,237
2017	6,022.70	2,540	2,967	3,959	9.49	417
2019	499,000.98	154,481	180,421	393,430	9.50	41,414
2021	436,569.30	68,480	79,979	422,076	9.50	44,429
	15,567,286.30	14,149,051	16,336,519	1,565,860		166,212

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 1.07

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 352.30 NONRECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1961	33,729.99	33,730	33,730			
1962	101,780.00	101,780	101,780			
1963	113,744.00	113,744	113,744			
1964	115,751.00	115,751	115,751			
1965	105,575.00	105,575	105,575			
1966	13,709.00	13,709	13,709			
1968	2,026.00	2,026	2,026			
1969	1,979,672.00	1,979,672	1,979,672			
1970	21,079.00	21,079	21,079			
1971	320,442.00	320,442	320,442			
1972	209,997.00	209,997	209,997			
1973	191,815.00	189,897	191,815			
1974	149,433.00	144,950	149,433			
1975	93,375.00	88,706	93,375			
1977	215,111.00	195,751	215,111			
1982	413,439.00	334,886	381,197	32,242	9.50	3,394
1983	5,549.51	4,474	5,093	457	9.50	48
2012	1,299,210.33	682,085	776,408	522,802	9.50	55,032
2021	155,387.01	21,189	24,119	131,268	9.50	13,818
	5,540,824.84	4,679,443	4,854,056	686,769		72,292
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 1.30

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -25						
1962	28,520.17	32,135	35,650			
1963	92,845.67	104,266	116,057			
1965	101,441.76	113,006	126,802			
1966	72,859.71	80,783	91,075			
1967	172,348.32	191,307	215,435			
1968	124,964.33	137,914	156,205			
1969	1,494.01	1,649	1,868			
1970	144,741.32	158,636	180,927			
1971	639,002.84	699,309	798,754			
1972	12,065.27	13,175	15,082			
1973	332,305.60	359,804	415,382			
1974	54,531.35	58,846	68,164			
1975	70,657.48	75,939	88,322			
1976	65,685.51	70,628	82,107			
1977	33,878.02	36,224	42,314	34	7.69	4
1978	322,033.12	342,160	399,684	2,857	7.85	364
1979	281,161.91	298,102	348,219	3,233	7.78	416
1980	252,329.96	265,420	310,043	5,369	8.01	670
1981	21,545.39	22,577	26,373	559	8.00	70
1982	88,259.38	92,044	107,518	2,806	8.04	349
1983	750,978.40	778,671	909,582	29,141	8.12	3,589
1984	475,936.79	490,155	572,560	22,361	8.23	2,717
1985	189,167.30	194,180	226,826	9,633	8.16	1,181
1986	600,040.14	610,541	713,186	36,864	8.34	4,420
1987	621,470.15	628,772	734,482	42,356	8.36	5,067
1988	156,631.64	157,376	183,834	11,956	8.42	1,420
1989	863,084.53	863,732	1,008,943	69,913	8.34	8,383
1990	1,097,342.30	1,087,741	1,270,613	101,065	8.48	11,918
1991	1,059,255.37	1,042,705	1,218,005	106,064	8.50	12,478
1992	209,651.34	204,620	239,021	23,043	8.56	2,692
1993	1,241,810.23	1,199,744	1,401,446	150,817	8.67	17,395
1994	335,946.58	321,921	376,043	43,890	8.68	5,056
1996	212,908.82	200,294	233,968	32,168	8.71	3,693
1998	500,897.78	460,200	537,569	88,553	8.83	10,029
1999	648,378.25	588,565	687,515	122,958	8.86	13,878
2000	811,909.34	726,151	848,232	166,655	8.95	18,621
2001	701,565.80	618,430	722,401	154,556	8.99	17,192
2002	332,007.29	288,431	336,922	78,087	9.00	8,676
2003	465,716.17	398,420	465,402	116,743	8.99	12,986
2004	346,918.08	291,238	340,201	93,447	9.05	10,326
2005	603,191.89	496,125	579,534	174,456	9.10	19,171
2006	80,865.06	65,046	75,982	25,099	9.14	2,746

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 353.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -25						
2008	913,100.69	698,408	815,825	325,551	9.20	35,386
2010	63,878.13	45,912	53,631	26,217	9.24	2,837
2011	43,901.45	30,358	35,462	19,415	9.29	2,090
2012	719,129.76	476,603	556,729	342,183	9.30	36,794
2013	107,165.26	67,568	78,928	55,029	9.33	5,898
2014	55,236.77	32,866	38,391	30,655	9.36	3,275
2015	2,621,382.91	1,457,489	1,702,522	1,574,207	9.36	168,185
2016	219,314.39	112,262	131,136	143,007	9.37	15,262
2017	488,691.03	225,409	263,305	347,559	9.40	36,974
2018	48,802.18	19,740	23,059	37,944	9.41	4,032
2019	1,562,631.83	528,560	617,421	1,335,869	9.44	141,512
2021	636,546.24	109,009	127,335	668,348	9.45	70,725
	22,698,125.01	18,671,166	21,751,992	6,620,664		718,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.2	3.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1962	15,658.29	15,839	17,224			
1965	105,990.91	105,922	116,590			
1966	673,692.06	674,069	741,061			
1967	17,237.12	17,152	18,961			
1968	5,374.74	5,316	5,912			
1971	43,600.61	42,484	47,961			
1972	1,909.18	1,856	2,100			
1973	4,566.25	4,401	5,023			
1984	31,460.52	28,512	33,065	1,542	8.23	187
1985	3,761.16	3,382	3,922	215	8.37	26
1986	5,992.25	5,341	6,194	397	8.55	46
1987	92,991.06	82,425	95,588	6,702	8.56	783
1990	123,784.70	107,542	124,716	11,447	8.65	1,323
1991	150,364.28	129,211	149,846	15,555	8.82	1,764
1992	12,087.04	10,300	11,945	1,351	8.87	152
1994	73,256.84	61,323	71,116	9,467	8.95	1,058
1995	114,412.28	94,831	109,976	15,878	9.00	1,764
1998	68,490.39	55,005	63,789	11,550	9.06	1,275
1999	26,111.48	20,721	24,030	4,693	9.07	517
2008	497,391.83	333,203	386,416	160,715	9.31	17,263
2010	271,174.51	170,772	198,044	100,248	9.33	10,745
2011	483,384.50	293,511	340,385	191,338	9.33	20,508
2012	41,084.51	23,871	27,683	17,510	9.38	1,867
2015	19,999.45	9,768	11,328	10,671	9.39	1,136
2016	658,040.88	295,908	343,165	380,680	9.40	40,498
2017	70,380.75	28,568	33,130	44,289	9.40	4,712
2018	58,676.95	20,854	24,184	40,361	9.43	4,280
2021	87,697.14	13,235	15,349	81,118	9.43	8,602
	3,758,571.68	2,655,322	3,028,703	1,105,726		118,506

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 3.15

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1962	14,747.51	14,428	14,242	1,980	7.52	263
1963	100,765.56	98,273	97,009	13,833	7.61	1,818
1965	101,005.65	97,751	96,493	14,613	7.86	1,859
1966	16,918.39	16,299	16,089	2,521	8.01	315
1967	25,699.95	24,790	24,471	3,799	7.79	488
1968	31,381.13	30,101	29,714	4,805	8.00	601
1969	74,741.07	71,256	70,339	11,876	8.23	1,443
1970	25,974.81	24,749	24,431	4,141	8.11	511
1971	429.17	406	401	71	8.38	8
1973	180,560.38	170,095	167,907	30,709	8.30	3,700
1975	52,123.96	48,747	48,120	9,216	8.37	1,101
1977	531.05	492	486	98	8.55	11
1978	14,650.86	13,483	13,310	2,806	8.69	323
1979	2,555.66	2,348	2,318	493	8.58	57
1980	2,838.15	2,587	2,554	568	8.78	65
1981	2,549.70	2,316	2,286	519	8.75	59
1982	43,746.75	39,565	39,056	9,065	8.76	1,035
1983	7,496.07	6,742	6,655	1,591	8.81	181
1984	68,002.28	60,770	59,988	14,815	8.89	1,666
1986	34,830.86	30,766	30,370	7,944	8.95	888
1987	643,827.98	565,719	558,440	149,771	8.94	16,753
1989	77,520.08	67,126	66,262	19,010	9.06	2,098
1991	1,390.71	1,185	1,170	360	9.15	39
1992	37,230.69	31,600	31,193	9,761	9.03	1,081
1997	247,096.66	199,615	197,047	74,759	9.22	8,108
1999	18,659.89	14,760	14,570	5,956	9.18	649
2002	6,228.54	4,719	4,658	2,193	9.26	237
2003	370,909.12	276,869	273,307	134,693	9.24	14,577
2004	0.20					
2012	140,650.22	81,875	80,821	73,894	9.34	7,912
2013	367,815.19	203,714	201,093	203,504	9.37	21,719
2015	221.97	109	108	136	9.36	15
2018	65,718.98	23,451	23,149	49,142	9.37	5,245
2021	80,152.78	12,202	12,045	76,123	9.33	8,159
	2,858,971.97	2,238,908	2,210,102	934,767		102,984

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 3.60

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
1962	76,485.09	71,427	80,309			
1963	451,851.61	420,642	474,444			
1965	186,187.27	171,998	195,497			
1966	765,589.78	704,029	803,869			
1967	284,934.32	260,706	298,068	1,113	8.19	136
1969	21,707.40	19,754	22,585	208	8.23	25
1971	39,353.54	35,536	40,629	692	8.38	83
1972	37,019.99	33,173	37,927	944	8.67	109
1973	14,314.74	12,797	14,631	399	8.64	46
1975	4,670.40	4,146	4,740	164	8.68	19
1976	49,992.93	44,178	50,509	1,984	8.75	227
1977	48,594.39	42,717	48,839	2,185	8.85	247
1979	1,820.38	1,588	1,816	95	8.86	11
1980	602,687.96	521,762	596,535	36,287	9.05	4,010
1981	26,766.66	23,094	26,404	1,701	9.01	189
1982	50,681.68	43,536	49,775	3,441	9.00	382
1983	75,524.51	64,527	73,774	5,527	9.04	611
1984	1,664,764.87	1,413,261	1,615,794	132,209	9.12	14,497
1985	25,804.52	21,744	24,860	2,235	9.23	242
1986	834.95	701	801	76	9.16	8
1987	322,466.42	269,247	307,833	30,757	9.14	3,365
1988	18,883.92	15,664	17,909	1,919	9.17	209
1989	57,756.17	47,539	54,352	6,292	9.24	681
1990	23,235.10	18,951	21,667	2,730	9.34	292
1991	844,255.67	684,176	782,225	104,243	9.31	11,197
1992	89,734.46	72,136	82,474	11,747	9.34	1,258
1993	9,316.23	7,417	8,480	1,302	9.41	138
1994	33,454.99	26,430	30,218	4,910	9.38	523
1995	183,005.51	143,194	163,715	28,441	9.40	3,026
1996	767,068.08	595,529	680,873	124,548	9.34	13,335
1998	184,773.94	140,232	160,328	33,685	9.40	3,584
2002	7,564.29	5,438	6,217	1,726	9.44	183
2004	78,351.72	54,487	62,295	19,974	9.43	2,118
2005	196,352.34	133,846	153,027	53,143	9.46	5,618
2007	30,594.16	19,917	22,771	9,353	9.50	985
2010	191,793.39	114,547	130,963	70,420	9.48	7,428
2011	654,487.91	377,005	431,033	256,179	9.46	27,080
2013	80,373.31	42,247	48,301	36,091	9.48	3,807
2014	69,189.92	34,334	39,254	33,395	9.49	3,519
2015	136,571.48	63,354	72,433	70,967	9.48	7,486
2016	1,684,807.84	718,587	821,568	947,480	9.50	99,735

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -5						
2018	81,511.43	27,542	31,489	54,098	9.49	5,701
2019	1,852,335.04	524,165	599,284	1,345,668	9.49	141,799
2021	347,028.76	49,701	56,824	307,557	9.50	32,374
	12,374,499.07	8,097,001	9,247,339	3,745,885		396,283
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 3.20

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 357.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1987	893,706.47	796,292	887,958	5,748	4.34	1,324
1989	5,592.70	4,909	5,474	119	4.67	25
1990	22,548.70	19,568	21,821	728	4.95	147
1991	4,616.17	3,970	4,427	189	5.13	37
1992	38,583.14	32,834	36,613	1,970	5.34	369
2014	43,637.74	20,994	23,411	20,227	9.17	2,206
2021	29,103.77	3,981	4,439	24,665	9.46	2,607
	1,037,788.69	882,548	984,143	53,646		6,715
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 0.65

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
1974	1,467,856.70	1,386,009	1,585,176	29,466	8.00	3,683
1977	13,950.60	13,056	14,932	414	7.98	52
1978	4,024.21	3,743	4,281	146	8.13	18
1979	282,743.42	262,468	300,184	10,834	8.05	1,346
1980	173,659.21	160,748	183,847	7,178	8.01	896
1981	3,327,895.89	3,053,744	3,492,561	168,124	8.25	20,379
1982	371,491.61	339,254	388,004	20,637	8.28	2,492
1983	66,785.15	60,938	69,695	3,769	8.12	464
1984	437,844.83	396,814	453,835	27,794	8.23	3,377
1985	257,770.02	232,849	266,309	17,238	8.16	2,112
1987	115,372.46	102,721	117,482	9,428	8.36	1,128
1988	15,478.32	13,745	15,720	1,306	8.24	158
1993	40,854.85	35,000	40,029	4,911	8.38	586
1999	189,143.21	153,047	175,040	33,018	8.45	3,907
2004	288,420.84	217,769	249,062	68,201	8.45	8,071
2005	11,285.24	8,364	9,566	2,848	8.47	336
2009	155,363.32	104,967	120,051	50,849	8.48	5,996
2010	87,974.64	57,579	65,853	30,919	8.51	3,633
2011	52,320.89	33,093	37,848	19,705	8.50	2,318
2013	77,067.27	44,778	51,213	33,561	8.49	3,953
2014	48,272.44	26,539	30,353	22,747	8.51	2,673
2015	1,052,113.17	542,554	620,517	536,807	8.50	63,154
2016	523,322.98	249,604	285,472	290,183	8.49	34,179
2017	8,982.16	3,885	4,443	5,437	8.49	640
2019	14,993.33	4,814	5,506	10,987	8.49	1,294
2021	262,129.24	43,251	49,466	238,876	8.50	28,103
	9,347,116.00	7,551,333	8,636,445	1,645,383		194,948
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 2.09

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 362.10 GAS HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-S3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
1974	6,312,369.54	6,061,768	6,943,606			
1981	10,966,985.91	10,213,115	12,063,685			
1993	8,249.84	7,121	8,518	557	8.09	69
1995	23,680.90	20,058	23,992	2,057	8.21	251
2013	379,445.64	220,466	263,705	153,685	8.49	18,102
2015	212,443.43	109,553	131,039	102,649	8.50	12,076
2021	516,563.54	85,233	101,950	466,270	8.50	54,855
	18,419,738.80	16,717,314	19,536,495	725,218		85,353
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.5 0.46

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1974	413,649.95	379,172	392,647	41,685	7.06	5,904
1979	28,440.57	25,592	26,501	3,362	7.26	463
1981	1,002,683.21	891,315	922,991	129,826	7.52	17,264
1990	19,561.17	16,489	17,075	3,464	7.98	434
1992	11,563.86	9,592	9,933	2,209	8.11	272
1999	28,525.81	22,171	22,959	6,993	8.25	848
2002	31,588.24	23,595	24,433	8,735	8.32	1,050
2003	32,432.65	23,838	24,685	9,369	8.36	1,121
2011	10,787.23	6,526	6,758	4,569	8.46	540
2012	38,113.54	22,147	22,934	17,085	8.47	2,017
2015	55,062.34	27,104	28,067	29,748	8.50	3,500
2021	48,254.31	7,600	7,870	42,797	8.50	5,035
	1,720,662.88	1,455,141	1,506,853	299,843		38,448

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 2.23

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1973	71,241.55	65,909	74,804			
1974	1,262,706.65	1,163,824	1,325,842			
1975	996.44	914	1,046			
1978	143,823.56	130,371	151,015			
1981	3,387,468.12	3,026,161	3,527,223	29,619	7.28	4,069
1982	5,239.95	4,657	5,428	74	7.35	10
1983	277,973.24	246,719	287,570	4,302	7.23	595
1985	10,173.60	8,933	10,412	270	7.35	37
1986	542,384.72	471,891	550,025	19,479	7.55	2,580
1987	26,869.64	23,236	27,083	1,130	7.60	149
1990	483.10	410	478	29	7.66	4
1992	469,241.11	392,192	457,130	35,573	7.82	4,549
1995	13,962.78	11,370	13,253	1,408	7.96	177
2000	15,339.69	11,851	13,813	2,294	8.08	284
2005	287,255.94	204,799	238,709	62,910	8.27	7,607
2008	269,968.00	180,030	209,839	73,627	8.33	8,839
2012	82,901.67	48,259	56,250	30,797	8.44	3,649
2013	69,453.26	38,592	44,982	27,944	8.45	3,307
2015	1,168,508.68	576,046	671,425	555,509	8.47	65,585
2021	233,883.64	36,837	42,936	202,642	8.50	23,840
	8,339,875.34	6,643,001	7,709,263	1,047,606		125,281

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 1.50

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.20 VAPORIZING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1974	620,239.68	568,543	651,252			
1977	9,496.26	8,620	9,971			
1978	16,867.66	15,210	17,711			
1979	39,742.56	35,762	41,730			
1980	3,996.37	3,567	4,196			
1981	2,760,575.36	2,453,958	2,898,604			
1984	2,889.33	2,534	3,034			
1985	6,719.91	5,848	7,056			
1993	6,572.38	5,435	6,901			
1996	11,583.45	9,347	12,163			
2003	1,413,218.78	1,044,651	1,423,395	60,485	8.20	7,376
2010	32,568.48	20,604	28,074	6,123	8.25	742
2015	62,004.03	30,911	42,118	22,986	8.30	2,769
2021	143,808.59	23,224	31,644	119,355	8.26	14,450
	5,130,282.84	4,228,214	5,177,849	208,948		25,337

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.2 0.49

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.30 COMPRESSOR EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1974	252,953.87	238,298	265,602			
1977	38,457.40	35,825	40,380			
1979	431,537.71	396,203	453,115			
1981	282,309.15	257,119	296,388	37	6.34	6
1987	79,408.62	69,555	80,178	3,201	7.06	453
1994	13,017.85	10,830	12,484	1,185	7.47	159
2001	142,005.37	109,324	126,021	23,085	7.82	2,952
2002	25,156.24	19,060	21,971	4,443	7.91	562
2003	27,420.38	20,494	23,624	5,167	7.90	654
2008	62,820.53	42,374	48,846	17,116	8.07	2,121
2014	92,379.27	49,392	56,936	40,062	8.19	4,892
2016	193,608.64	89,854	103,577	99,712	8.21	12,145
2019	1,376,637.48	431,617	497,537	947,932	8.22	115,320
2021	87,021.51	14,172	16,336	75,036	8.17	9,184
	3,104,734.02	1,784,117	2,042,995	1,216,975		148,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 4.78

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.40 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1974	176,783.87	160,248	170,829	14,794	7.68	1,926
1975	21,435.56	19,352	20,630	1,877	7.75	242
1977	11,145.61	10,011	10,672	1,031	7.69	134
1978	3,486.68	3,128	3,335	326	7.58	43
1979	61,882.76	55,113	58,752	6,225	7.78	800
1981	495,826.89	438,569	467,527	53,091	7.76	6,842
1983	7,138.77	6,247	6,659	837	7.90	106
1985	22,489.92	19,482	20,768	2,846	7.95	358
1986	16,918.51	14,588	15,551	2,213	7.95	278
1987	10,392.67	8,910	9,498	1,414	7.98	177
1988	5,871.19	5,019	5,350	815	7.87	104
1993	31,997.89	26,364	28,105	5,493	8.09	679
1997	22,803.37	18,195	19,396	4,548	8.06	564
1998	118,626.43	93,692	99,879	24,679	8.07	3,058
2000	6,240.81	4,807	5,124	1,429	8.17	175
2001	24,397.64	18,562	19,788	5,830	8.17	714
2005	50,447.88	36,062	38,443	14,527	8.21	1,769
2009	114,078.61	74,385	79,297	40,486	8.24	4,913
2017	336,580.58	141,505	150,850	202,560	8.24	24,583
2018	3,329.50	1,237	1,319	2,177	8.22	265
2019	32,139.50	10,087	10,753	22,993	8.21	2,801
2021	45,378.80	7,424	7,914	39,734	8.13	4,887
	1,619,393.44	1,172,987	1,250,439	449,924		55,418
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.1 3.42

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.50 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1973	36,562.39	35,534	38,391			
1976	789.42	755	829			
1980	336,973.76	315,787	347,538	6,284	5.12	1,227
1981	37,907.53	35,349	38,903	900	5.23	172
1982	67,401.50	62,484	68,767	2,005	5.37	373
1996	61,924.98	51,172	56,317	8,704	7.17	1,214
2000	31,905.30	25,099	27,623	5,878	7.53	781
2004	155,532.30	115,100	126,673	36,636	7.75	4,727
2007	40,865.89	28,466	31,328	11,581	7.86	1,473
2008	113,166.47	76,844	84,570	34,255	7.92	4,325
2011	248,417.92	153,582	169,024	91,815	8.03	11,434
2012	839,669.35	499,015	549,189	332,464	8.05	41,300
2014	135,453.57	72,777	80,095	62,131	8.11	7,661
2016	81.68	38	42	44	8.14	5
2019	120,022.44	37,845	41,650	84,374	8.16	10,340
2021	64,207.83	10,517	11,574	55,844	8.12	6,877
	2,290,882.33	1,520,364	1,672,513	732,913		91,909
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 4.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 365.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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						
1942	3,542.21	3,222	1,966	1,576	8.00	197
1943	136.74	123	75	62	8.99	7
1948	6.37	6	6			
1950	13,109.94	11,311	6,903	6,207	11.53	538
1953	39,126.94	32,906	20,083	19,044	13.14	1,449
1954	411,837.00	344,172	210,058	201,779	13.47	14,980
1955	40,678.78	33,772	20,612	20,067	13.80	1,454
1957	175.75	143	87	89	15.15	6
1958	889.21	711	434	455	16.15	28
1959	16,311.39	12,948	7,903	8,408	16.50	510
1960	130,428.36	102,712	62,688	67,740	16.87	4,015
1961	175,842.44	136,260	83,163	92,679	17.87	5,186
1962	18,197.86	13,983	8,534	9,664	18.24	530
1963	2,697.17	2,038	1,244	1,453	19.24	76
1964	163,428.23	122,375	74,689	88,739	19.62	4,523
1965	251,962.31	185,444	113,182	138,780	20.62	6,730
1966	64,928.21	47,320	28,881	36,047	21.02	1,715
1967	507,915.80	366,461	223,661	284,255	21.42	13,271
1968	51,661.21	36,602	22,339	29,322	22.42	1,308
1969	18,854.77	13,213	8,064	10,791	22.84	472
1970	80.50	55	34	46	23.83	2
1971	228,536.56	155,359	94,820	133,717	24.26	5,512
1972	27,975.11	18,648	11,381	16,594	25.26	657
1973	68,946.94	45,395	27,706	41,241	25.68	1,606
1974	2,423.91	1,563	954	1,470	26.69	55
1976	215,815.16	134,474	82,073	133,742	28.13	4,754
1977	398.88	243	148	251	29.13	9
1978	213,793.75	128,447	78,395	135,399	29.57	4,579
1979	14,435.18	8,476	5,173	9,262	30.58	303
1980	500.45	289	176	324	31.03	10
1981	191,725.65	108,210	66,044	125,682	32.03	3,924
1982	6,648.28	3,662	2,235	4,413	33.03	134
1983	12,653.04	6,848	4,180	8,473	33.49	253
1984	128,398.31	67,717	41,330	87,068	34.50	2,524
1985	72,644.92	37,325	22,780	49,865	35.49	1,405
1986	187,769.73	94,580	57,725	130,045	35.96	3,616
1987	15,403.87	7,546	4,606	10,798	36.96	292
1988	26,916.09	12,815	7,821	19,095	37.96	503
1989	31,989.27	14,789	9,026	22,963	38.96	589
1990	2,175.27	983	600	1,575	39.44	40
1991	9,750.09	4,269	2,605	7,145	40.45	177
1992	1,491.11	632	386	1,105	41.44	27
1993	20,635.63	8,461	5,164	15,472	42.45	364

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 365.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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	332,630.44	131,788	80,434	252,196	43.44	5,806
1995	35,824.25	13,792	8,418	27,406	43.93	624
1996	78,429.01	29,097	17,759	60,670	44.93	1,350
1997	454,780.41	162,357	99,091	355,689	45.93	7,744
1999	751,919.28	247,381	150,983	600,936	47.93	12,538
2000	1,680,058.30	529,218	322,996	1,357,062	48.93	27,735
2001	881,561.50	265,350	161,950	719,612	49.93	14,412
2002	1,227,909.22	354,866	216,584	1,011,325	50.43	20,054
2003	26,940.03	7,409	4,522	22,418	51.42	436
2004	118,552.43	30,918	18,870	99,682	52.43	1,901
2005	120,785.80	29,810	18,194	102,592	53.42	1,920
2006	1,662.19	387	236	1,426	54.43	26
2007	629,263.44	137,557	83,955	545,308	55.42	9,840
2008	491,373.23	100,437	61,299	430,074	56.43	7,621
2009	12.17	2	1	11	57.42	
2010	45,443.01	8,007	4,887	40,556	58.43	694
2011	4,111.39	667	407	3,704	59.42	62
2012	12,651.86	1,872	1,143	11,509	60.43	190
2016	258,671.00	23,875	14,572	244,099	63.92	3,819
2018	173,486.89	11,086	6,766	166,721	65.92	2,529
2021	3,066,314.91	65,313	39,862	3,026,453	68.92	43,913
2022	1,035,527.17	7,352	4,487	1,031,040	69.92	14,746
	14,820,746.32	4,485,049	2,737,350	12,083,396		266,290
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.4 1.80

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
1950	2,227.35	2,136	1,935	404	6.87	59
1953	5,326.98	5,015	4,544	1,049	8.02	131
1954	83,022.56	77,628	70,340	16,834	8.42	1,999
1955	5,016.02	4,693	4,252	1,015	8.26	123
1956	2,526.08	2,346	2,126	526	8.69	61
1957	5,945.75	5,480	4,966	1,277	9.13	140
1958	1,583.37	1,448	1,312	351	9.57	37
1959	14,403.33	13,061	11,835	3,288	10.03	328
1960	16,887.87	15,294	13,858	3,874	9.96	389
1961	38,281.95	34,360	31,134	9,062	10.45	867
1962	815.43	725	657	199	10.93	18
1964	18,912.94	16,497	14,948	4,911	11.92	412
1965	35,805.63	30,911	28,009	9,587	12.43	771
1966	6,719.38	5,740	5,201	1,854	12.94	143
1967	9,626.22	8,135	7,371	2,737	13.46	203
1969	46,026.25	38,266	34,673	13,655	14.07	971
1970	5,231.71	4,297	3,894	1,599	14.62	109
1971	44,695.12	36,253	32,849	14,081	15.17	928
1972	7,280.09	5,829	5,282	2,362	15.72	150
1973	6,911.30	5,460	4,947	2,310	16.29	142
1974	12,187.24	9,495	8,604	4,193	16.86	249
1976	51,305.05	38,830	35,185	18,685	18.01	1,037
1978	9,415.27	6,906	6,258	3,628	19.20	189
1979	13,949.78	10,067	9,122	5,525	19.79	279
1981	43,202.67	30,121	27,293	18,070	21.00	860
1982	54,862.97	37,559	34,033	23,573	21.61	1,091
1983	100,407.21	67,463	61,129	44,299	22.23	1,993
1984	29,932.08	19,725	17,873	13,556	22.85	593
1985	18,067.20	11,667	10,572	8,399	23.48	358
1987	1,528.88	946	857	748	24.74	30
1988	51,036.38	30,690	27,809	25,779	25.74	1,002
1990	165,268.67	94,749	85,854	87,678	27.02	3,245
1992	9,187.78	5,002	4,532	5,115	28.32	181
1994	49,920.88	25,695	23,283	29,134	29.64	983
2001	165,962.71	66,324	60,097	114,164	34.99	3,263
2002	303,970.51	116,465	105,531	213,638	35.68	5,988
2003	166.04	61	55	119	36.37	3
2004	13,435.29	4,698	4,257	9,850	37.06	266
2005	58,809.01	19,451	17,625	44,124	38.06	1,159
2008	571,027.04	159,128	144,189	455,389	40.14	11,345
2009	216,151.25	56,059	50,796	176,163	41.15	4,281
2010	129,752.62	31,335	28,393	107,847	41.85	2,577
2012	46,524.71	9,487	8,596	40,255	43.56	924

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
2015	254,172.84	37,630	34,097	232,784	45.69	5,095
2016	633,699.43	81,310	73,676	591,708	46.69	12,673
2017	1,410,508.90	154,028	139,568	1,341,466	47.41	28,295
2018	10,191.64	915	829	9,872	48.13	205
2019	92,973.56	6,521	5,909	91,713	48.86	1,877
2020	605,140.87	30,499	27,636	607,762	49.58	12,258
2021	1,566,636.77	47,869	43,375	1,601,594	50.05	32,000
2022	529,253.94	5,446	4,934	550,782	50.26	10,959
	7,575,894.52	1,529,715	1,386,100	6,568,589		153,239
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.9 2.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 366.30 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -5						
1974	1,400.75	1,198	982	489	11.02	44
1978	7,360.83	5,950	4,875	2,854	13.31	214
1979	366.43	291	238	147	13.97	11
1980	7,373.30	5,758	4,718	3,024	14.64	207
1982	26,489.48	19,937	16,336	11,478	16.00	717
1986	18,070.45	12,534	10,270	8,704	18.75	464
1989	3,663.30	2,358	1,932	1,914	21.15	90
1992	41,417.26	24,536	20,104	23,384	23.56	993
1995	43,790.52	23,643	19,373	26,607	25.98	1,024
1996	9,679.91	5,064	4,149	6,015	26.69	225
2002	22,296.83	9,119	7,472	15,940	32.13	496
2007	5,576.03	1,742	1,427	4,428	36.58	121
2012	49,770.10	10,535	8,632	43,627	41.58	1,049
2016	712,418.85	93,804	76,862	671,178	45.32	14,810
2017	145,907.34	16,270	13,332	139,871	46.31	3,020
2018	78,152.74	7,123	5,836	76,224	47.32	1,611
2021	335,758.90	10,224	8,378	344,169	50.31	6,841
2022	113,390.56	1,155	946	118,114	51.05	2,314
	1,622,883.58	251,241	205,862	1,498,166		34,251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.7	2.11

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-R3						
NET SALVAGE PERCENT.. -30						
1948	24,758.38	23,499	23,550	8,636	27.54	314
1949	23,563.47	22,065	22,113	8,520	28.54	299
1950	30,455.79	28,130	28,191	11,402	29.54	386
1951	3,068.45	2,823	2,829	1,160	29.52	39
1952	137,594.72	124,853	125,123	53,750	30.51	1,762
1953	282,711.28	255,430	255,981	111,544	30.50	3,657
1954	4,912,869.07	4,374,910	4,384,353	2,002,377	31.50	63,568
1955	274,758.59	241,101	241,621	115,565	32.50	3,556
1956	826,735.86	721,807	723,365	351,392	32.51	10,809
1957	302,227.97	259,940	260,501	132,395	33.50	3,952
1958	116,794.60	98,904	99,117	52,716	34.51	1,528
1959	2,222,638.21	1,871,484	1,875,524	1,013,906	34.54	29,355
1960	2,226,664.05	1,845,348	1,849,331	1,045,332	35.54	29,413
1961	2,748,319.53	2,263,021	2,267,906	1,304,909	35.59	36,665
1962	578,293.03	468,510	469,521	282,260	36.58	7,716
1963	812,438.82	647,221	648,618	407,552	37.59	10,842
1964	2,946,673.71	2,330,583	2,335,614	1,495,062	37.65	39,709
1965	5,723,408.58	4,449,378	4,458,982	2,981,449	38.65	77,140
1966	2,349,096.09	1,794,428	1,798,301	1,255,524	39.65	31,665
1967	6,005,030.78	4,549,652	4,559,473	3,247,067	39.73	81,728
1968	1,893,319.43	1,408,365	1,411,405	1,049,910	40.74	25,771
1969	2,280,691.87	1,681,394	1,685,023	1,279,876	40.84	31,339
1970	2,336,063.47	1,690,025	1,693,673	1,343,210	41.84	32,103
1971	2,147,125.18	1,523,750	1,527,039	1,264,224	42.84	29,510
1972	998,459.56	701,438	702,952	595,045	42.95	13,854
1973	1,227,576.52	845,162	846,986	748,863	43.96	17,035
1974	713,691.58	481,528	482,567	445,232	44.95	9,905
1975	260,531.29	173,748	174,123	164,568	45.09	3,650
1976	1,176,977.44	768,401	770,060	760,011	46.09	16,490
1977	2,275,552.46	1,453,668	1,456,806	1,501,412	47.09	31,884
1978	3,191,176.99	2,012,037	2,016,380	2,132,150	47.25	45,125
1979	4,065,213.41	2,506,041	2,511,451	2,773,326	48.24	57,490
1980	1,648,315.45	992,550	994,692	1,148,118	49.25	23,312
1981	3,126,235.53	1,855,264	1,859,269	2,204,837	49.41	44,623
1982	4,152,038.52	2,404,653	2,409,844	2,987,806	50.41	59,270
1983	3,132,769.35	1,769,545	1,773,365	2,299,235	51.41	44,723
1984	13,047,807.56	7,249,623	7,265,272	9,696,878	51.59	187,960
1985	6,930,156.59	3,749,631	3,757,725	5,251,479	52.59	99,857
1986	5,773,863.99	3,041,441	3,048,006	4,458,017	53.59	83,187
1987	845,269.44	436,903	437,846	661,004	53.79	12,289
1988	2,638,292.70	1,325,267	1,328,128	2,101,653	54.79	38,358
1989	3,390,840.49	1,653,916	1,657,486	2,750,607	55.79	49,303
1990	2,904,401.26	1,374,363	1,377,330	2,398,392	56.79	42,233

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 95-R3						
NET SALVAGE PERCENT.. -30						
1991	1,763,620.77	816,204	817,966	1,474,741	56.99	25,877
1992	2,109,727.14	945,116	947,156	1,795,489	58.00	30,957
1993	4,698,879.56	2,036,588	2,040,984	4,067,559	58.99	68,953
1994	1,435,049.45	606,122	607,430	1,258,134	59.22	21,245
1995	629,597.14	256,592	257,146	561,330	60.22	9,321
1996	3,527,702.35	1,385,435	1,388,426	3,197,587	61.22	52,231
1997	3,249,608.07	1,238,621	1,241,295	2,983,195	61.46	48,539
1998	1,774,086.86	649,919	651,322	1,654,991	62.45	26,501
1999	3,874,337.74	1,360,900	1,363,838	3,672,801	63.46	57,876
2000	3,320,301.21	1,117,082	1,119,493	3,196,899	64.45	49,603
2001	7,763,724.84	2,517,155	2,522,588	7,570,254	64.71	116,987
2002	1,230,183.59	380,299	381,120	1,218,119	65.71	18,538
2003	3,666,127.75	1,078,062	1,080,389	3,685,577	66.71	55,248
2004	1,167,046.41	328,313	329,022	1,188,138	66.97	17,741
2005	1,905,826.93	507,407	508,502	1,969,073	67.97	28,970
2006	347,735.77	87,247	87,435	364,622	68.97	5,287
2007	1,389,934.17	327,774	328,482	1,478,432	69.97	21,130
2008	4,201,549.27	934,551	936,568	4,525,446	70.25	64,419
2009	2,096,540.38	434,173	435,110	2,290,392	71.25	32,146
2010	1,522,511.17	291,942	292,572	1,686,693	72.25	23,345
2011	157,868.13	28,075	28,136	177,093	72.54	2,441
2012	2,235,016.72	363,190	363,974	2,541,548	73.53	34,565
2013	4,524,825.61	664,697	666,132	5,216,141	74.54	69,978
2014	28,077,868.13	3,693,924	3,701,897	32,799,332	75.53	434,256
2015	12,798,787.52	1,497,458	1,500,690	15,137,734	75.83	199,627
2016	30,108,576.93	3,053,010	3,059,600	36,081,550	76.83	469,628
2017	52,749,612.91	4,567,061	4,576,919	63,997,578	77.14	829,629
2018	195,909,539.43	13,854,723	13,884,630	240,797,771	78.15	3,081,225
2019	27,798,742.65	1,543,108	1,546,439	34,591,926	78.47	440,830
2020	6,004,980.09	238,097	238,611	7,567,863	79.47	95,229
2021	110,125,867.73	2,634,211	2,639,897	140,523,731	79.80	1,760,949
2022	102,388,597.68	825,252	827,033	132,278,144	79.50	1,663,876
	727,258,845.16	117,734,108	117,988,244	827,448,255		11,290,521

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 73.3 1.55

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -35						
1964	23,540.72	25,468	23,370	8,410	14.50	580
1965	83,597.84	89,552	82,176	30,681	14.96	2,051
1966	37,185.02	39,427	36,180	14,020	15.44	908
1967	152,968.97	161,613	148,302	58,206	15.42	3,775
1968	45,349.49	47,380	43,478	17,744	15.92	1,115
1969	167,148.29	172,622	158,405	67,245	16.43	4,093
1970	29,982.62	30,600	28,080	12,397	16.94	732
1971	187,702.75	189,238	173,652	79,747	17.46	4,567
1972	121,568.77	121,004	111,038	53,080	17.99	2,951
1973	64,684.16	63,973	58,704	28,620	18.07	1,584
1974	128,374.37	125,230	114,916	58,389	18.62	3,136
1975	47,421.56	45,614	41,857	22,162	19.17	1,156
1976	355,637.41	337,134	309,367	170,744	19.72	8,658
1977	136,934.94	127,851	117,321	67,541	20.29	3,329
1978	226,614.51	208,277	191,123	114,807	20.86	5,504
1979	192,752.02	175,437	160,988	99,227	21.02	4,721
1980	20,828.68	18,643	17,108	11,011	21.60	510
1981	140,982.52	124,017	113,803	76,523	22.19	3,449
1982	732,121.86	632,454	580,365	408,000	22.79	17,903
1983	345,010.81	292,500	268,409	197,356	23.40	8,434
1984	478,602.13	400,461	367,479	278,634	23.61	11,802
1985	163,914.83	134,431	123,359	97,926	24.23	4,042
1986	632,455.62	508,020	466,179	387,636	24.85	15,599
1987	943,666.73	741,694	680,607	593,343	25.48	23,287
1988	335,382.35	259,299	237,943	214,823	25.74	8,346
1989	144,230.06	108,921	99,950	94,761	26.38	3,592
1990	1,430,500.27	1,054,422	967,579	963,596	27.02	35,662
1991	127,679.48	91,768	84,210	88,157	27.67	3,186
1992	382,750.77	269,518	247,320	269,394	27.98	9,628
1993	433,837.67	297,174	272,699	312,982	28.64	10,928
1994	596,711.23	397,141	364,432	441,128	29.31	15,050
1995	284,716.60	184,958	169,725	214,642	29.65	7,239
1996	357,676.09	225,207	206,659	276,204	30.32	9,110
1997	468,445.44	285,466	261,955	370,446	30.99	11,954
1998	615,145.70	364,234	334,235	496,212	31.36	15,823
1999	2,440,560.28	1,393,682	1,278,897	2,015,859	32.06	62,878
2000	1,139,588.62	629,993	578,106	960,339	32.45	29,594
2001	2,411,756.55	1,280,860	1,175,367	2,080,504	33.15	62,760
2002	3,480,508.90	1,781,742	1,634,996	3,063,691	33.56	91,290
2003	1,543,057.86	755,551	693,323	1,389,805	34.26	40,566
2004	1,514,840.48	711,263	652,683	1,392,352	34.69	40,137
2005	603,500.49	269,511	247,314	567,412	35.41	16,024
2006	1,940,779.38	825,840	757,823	1,862,229	35.85	51,945

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -35						
2007	987,719.42	398,960	366,101	967,320	36.31	26,641
2008	2,952,030.80	1,121,048	1,028,718	2,956,524	37.05	79,798
2009	933,642.55	333,506	306,038	954,379	37.52	25,437
2010	444,974.77	148,677	136,432	464,284	38.01	12,215
2011	1,321,162.40	410,221	376,435	1,407,134	38.50	36,549
2012	186,557.48	53,418	49,018	202,835	39.00	5,201
2013	952,149.58	250,396	229,773	1,055,629	39.28	26,874
2014	1,713,356.44	407,093	373,564	1,939,467	39.81	48,718
2015	6,675,972.24	1,419,479	1,302,570	7,709,993	40.12	192,173
2016	7,721,056.03	1,442,602	1,323,788	9,099,638	40.45	224,960
2017	9,499,020.02	1,523,453	1,397,980	11,425,697	40.80	280,042
2018	35,539,847.80	4,749,901	4,358,696	43,620,099	40.95	1,065,204
2019	3,905,509.06	415,468	381,250	4,891,187	40.94	119,472
2020	31,806,268.49	2,481,843	2,277,436	40,661,026	40.79	996,838
2021	37,088,124.62	1,802,483	1,654,029	48,414,939	40.17	1,205,251
2022	12,561,257.43	222,146	203,850	16,753,848	37.67	444,753
	179,999,363.97	33,179,884	30,447,160	212,551,982		5,449,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.0 3.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 371.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. 0						
2012	18,234.60	6,816	5,901	12,334	17.59	701
2018	271,977.62	47,243	40,904	231,074	21.41	10,793
2021	82,552.90	5,102	4,417	78,136	22.77	3,432
2022	27,956.89	612	530	27,427	22.33	1,228
	400,722.01	59,773	51,752	348,970		16,154
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.6	4.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 374.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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						
1932	39.71	37	36	4	5.65	1
1933	0.05					
1934	64.60	61	59	6	5.84	1
1935	5.46	5	5			
1936	153.21	143	137	16	6.09	3
1938	4.37	4	4			
1939	34.76	32	31	4	7.41	1
1940	12.53	11	11	2	7.59	
1941	71.14	65	62	9	7.79	1
1942	98.57	90	86	13	8.00	2
1943	74.36	67	64	10	8.99	1
1944	33.15	30	29	4	9.22	
1945	4.28	4	4			
1946	141.43	126	121	20	9.71	2
1947	5,372.66	4,746	4,561	812	9.97	81
1948	19.40	17	16	3	10.25	
1949	67.69	59	57	11	11.25	1
1950	14.82	13	12	3	11.53	
1951	30.84	26	25	6	11.83	1
1952	2,895.91	2,470	2,374	522	12.15	43
1953	1,687.16	1,419	1,364	323	13.14	25
1954	52.78	44	42	11	13.47	1
1955	3,150.47	2,616	2,514	636	13.80	46
1956	2,534.56	2,073	1,992	543	14.80	37
1957	1,045.85	849	816	230	15.15	15
1958	942.65	754	725	218	16.15	13
1959	4,120.17	3,271	3,144	976	16.50	59
1960	1,851.44	1,458	1,401	450	16.87	27
1961	31,005.15	24,026	23,091	7,914	17.87	443
1962	5,805.12	4,461	4,287	1,518	18.24	83
1963	7,154.27	5,406	5,196	1,958	19.24	102
1964	13,141.03	9,840	9,457	3,684	19.62	188
1965	2,468.47	1,817	1,746	722	20.62	35
1966	2,895.40	2,110	2,028	867	21.02	41
1967	17,584.88	12,687	12,193	5,392	21.42	252
1968	5,819.09	4,123	3,962	1,857	22.42	83
1969	4,232.31	2,966	2,851	1,381	22.84	60
1970	1,409.18	969	931	478	23.83	20
1971	3,225.66	2,193	2,108	1,118	24.26	46
1972	2,424.69	1,616	1,553	872	25.26	35
1973	6,127.80	4,035	3,878	2,250	25.68	88
1974	2,239.43	1,444	1,388	851	26.69	32
1975	1,548.90	986	948	601	27.13	22

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 374.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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						
1976	1,710.71	1,066	1,024	687	28.13	24
1977	554.74	338	325	230	29.13	8
1978	895.75	538	517	379	29.57	13
1979	8,629.47	5,067	4,870	3,759	30.58	123
1980	37.71	22	21	17	31.03	1
1981	1,081.48	610	586	495	32.03	15
1982	10,123.71	5,576	5,359	4,765	33.03	144
1983	4,594.84	2,487	2,390	2,205	33.49	66
1984	749.92	396	381	369	34.50	11
1985	1,583.58	814	782	802	35.49	23
1986	20,058.19	10,103	9,710	10,348	35.96	288
1987	7,995.97	3,917	3,764	4,232	36.96	115
1988	15,142.73	7,209	6,928	8,215	37.96	216
1989	2,005.68	927	891	1,115	38.96	29
1990	1,096.67	495	476	621	39.44	16
1991	11,011.01	4,821	4,633	6,378	40.45	158
1992	1,237.69	525	505	733	41.44	18
1993	38,261.31	15,687	15,076	23,185	42.45	546
1994	4,374.93	1,733	1,666	2,709	43.44	62
1995	6,271.24	2,414	2,320	3,951	43.93	90
1996	21,029.75	7,802	7,498	13,532	44.93	301
1997	29,068.27	10,377	9,973	19,095	45.93	416
1998	15,957.63	5,473	5,260	10,698	46.93	228
1999	119.70	39	37	83	47.93	2
2000	2,215.38	698	671	1,544	48.93	32
2002	57,026.20	16,481	15,839	41,187	50.43	817
2003	371,561.23	102,179	98,200	273,361	51.42	5,316
2004	191,482.85	49,939	47,995	143,488	52.43	2,737
2005	10,675.41	2,635	2,532	8,143	53.42	152
2007	19.79	4	4	16	55.42	
2009	2,499.02	476	457	2,042	57.42	36
2010	6.51	1	1	6	58.43	
2012	145,122.65	21,478	20,642	124,481	60.43	2,060
2013	33,009.14	4,423	4,251	28,758	61.42	468
2014	818.89	98	94	725	62.43	12
2015	180,210.55	19,192	18,445	161,766	62.92	2,571
2016	95,942.72	8,856	8,511	87,432	63.92	1,368
2017	191,557.05	14,961	14,378	177,179	64.92	2,729
2018	1,998.69	128	123	1,876	65.92	28

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 374.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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						
2019	3,678.68	183	176	3,503	66.92	52
2021	159,953.00	3,407	3,274	156,679	68.92	2,273
2022	152,445.83	1,082	1,040	151,405	69.92	2,165
	1,935,421.67	433,826	416,934	1,518,487		27,620
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.0 1.43

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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.. -10						
1925	94,270.83	102,122	103,698			
1928	277.20	297	305			
1929	25,982.98	27,792	28,581			
1931	3,417.44	3,612	3,759			
1932	3,707.97	3,913	4,079			
1934	1,974.48	2,076	2,172			
1935	337.13	354	371			
1936	17,619.08	18,441	19,344	37	4.41	8
1937	2,161.69	2,257	2,368	10	4.59	2
1938	3,049.09	3,174	3,329	25	4.79	5
1939	357.46	371	389	4	4.99	1
1940	92.58	96	101	1	5.22	
1941	163.84	169	177	3	5.46	1
1942	108,985.70	110,989	116,424	3,460	6.45	536
1943	621.20	630	661	22	6.71	3
1944	6,618.40	6,686	7,013	267	6.97	38
1947	88.89	89	93	5	7.83	1
1948	3,455.87	3,427	3,595	206	8.15	25
1949	12,746.86	12,573	13,189	833	8.47	98
1950	2,009.19	1,971	2,068	142	8.80	16
1952	41,691.46	40,412	42,391	3,470	9.50	365
1953	49,315.82	47,504	49,830	4,417	9.87	448
1954	73,479.94	70,320	73,763	7,065	10.24	690
1955	53,010.33	50,381	52,848	5,463	10.62	514
1956	31,003.42	29,254	30,686	3,418	11.02	310
1957	21,338.68	19,834	20,805	2,668	12.02	222
1958	56,287.13	51,916	54,458	7,458	12.42	600
1959	14,198.10	12,991	13,627	1,991	12.84	155
1960	70,166.34	63,676	66,794	10,389	13.26	783
1961	14,350.02	12,814	13,441	2,344	14.26	164
1962	13,720.12	12,143	12,738	2,354	14.69	160
1963	15,610.01	13,690	14,360	2,811	15.13	186
1964	29,241.14	25,214	26,449	5,716	16.13	354
1965	110,611.94	94,443	99,067	22,606	16.58	1,363
1966	27,653.31	23,374	24,519	5,900	17.03	346
1967	23,112.25	19,190	20,130	5,293	18.03	294
1968	55,670.88	45,720	47,959	13,279	18.50	718
1969	8,927.01	7,250	7,605	2,215	18.96	117
1970	13,554.90	10,803	11,332	3,578	19.96	179
1971	9,049.83	7,126	7,475	2,480	20.45	121
1972	9,148.83	7,115	7,463	2,601	20.93	124
1973	15,987.33	12,187	12,784	4,802	21.93	219
1974	15,534.56	11,685	12,257	4,831	22.43	215

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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.. -10						
1975	29,647.18	21,843	22,913	9,699	23.42	414
1976	13,543.18	9,837	10,319	4,578	23.92	191
1977	6,869.82	4,882	5,121	2,436	24.92	98
1978	4,564.30	3,195	3,351	1,670	25.43	66
1979	69,602.50	47,959	50,307	26,256	25.94	1,012
1980	80,534.59	54,216	56,871	31,717	26.94	1,177
1981	33,723.17	22,168	23,253	13,842	27.94	495
1982	92,935.89	60,029	62,968	39,261	28.47	1,379
1983	123,079.73	77,550	81,347	54,041	29.46	1,834
1984	41,198.05	25,473	26,720	18,598	29.99	620
1985	45,302.95	27,284	28,620	21,213	30.99	685
1986	572,716.54	338,052	354,605	275,383	31.52	8,737
1987	64,859.86	37,228	39,051	32,295	32.53	993
1988	44,387.87	24,765	25,978	22,849	33.52	682
1989	5,419.49	2,956	3,101	2,860	34.07	84
1994	52,650.61	24,591	25,795	32,121	38.62	832
1999	18,039.40	6,995	7,338	12,505	43.17	290
2000	16,488.42	6,121	6,421	11,716	44.17	265
2001	12,195.76	4,326	4,538	8,877	45.17	197
2002	10,129.36	3,426	3,594	7,548	46.17	163
2003	20,210.33	6,545	6,865	15,366	46.73	329
2004	189,898.06	58,363	61,221	147,667	47.72	3,094
2005	5,403.02	1,570	1,647	4,296	48.73	88
2008	12,571.31	3,028	3,176	10,652	51.72	206
2009	102,888.68	23,066	24,195	88,983	52.73	1,688
2010	6,540.82	1,358	1,424	5,771	53.72	107
2011	25,277.53	4,827	5,063	22,742	54.73	416
2012	26,308.49	4,590	4,815	24,124	55.72	433
2014	8,452.54	1,201	1,260	8,038	57.29	140
2015	880,211.39	110,379	115,784	852,449	58.29	14,624
2016	79,442.34	8,634	9,057	78,330	59.29	1,321
2018	66,919.41	5,035	5,282	68,329	61.29	1,115
2020	190,269.73	7,953	8,342	200,955	63.29	3,175
2021	393,800.16	9,877	10,361	422,819	64.29	6,577
2022	375,315.78	3,138	3,291	409,556	65.29	6,273
	4,781,999.49	2,042,541	2,138,491	3,121,708		69,181

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.1 1.45

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 376.10 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -40						
1920	622.41	777	764	107	12.44	9
1922	906.46	1,122	1,103	166	13.14	13
1923	16,146.80	19,793	19,452	3,154	14.14	223
1924	10,996.84	13,496	13,264	2,132	13.87	154
1925	16,914.50	20,550	20,196	3,484	14.85	235
1926	1,735.82	2,111	2,075	355	14.61	24
1927	14,443.95	17,573	17,271	2,951	14.40	205
1928	281,869.78	339,371	333,532	61,086	15.38	3,972
1929	125,502.36	151,140	148,539	27,164	15.20	1,787
1930	43,857.34	52,252	51,353	10,047	16.20	620
1931	27,571.78	32,849	32,284	6,316	16.02	394
1932	1,412.05	1,664	1,635	342	17.03	20
1933	1,133.70	1,335	1,312	275	16.88	16
1934	8,728.52	10,275	10,098	2,122	16.76	127
1935	2,371.62	2,760	2,713	607	17.77	34
1936	570,190.37	662,881	651,475	146,792	17.67	8,307
1937	42,564.35	48,912	48,070	11,520	18.67	617
1938	40,762.11	46,772	45,967	11,100	18.60	597
1939	31,970.59	36,255	35,631	9,128	19.59	466
1940	57,575.88	65,170	64,049	16,557	19.54	847
1941	174,226.61	196,792	193,406	50,511	19.52	2,588
1942	92,726.90	103,465	101,685	28,133	20.51	1,372
1943	28,763.08	32,013	31,462	8,806	20.50	430
1944	24,281.59	26,685	26,226	7,768	21.50	361
1945	33,713.17	36,947	36,311	10,887	21.50	506
1946	30,333.03	32,809	32,244	10,222	22.51	454
1947	284,449.53	306,676	301,399	96,830	22.54	4,296
1948	285,983.53	304,246	299,011	101,366	23.54	4,306
1949	305,974.21	324,271	318,691	109,673	23.59	4,649
1950	361,780.34	378,249	371,741	134,751	24.58	5,482
1951	404,591.58	421,196	413,949	152,479	24.65	6,186
1952	466,998.74	483,941	475,614	178,184	24.74	7,202
1953	765,173.40	781,793	768,341	302,902	25.73	11,772
1954	1,232,060.95	1,252,439	1,230,889	493,996	25.84	19,117
1955	1,491,252.29	1,493,787	1,468,084	619,669	26.84	23,088
1956	1,695,529.66	1,689,154	1,660,089	713,653	26.95	26,481
1957	1,632,499.58	1,601,678	1,574,118	711,381	27.96	25,443
1958	1,829,071.06	1,783,783	1,753,090	807,609	28.09	28,751
1959	1,132,558.67	1,087,392	1,068,682	516,900	29.09	17,769
1960	4,668,789.53	4,452,531	4,375,917	2,160,388	29.25	73,859
1961	6,998,616.72	6,568,622	6,455,597	3,342,466	30.24	110,531
1962	3,610,339.83	3,363,754	3,305,875	1,748,601	30.41	57,501
1963	4,700,301.77	4,306,887	4,232,780	2,347,642	31.41	74,742

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 376.10 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -40						
1964	6,373,339.59	5,794,385	5,694,683	3,227,992	31.59	102,184
1965	5,931,527.43	5,299,701	5,208,510	3,095,628	32.59	94,987
1966	5,924,069.30	5,248,251	5,157,946	3,135,751	32.79	95,631
1967	7,540,699.52	6,562,218	6,449,304	4,107,675	33.79	121,565
1968	6,516,721.20	5,618,196	5,521,525	3,601,885	34.00	105,938
1969	6,210,399.10	5,256,730	5,166,279	3,528,280	34.99	100,837
1970	5,011,758.29	4,199,352	4,127,095	2,889,367	35.22	82,038
1971	5,296,792.72	4,353,646	4,278,734	3,136,776	36.22	86,603
1972	3,788,819.41	3,080,765	3,027,755	2,276,592	36.45	62,458
1973	3,216,363.18	2,563,055	2,518,953	1,983,955	37.46	52,962
1974	4,252,952.21	3,349,795	3,292,156	2,661,977	37.71	70,591
1975	3,375,931.69	2,604,194	2,559,384	2,166,920	38.71	55,978
1976	2,436,768.41	1,855,843	1,823,910	1,587,566	38.97	40,738
1977	1,593,893.92	1,198,066	1,177,451	1,054,000	39.25	26,854
1978	2,835,678.63	2,084,621	2,048,751	1,921,199	40.25	47,732
1979	2,853,819.87	2,067,992	2,032,409	1,962,939	40.54	48,420
1980	2,014,531.75	1,426,530	1,401,984	1,418,360	41.53	34,153
1981	2,445,043.15	1,704,684	1,675,352	1,747,708	41.83	41,781
1982	3,760,244.08	2,558,470	2,514,447	2,749,895	42.83	64,205
1983	3,125,202.62	2,091,386	2,055,400	2,319,884	43.14	53,776
1984	2,307,157.20	1,504,543	1,478,655	1,751,365	44.15	39,669
1985	2,459,665.34	1,575,416	1,548,308	1,895,223	44.47	42,618
1986	4,988,928.69	3,110,198	3,056,682	3,927,818	45.47	86,383
1987	2,343,285.41	1,432,310	1,407,665	1,872,935	45.80	40,894
1988	1,852,761.19	1,100,837	1,081,895	1,511,971	46.80	32,307
1989	2,477,722.78	1,440,944	1,416,150	2,052,662	47.15	43,535
1990	683,640.63	385,710	379,073	578,024	48.15	12,005
1991	2,387,345.19	1,316,191	1,293,544	2,048,739	48.50	42,242
1992	2,254,087.21	1,202,961	1,182,262	1,973,460	49.50	39,868
1993	2,276,756.74	1,184,779	1,164,393	2,023,066	49.87	40,567
1994	735,188.71	369,609	363,249	666,015	50.87	13,092
1995	1,457,724.10	712,652	700,390	1,340,424	51.24	26,160
1996	2,371,592.28	1,126,222	1,106,843	2,213,386	51.62	42,878
1997	1,894,380.65	865,656	850,761	1,801,372	52.62	34,234
1998	6,363,188.28	2,815,074	2,766,636	6,141,828	53.02	115,840
1999	2,826,676.55	1,199,868	1,179,222	2,778,125	54.02	51,428
2000	8,605,697.70	3,524,033	3,463,396	8,584,581	54.42	157,747
2001	3,287,170.10	1,286,270	1,264,137	3,337,901	55.42	60,229
2002	5,134,414.82	1,930,745	1,897,523	5,290,658	55.83	94,764
2003	3,327,930.81	1,199,253	1,178,618	3,480,485	56.26	61,864
2004	2,030,929.60	694,334	682,387	2,160,914	57.26	37,739
2005	1,402,400.01	457,070	449,205	1,514,155	57.68	26,251
2006	2,012,070.15	622,816	612,099	2,204,799	58.13	37,929

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 376.10 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -40						
2007	2,315,336.76	673,254	661,669	2,579,802	59.13	43,629
2008	2,140,921.56	586,869	576,771	2,420,519	59.57	40,633
2009	4,604,046.30	1,183,424	1,163,061	5,282,604	60.03	87,999
2010	4,903,966.29	1,167,144	1,147,061	5,718,492	61.03	93,700
2011	2,119,664.90	467,683	459,636	2,507,895	61.49	40,785
2012	4,701,869.93	953,821	937,409	5,645,209	61.96	91,111
2013	3,999,968.12	739,194	726,475	4,873,480	62.45	78,038
2014	3,138,172.82	522,820	513,824	3,879,618	62.93	61,650
2015	5,023,461.63	744,075	731,272	6,301,574	63.42	99,363
2016	12,470,259.70	1,611,407	1,583,680	15,874,684	63.92	248,352
2017	10,193,224.02	1,121,662	1,102,362	13,168,152	64.43	204,379
2018	18,131,931.04	1,655,083	1,626,604	23,758,099	64.47	368,514
2019	7,251,623.64	521,827	512,848	9,639,425	64.53	149,379
2020	8,934,438.69	465,306	457,300	12,050,914	64.62	186,489
2021	31,150,329.76	1,003,041	985,782	42,624,680	63.86	667,471
2022	27,866,999.89	316,012	310,574	38,703,226	61.23	632,096
	332,478,778.26	146,264,161	143,747,433	321,722,857		6,188,815
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.0 1.86

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 376.20 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -40						
1955	3,027.20	3,032	3,940	298	26.84	11
1956	16,667.71	16,605	21,577	1,758	26.95	65
1957	4,612.25	4,525	5,880	577	27.96	21
1958	11,622.18	11,334	14,728	1,543	28.09	55
1959	6,749.38	6,480	8,420	1,029	29.09	35
1960	28,321.93	27,010	35,097	4,554	29.25	156
1961	4,297.75	4,034	5,242	775	30.24	26
1962	4,743.46	4,419	5,742	899	30.41	30
1963	4,993.49	4,576	5,946	1,045	31.41	33
1964	927.09	843	1,095	203	31.59	6
1965	1,725.95	1,542	2,004	412	32.59	13
1966	232.37	206	268	57	32.79	2
1967	322.21	280	364	87	33.79	3
1968	3,041.27	2,622	3,407	851	34.00	25
1971	216,060.34	177,589	230,762	71,722	36.22	1,980
1972	983,581.72	799,770	1,039,234	337,780	36.45	9,267
1973	1,356,470.96	1,080,945	1,404,597	494,462	37.46	13,200
1974	2,245,832.04	1,768,907	2,298,546	845,619	37.71	22,424
1975	3,302,594.91	2,547,622	3,310,421	1,313,212	38.71	33,924
1976	3,501,388.70	2,666,658	3,465,098	1,436,846	38.97	36,871
1977	3,677,420.56	2,764,170	3,591,807	1,556,582	39.25	39,658
1978	4,341,039.87	3,191,272	4,146,790	1,930,666	40.25	47,967
1979	4,988,272.44	3,614,702	4,697,002	2,286,579	40.54	56,403
1980	6,127,002.37	4,338,653	5,637,716	2,940,087	41.53	70,794
1981	8,838,321.55	6,162,078	8,007,103	4,366,547	41.83	104,388
1982	8,479,141.74	5,769,208	7,496,602	4,374,196	42.83	102,129
1983	9,456,243.22	6,328,118	8,222,858	5,015,883	43.14	116,270
1984	7,463,207.51	4,866,907	6,324,137	4,124,354	44.15	93,417
1985	8,323,780.00	5,331,381	6,927,682	4,725,610	44.47	106,265
1986	10,394,014.93	6,479,837	8,420,004	6,131,617	45.47	134,850
1987	11,635,567.76	7,112,124	9,241,608	7,048,187	45.80	153,891
1988	8,104,766.23	4,815,528	6,257,375	5,089,298	46.80	108,746
1989	6,646,320.44	3,865,234	5,022,547	4,282,302	47.15	90,823
1990	8,031,346.15	4,531,285	5,888,025	5,355,860	48.15	111,233
1991	7,943,289.29	4,379,294	5,690,525	5,430,080	48.50	111,960
1992	8,013,408.47	4,276,596	5,557,078	5,661,694	49.50	114,378
1993	6,767,306.59	3,521,571	4,575,986	4,898,243	49.87	98,220
1994	8,677,953.45	4,362,754	5,669,033	6,480,102	50.87	127,386
1995	11,061,403.60	5,407,699	7,026,851	8,459,114	51.24	165,088
1996	10,713,977.74	5,087,854	6,611,239	8,388,330	51.62	162,502
1997	11,419,162.45	5,218,100	6,780,483	9,206,344	52.62	174,959
1998	10,163,894.61	4,496,507	5,842,834	8,386,618	53.02	158,178
1999	9,615,564.47	4,081,615	5,303,716	8,158,074	54.02	151,020

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 376.20 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R2.5						
NET SALVAGE PERCENT.. -40						
2000	9,914,645.59	4,060,047	5,275,690	8,604,814	54.42	158,119
2001	9,709,891.75	3,799,481	4,937,107	8,656,741	55.42	156,202
2002	10,159,982.89	3,820,560	4,964,497	9,259,479	55.83	165,851
2003	11,482,768.75	4,137,931	5,376,894	10,698,982	56.26	190,170
2004	10,095,307.29	3,451,384	4,484,784	9,648,646	57.26	168,506
2005	13,388,384.65	4,363,542	5,670,057	13,073,682	57.68	226,659
2006	14,267,180.29	4,416,263	5,738,563	14,235,489	58.13	244,891
2007	12,333,754.79	3,586,409	4,660,238	12,607,019	59.13	213,209
2008	11,964,286.60	3,279,650	4,261,630	12,488,371	59.57	209,642
2009	13,244,210.25	3,404,292	4,423,592	14,118,302	60.03	235,187
2010	14,532,242.85	3,458,674	4,494,257	15,850,883	61.03	259,723
2011	14,310,961.23	3,157,570	4,102,997	15,932,349	61.49	259,105
2012	21,698,236.80	4,401,704	5,719,645	24,657,887	61.96	397,965
2013	23,916,931.08	4,419,849	5,743,223	27,740,481	62.45	444,203
2014	36,561,657.79	6,091,172	7,914,967	43,271,354	62.93	687,611
2015	26,247,913.56	3,887,841	5,051,923	31,695,156	63.42	499,766
2016	53,409,782.84	6,901,612	8,968,066	65,805,630	63.92	1,029,500
2017	45,245,454.93	4,978,810	6,469,546	56,874,091	64.43	882,727
2018	47,449,910.88	4,331,228	5,628,067	60,801,808	64.47	943,102
2019	55,833,560.82	4,017,783	5,220,772	72,946,213	64.53	1,130,423
2020	54,878,251.12	2,858,059	3,713,808	73,115,744	64.62	1,131,472
2021	63,309,841.39	2,038,577	2,648,959	85,984,819	63.86	1,346,458
2022	76,629,978.65	868,984	1,129,172	106,152,798	61.23	1,733,673
	853,164,755.14	208,862,908	271,399,823	923,030,834		15,432,836
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.8 1.81

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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.. -35						
1923	8,836.54	11,514	11,544	385	3.59	107
1925	648.63	845	847	29	3.52	8
1928	614.53	792	794	36	4.51	8
1929	6,539.29	8,419	8,441	387	4.54	85
1930	285.89	368	369	17	4.58	4
1931	785.53	999	1,002	58	5.59	10
1932	4,480.87	5,693	5,708	341	5.65	60
1934	1,438.12	1,821	1,826	115	5.84	20
1935	58.32	74	74	5	5.96	1
1936	474.21	598	600	40	6.09	7
1937	654.73	816	818	66	7.09	9
1938	2,046.92	2,545	2,552	211	7.25	29
1939	905.08	1,122	1,125	97	7.41	13
1940	2,532.74	3,131	3,139	280	7.59	37
1942	3,774.41	4,635	4,647	448	8.00	56
1943	2,380.21	2,912	2,920	293	8.22	36
1944	1,877.56	2,288	2,294	241	8.45	29
1945	1,812.54	2,200	2,206	241	8.71	28
1946	1,304.09	1,576	1,580	181	8.97	20
1947	3,996.73	4,807	4,820	576	9.25	62
1948	6,650.55	7,960	7,981	997	9.53	105
1949	25,497.09	30,359	30,439	3,982	9.83	405
1950	51,364.14	60,826	60,986	8,356	10.15	823
1951	4,132.36	4,866	4,879	700	10.47	67
1952	18,971.91	22,211	22,269	3,343	10.80	310
1953	29,647.63	34,493	34,584	5,440	11.15	488
1954	98,167.57	113,469	113,767	18,759	11.50	1,631
1955	86,195.69	98,968	99,228	17,136	11.87	1,444
1956	40,808.78	46,894	47,017	8,075	11.62	695
1957	28,029.46	31,975	32,059	5,781	12.02	481
1958	88,123.88	99,754	100,016	18,951	12.42	1,526
1959	26,199.33	29,420	29,497	5,872	12.84	457
1960	190,096.19	211,720	212,277	44,353	13.26	3,345
1961	246,122.75	271,793	272,508	59,758	13.68	4,368
1962	107,558.59	117,717	118,027	27,177	14.13	1,923
1963	151,921.58	165,962	166,399	38,695	14.03	2,758
1964	189,442.44	204,956	205,495	50,252	14.50	3,466
1965	198,857.60	213,021	213,581	54,877	14.96	3,668
1966	201,843.75	214,013	214,576	57,913	15.44	3,751
1967	152,316.47	159,772	160,192	45,435	15.93	2,852
1968	265,631.22	277,522	278,252	80,350	15.92	5,047
1969	65,427.50	67,570	67,748	20,579	16.43	1,253
1970	167,201.34	170,646	171,095	54,627	16.94	3,225

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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.. -35						
1971	174,659.82	176,089	176,552	59,239	17.46	3,393
1972	238,730.83	239,266	239,895	82,392	17.52	4,703
1973	168,648.33	166,795	167,234	60,441	18.07	3,345
1974	183,062.65	178,579	179,049	68,086	18.62	3,657
1975	149,932.33	144,216	144,595	57,814	19.17	3,016
1976	158,681.68	151,411	151,809	62,411	19.29	3,235
1977	88,374.83	83,061	83,279	36,027	19.86	1,814
1978	210,640.65	194,875	195,388	88,977	20.44	4,353
1979	450,522.05	412,728	413,814	194,391	20.60	9,436
1980	390,314.39	351,564	352,489	174,435	21.20	8,228
1981	503,166.26	445,400	446,572	232,702	21.79	10,679
1982	789,539.12	690,689	692,506	373,372	22.00	16,971
1983	1,164,936.91	1,000,215	1,002,846	569,819	22.61	25,202
1984	623,679.18	525,135	526,516	315,451	23.23	13,579
1985	1,112,132.87	923,348	925,777	575,602	23.48	24,515
1986	1,169,523.85	950,788	953,289	625,568	24.11	25,946
1987	799,658.66	639,951	641,634	437,905	24.38	17,962
1988	824,260.32	644,951	646,647	466,104	25.02	18,629
1989	589,495.89	453,219	454,411	341,408	25.32	13,484
1990	407,052.55	305,424	306,227	243,294	25.98	9,365
1991	596,275.71	438,710	439,864	365,108	26.30	13,882
1992	668,578.17	478,999	480,259	422,322	26.97	15,659
1993	835,807.12	585,834	587,375	540,965	27.32	19,801
1994	789,471.47	537,583	538,997	526,789	28.00	18,814
1995	672,894.86	447,118	448,294	460,114	28.37	16,218
1996	211,651.02	137,036	137,396	148,333	28.75	5,159
1997	281,417.13	176,318	176,782	203,131	29.45	6,897
1998	494,266.21	300,801	301,592	365,667	29.85	12,250
1999	801,339.25	472,858	474,102	607,706	30.26	20,083
2000	393,778.48	224,867	225,458	306,143	30.69	9,975
2001	775,085.03	427,440	428,564	617,801	31.13	19,846
2002	765,061.32	406,523	407,592	625,241	31.58	19,799
2003	1,069,843.89	546,375	547,812	896,477	32.05	27,971
2004	821,748.27	402,254	403,312	706,048	32.52	21,711
2005	414,937.00	194,097	194,608	365,557	33.01	11,074
2006	894,099.78	398,321	399,369	807,666	33.50	24,109
2007	358,640.28	152,318	152,719	331,445	33.76	9,818
2008	585,844.79	235,053	235,671	555,219	34.28	16,197
2009	579,708.75	219,756	220,334	562,273	34.58	16,260
2010	558,029.21	198,731	199,254	554,085	34.89	15,881
2011	621,376.73	206,443	206,986	631,873	35.23	17,936
2012	310,654.72	95,536	95,787	323,597	35.59	9,092
2013	1,319,254.93	374,009	374,993	1,406,001	35.75	39,329

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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.. -35						
2014	2,438,072.90	629,315	630,970	2,660,428	35.95	74,004
2015	3,450,640.02	800,307	802,412	3,855,952	36.17	106,606
2016	5,687,813.79	1,167,907	1,170,980	6,507,569	36.24	179,569
2017	1,121,569.44	199,864	200,390	1,313,729	36.17	36,321
2018	5,195,940.95	780,015	782,067	6,232,453	35.98	173,220
2019	3,144,624.07	378,676	379,672	3,865,570	35.72	108,219
2020	590,919.62	53,289	53,429	744,312	34.95	21,296
2021	4,795,486.26	275,788	276,514	6,197,392	33.71	183,844
2022	4,585,280.22	100,899	101,164	6,088,964	30.17	201,822
	58,512,779.32	23,433,786	23,495,425	55,496,827		1,738,891
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.9 2.97

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -120						
1931	145.08	298	199	120	6.54	18
1935	12.49	25	17	10	7.73	1
1936	4,882.46	9,849	6,566	4,175	7.84	533
1937	4,399.24	8,771	5,847	3,831	8.84	433
1938	7,156.08	14,235	9,489	6,254	8.95	699
1939	11,252.33	22,324	14,882	9,873	9.09	1,086
1940	13,720.94	27,143	18,094	12,092	9.25	1,307
1941	15,659.72	30,886	20,589	13,862	9.41	1,473
1942	21,215.55	41,708	27,803	18,871	9.59	1,968
1943	13,846.03	27,123	18,081	12,380	9.79	1,265
1944	17,329.20	33,519	22,344	15,780	10.79	1,462
1945	17,293.56	33,321	22,212	15,834	10.99	1,441
1946	36,771.03	70,550	47,030	33,866	11.22	3,018
1947	69,808.12	133,336	88,885	64,693	11.46	5,645
1948	89,961.66	171,039	114,018	83,898	11.71	7,165
1949	101,946.84	192,883	128,580	95,703	11.97	7,995
1950	135,873.64	255,728	170,474	128,448	12.25	10,486
1951	166,292.54	311,260	207,492	158,352	12.54	12,628
1952	213,510.94	397,387	264,906	204,818	12.83	15,964
1953	186,462.55	344,993	229,979	180,239	13.14	13,717
1954	419,472.59	771,217	514,109	408,731	13.47	30,344
1955	264,513.59	483,118	322,056	259,874	13.80	18,831
1956	388,365.22	698,902	465,902	388,501	14.80	26,250
1957	447,399.23	799,431	532,917	451,361	15.15	29,793
1958	570,585.55	1,012,013	674,629	580,659	15.50	37,462
1959	834,014.29	1,468,049	978,632	856,199	15.87	53,951
1960	1,606,087.68	2,804,807	1,869,742	1,663,651	16.24	102,442
1961	2,018,222.59	3,495,239	2,329,998	2,110,092	16.62	126,961
1962	2,295,744.86	3,941,518	2,627,497	2,423,142	17.02	142,370
1963	2,412,112.34	4,104,692	2,736,272	2,570,375	17.42	147,553
1964	2,506,842.10	4,226,736	2,817,629	2,697,424	17.83	151,286
1965	2,659,147.12	4,440,244	2,959,958	2,890,166	18.26	158,279
1966	3,015,379.00	4,984,663	3,322,879	3,310,955	18.69	177,151
1967	3,131,339.40	5,123,310	3,415,304	3,473,643	19.13	181,581
1968	3,506,389.34	5,676,003	3,783,741	3,930,316	19.57	200,834
1969	3,680,927.89	5,892,135	3,927,819	4,170,222	20.03	208,199
1970	3,333,353.99	5,274,166	3,515,868	3,817,511	20.50	186,220
1971	3,538,776.85	5,533,019	3,688,425	4,096,884	20.96	195,462
1972	1,828,329.31	2,823,672	1,882,318	2,140,006	21.44	99,814
1973	1,456,528.54	2,220,623	1,480,313	1,724,050	21.93	78,616
1974	1,088,825.20	1,637,985	1,091,915	1,303,500	22.43	58,114
1975	758,680.67	1,125,806	750,485	918,612	22.92	40,079
1976	1,096,674.36	1,604,435	1,069,549	1,343,135	23.43	57,325

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -120						
1977	680,079.47	980,294	653,484	842,691	23.94	35,200
1978	496,008.08	704,054	469,337	621,881	24.47	25,414
1979	371,881.20	519,600	346,376	471,763	24.99	18,878
1980	496,780.99	682,855	455,205	637,713	25.52	24,989
1981	955,512.65	1,291,127	860,692	1,241,436	26.07	47,619
1982	626,269.29	831,360	554,202	823,590	26.62	30,939
1983	297,309.60	387,543	258,344	395,737	27.17	14,565
1984	394,101.18	504,087	336,035	530,988	27.72	19,155
1985	457,303.23	573,458	382,279	623,788	28.29	22,050
1986	309,028.06	379,635	253,073	426,789	28.86	14,788
1987	276,480.44	334,663	223,093	385,164	29.02	13,272
1988	322,154.98	381,444	254,278	454,463	29.60	15,353
1989	189,115.11	218,844	145,886	270,167	30.19	8,949
1990	133,068.34	150,327	100,211	192,539	30.79	6,253
1991	93,465.85	102,977	68,647	136,978	31.40	4,362
1992	129,923.14	139,485	92,984	192,847	32.00	6,026
1993	149,061.54	155,769	103,839	224,096	32.61	6,872
1994	144,376.27	146,649	97,759	219,869	33.23	6,617
1995	57,567.06	56,763	37,839	88,809	33.85	2,624
1996	234,155.71	225,220	150,136	365,007	34.11	10,701
1997	356,326.41	331,833	221,207	562,711	34.74	16,198
1998	194,220.87	174,845	116,555	310,731	35.38	8,783
1999	603,563.45	524,231	349,463	978,377	36.02	27,162
2000	288,497.18	242,770	161,836	472,858	36.32	13,019
2001	592,821.99	479,427	319,596	984,612	36.98	26,626
2002	168,228.29	130,498	86,993	283,109	37.64	7,521
2003	293,948.05	219,420	146,270	500,416	37.97	13,179
2004	28,795.78	20,513	13,674	49,677	38.64	1,286
2005	165,691.57	112,273	74,844	289,677	39.32	7,367
2006	68,505.98	44,264	29,507	121,206	39.68	3,055
2007	297,199.51	181,375	120,908	532,931	40.37	13,201
2008	321,034.38	185,327	123,543	582,733	40.75	14,300
2009	392,411.87	213,237	142,148	721,158	41.15	17,525
2010	356,556.47	180,418	120,270	664,154	41.85	15,870
2011	810,105.87	381,220	254,129	1,528,104	42.26	36,160
2012	441,772.82	191,853	127,893	844,007	42.69	19,771
2013	914,743.46	363,245	242,147	1,770,289	43.13	41,045
2014	770,594.22	276,674	184,437	1,510,870	43.58	34,669
2015	1,266,883.82	407,481	271,635	2,515,509	43.78	57,458
2016	246,930.14	69,536	46,354	496,892	44.26	11,227
2017	342,313.19	82,840	55,223	697,866	44.50	15,682
2018	924,026.75	186,616	124,402	1,908,457	44.52	42,867
2019	370,165.95	59,286	39,521	774,844	44.58	17,381

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 380.10 SERVICES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -120						
2020	766,334.79	90,198	60,128	1,625,809	44.23	36,758
2021	6,050,229.73	443,240	295,473	13,015,032	43.55	298,853
2022	5,773,391.82	153,688	102,452	12,599,010	40.82	308,648
	73,604,188.26	86,780,623	57,849,751	104,079,463		4,037,458
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.8 5.49

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 380.20 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -120						
1971	336,191.95	525,650	555,968	183,654	20.96	8,762
1972	3,097,786.56	4,784,222	5,060,161	1,754,969	21.44	81,855
1973	4,290,803.30	6,541,759	6,919,067	2,520,700	21.93	114,943
1974	5,105,942.62	7,681,176	8,124,202	3,108,872	22.43	138,603
1975	5,752,379.35	8,535,956	9,028,283	3,626,952	22.92	158,244
1976	5,590,931.24	8,179,532	8,651,302	3,648,747	23.43	155,730
1977	6,383,423.08	9,201,321	9,732,025	4,311,506	23.94	180,096
1978	7,709,640.23	10,943,372	11,574,552	5,386,657	24.47	220,133
1979	9,139,855.40	12,770,389	13,506,945	6,600,737	24.99	264,135
1980	5,915,566.02	8,131,300	8,600,288	4,413,957	25.52	172,961
1981	10,249,264.52	13,849,216	14,647,996	7,900,386	26.07	303,045
1982	8,501,344.03	11,285,364	11,936,269	6,766,688	26.62	254,196
1983	7,803,975.49	10,172,482	10,759,199	6,409,547	27.17	235,905
1984	7,429,257.76	9,502,615	10,050,696	6,293,671	27.72	227,044
1985	7,787,224.25	9,765,179	10,328,404	6,803,489	28.29	240,491
1986	10,313,649.04	12,670,112	13,400,885	9,289,143	28.86	321,869
1987	12,423,979.05	15,038,481	15,905,854	11,426,900	29.02	393,759
1988	11,687,726.95	13,838,736	14,636,911	11,076,088	29.60	374,192
1989	10,038,628.15	11,616,700	12,286,715	9,798,267	30.19	324,553
1990	9,755,818.07	11,021,148	11,656,814	9,805,986	30.79	318,480
1991	7,899,521.16	8,703,376	9,205,360	8,173,587	31.40	260,305
1992	11,812,911.36	12,682,342	13,413,820	12,574,585	32.00	392,956
1993	10,467,072.57	10,938,091	11,568,966	11,458,594	32.61	351,383
1994	11,961,356.92	12,149,629	12,850,382	13,464,603	33.23	405,194
1995	12,207,438.59	12,037,023	12,731,281	14,125,084	33.85	417,285
1996	13,449,361.84	12,936,134	13,682,250	15,906,346	34.11	466,325
1997	12,623,049.39	11,755,341	12,433,352	15,337,357	34.74	441,490
1998	12,979,604.39	11,684,759	12,358,700	16,196,430	35.38	457,785
1999	15,101,304.29	13,116,389	13,872,901	19,349,968	36.02	537,201
2000	12,712,041.19	10,697,183	11,314,163	16,652,328	36.32	458,489
2001	13,312,904.72	10,766,412	11,387,385	17,901,005	36.98	484,073
2002	11,091,128.09	8,603,610	9,099,839	15,300,643	37.64	406,500
2003	11,793,844.84	8,803,633	9,311,399	16,635,060	37.97	438,111
2004	7,385,451.31	5,261,100	5,564,544	10,683,449	38.64	276,487
2005	13,822,834.74	9,366,353	9,906,575	20,503,661	39.32	521,456
2006	11,609,976.98	7,501,671	7,934,344	17,607,605	39.68	443,740
2007	11,777,043.48	7,187,294	7,601,835	18,307,661	40.37	453,497
2008	11,651,232.49	6,726,023	7,113,959	18,518,752	40.75	454,448
2009	7,482,015.72	4,065,727	4,300,226	12,160,209	41.15	295,509
2010	7,249,993.61	3,668,497	3,880,085	12,069,901	41.85	288,409
2011	8,904,969.64	4,190,501	4,432,196	15,158,737	42.26	358,702
2012	14,216,923.80	6,174,126	6,530,230	24,747,002	42.69	579,691
2013	15,360,393.67	6,099,612	6,451,419	27,341,447	43.13	633,931

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 380.20 SERVICES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2						
NET SALVAGE PERCENT.. -120						
2014	13,869,771.21	4,979,803	5,267,023	25,246,474	43.58	579,313
2015	20,070,626.87	6,455,516	6,827,850	37,327,529	43.78	852,616
2016	34,494,498.45	9,713,651	10,273,904	65,613,993	44.26	1,482,467
2017	30,824,866.60	7,459,618	7,889,865	59,924,842	44.50	1,346,626
2018	40,057,068.28	8,089,926	8,556,528	79,569,022	44.52	1,787,265
2019	39,914,340.31	6,392,681	6,761,391	81,050,158	44.58	1,818,083
2020	34,693,917.58	4,083,474	4,318,996	72,007,623	44.23	1,628,027
2021	64,519,597.51	4,726,706	4,999,328	136,943,787	43.55	3,144,519
2022	55,968,342.63	1,489,877	1,575,808	121,554,546	40.82	2,977,818
	750,598,791.29	454,560,788	480,778,440	1,170,538,901		29,928,697
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.1 3.99

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. -5						
1960	4,289.75	4,420	2,557	1,947	1.20	1,622
1961	15,467.36	15,880	9,188	7,053	1.40	5,038
1962	5,196.28	5,314	3,075	2,381	1.61	1,479
1963	30,222.63	30,775	17,806	13,928	1.85	7,529
1964	786,275.56	796,859	461,061	364,528	2.11	172,762
1965	521,426.05	525,707	304,173	243,324	2.38	102,237
1966	725,127.88	726,970	420,623	340,761	2.67	127,626
1967	122,918.04	122,482	70,868	58,196	2.98	19,529
1968	72,655.99	71,925	41,616	34,673	3.31	10,475
1969	223,905.19	220,101	127,350	107,750	3.65	29,521
1970	384,234.47	377,020	218,143	185,303	3.68	50,354
1971	164,993.09	160,596	92,921	80,322	4.06	19,784
1972	77,950.50	75,227	43,526	38,322	4.45	8,612
1973	162.31	156	90	80	4.55	18
1975	3,296.26	3,124	1,808	1,653	5.13	322
1978	7,297.30	6,751	3,906	3,756	6.01	625
1979	92,358.63	84,370	48,816	48,161	6.50	7,409
1980	2,905,840.88	2,632,517	1,523,169	1,527,964	6.76	226,030
1981	1,128,780.89	1,013,245	586,261	598,959	7.04	85,079
1982	68,289.04	60,690	35,115	36,588	7.35	4,978
1983	24,326.36	21,389	12,376	13,167	7.67	1,717
1984	8,286.72	7,203	4,168	4,533	8.01	566
1985	558,703.58	479,577	277,482	309,157	8.37	36,936
1986	990,337.75	835,003	483,131	556,724	8.95	62,204
1987	1,559,380.99	1,296,126	749,936	887,414	9.35	94,911
1988	1,390,772.88	1,138,605	658,794	801,518	9.75	82,207
1989	1,831,820.06	1,475,641	853,803	1,069,608	10.17	105,173
1990	1,807,251.70	1,430,801	827,858	1,069,756	10.60	100,920
1991	804,509.48	625,273	361,782	482,953	11.06	43,667
1992	121,452.80	92,571	53,561	73,964	11.52	6,420
1993	148,948.96	111,198	64,339	92,057	11.99	7,678
1994	1,092,583.89	797,772	461,589	685,624	12.48	54,938
1995	2,781,615.92	1,983,737	1,147,786	1,772,911	12.99	136,483
1996	1,683,880.22	1,176,123	680,502	1,087,572	13.34	81,527
1997	1,523,969.71	1,036,429	599,676	1,000,492	13.87	72,134
1998	2,127,342.73	1,406,344	813,708	1,420,002	14.41	98,543
1999	1,447,419.40	928,592	537,281	982,509	14.96	65,676
2000	1,951,207.34	1,212,461	701,527	1,347,241	15.52	86,807
2001	1,400,709.26	841,119	486,670	984,075	16.09	61,161
2002	1,377,260.15	800,429	463,127	982,996	16.54	59,431
2003	1,661,028.46	928,548	537,256	1,206,824	17.13	70,451
2004	25,778,221.29	13,820,478	7,996,500	19,070,632	17.73	1,075,614
2005	2,291,428.50	1,178,940	682,132	1,723,868	18.21	94,666

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R2						
NET SALVAGE PERCENT.. -5						
2006	2,305,209.06	1,130,359	654,023	1,766,447	18.83	93,810
2007	837,328.67	391,066	226,270	652,925	19.34	33,760
2008	25,980.54	11,512	6,661	20,619	19.86	1,038
2009	1,103,231.45	459,766	266,020	892,373	20.51	43,509
2010	529,672.66	207,168	119,867	436,289	21.06	20,716
2011	25,631.25	9,347	5,408	21,505	21.61	995
2013	19,083,621.23	5,919,167	3,424,818	16,612,984	22.66	733,141
2014	28,275,420.92	7,974,517	4,614,039	25,075,153	23.15	1,083,160
2015	16,530,859.48	4,179,663	2,418,344	14,939,058	23.65	631,673
2016	6,477,230.21	1,441,151	833,847	5,967,245	24.17	246,886
2017	1,113,014.75	213,398	123,472	1,045,193	24.62	42,453
2018	4,094,939.38	656,132	379,636	3,920,050	25.00	156,802
2019	8,453,081.25	1,077,514	623,447	8,252,288	25.32	325,920
2020	5,769,710.53	542,209	313,721	5,744,475	25.43	225,894
2021	15,284,198.00	898,711	519,992	15,528,416	25.31	613,529
2022	14,599,625.77	312,724	180,942	15,148,665	23.95	632,512
	186,211,901.40	65,982,892	38,177,563	157,344,934		8,266,657
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.0 4.44

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -30						
1949	182.12	205	237			
1950	108.78	122	141			
1951	693.98	774	902			
1952	689.37	764	896			
1953	838.98	925	1,091			
1954	7,978.77	8,740	10,372			
1955	5,960.78	6,486	7,749			
1956	11,050.93	11,941	14,366			
1957	10,913.56	11,709	14,188			
1958	11,880.62	12,652	15,445			
1959	9,033.22	9,545	11,743			
1960	43,286.26	45,367	56,272			
1961	72,568.07	75,424	94,338			
1962	60,990.90	62,844	79,288			
1963	66,934.02	68,341	87,014			
1964	137,822.75	139,394	179,170			
1965	147,018.53	147,261	191,124			
1966	171,235.33	169,804	222,606			
1967	182,984.48	179,552	237,880			
1968	214,846.01	208,525	279,300			
1969	219,764.27	212,442	285,694			
1970	215,443.39	205,856	280,076			
1971	936,679.84	884,282	1,217,684			
1972	1,267,644.97	1,181,737	1,647,938			
1973	1,233,064.25	1,134,592	1,602,984			
1974	1,286,535.72	1,176,099	1,672,496			
1975	1,285,155.89	1,158,632	1,670,703			
1976	1,339,384.25	1,190,284	1,741,200			
1977	1,345,099.67	1,177,527	1,748,630			
1978	1,367,834.71	1,186,939	1,778,185			
1979	1,510,298.62	1,289,553	1,963,388			
1980	919,087.71	771,850	1,194,814			
1981	1,757,138.00	1,459,883	2,284,279			
1982	1,374,713.16	1,121,958	1,787,127			
1983	1,382,789.48	1,107,697	1,797,626			
1984	1,309,082.93	1,035,210	1,701,808			
1985	436,790.80	338,539	567,828			
1986	2,720,027.03	2,077,774	3,536,035			
1987	709,454.29	530,409	922,291			
1988	1,407,819.82	1,035,508	1,830,166			
1989	1,576,087.49	1,132,640	2,048,914			
1990	1,737,605.03	1,226,124	2,258,887			
1991	1,205,220.78	834,157	1,566,787			

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -30						
1992	2,732,189.40	1,841,632	3,551,846			
1993	2,493,174.54	1,644,548	3,241,127			
1994	2,683,124.78	1,729,730	3,488,062			
1995	3,228,070.52	2,031,102	4,196,492			
1996	2,787,545.09	1,709,351	3,623,809			
1997	2,893,951.73	1,717,039	3,727,539	34,598	30.37	1,139
1998	2,774,485.84	1,599,269	3,471,871	134,961	30.75	4,389
1999	2,669,365.15	1,500,504	3,257,461	212,714	30.85	6,895
2000	3,338,315.51	1,816,211	3,942,833	396,977	31.26	12,699
2001	3,575,832.69	1,878,957	4,079,049	569,533	31.69	17,972
2002	3,025,528.70	1,531,976	3,325,784	607,403	32.13	18,905
2003	3,728,331.41	1,824,347	3,960,495	886,336	32.31	27,432
2004	3,036,901.76	1,424,428	3,092,307	855,665	32.78	26,103
2005	3,981,647.01	1,793,533	3,893,601	1,282,540	33.01	38,853
2006	3,245,258.20	1,398,966	3,037,031	1,181,805	33.25	35,543
2007	2,310,863.35	949,903	2,062,155	941,967	33.52	28,102
2008	2,806,570.24	1,095,292	2,377,781	1,270,760	33.81	37,585
2009	2,752,005.06	1,018,902	2,211,946	1,365,661	33.90	40,285
2010	2,384,726.26	829,289	1,800,313	1,299,831	34.23	37,973
2011	4,491,740.10	1,463,903	3,178,003	2,661,259	34.37	77,430
2012	7,225,915.01	2,200,002	4,776,009	4,617,681	34.34	134,469
2013	5,022,008.79	1,414,097	3,069,879	3,458,732	34.36	100,662
2014	7,841,545.24	2,018,414	4,381,797	5,812,212	34.42	168,861
2015	10,161,736.65	2,367,278	5,139,150	8,071,108	34.34	235,035
2016	7,813,751.06	1,624,244	3,526,089	6,631,787	34.15	194,196
2017	6,221,875.83	1,129,955	2,453,032	5,635,407	33.87	166,383
2018	7,594,613.05	1,168,963	2,537,714	7,335,283	33.52	218,833
2019	11,914,534.40	1,490,032	3,234,727	12,254,168	32.87	372,807
2020	11,848,604.55	1,121,352	2,434,355	12,968,831	31.86	407,057
2021	16,188,328.64	997,525	2,165,538	18,879,289	30.15	626,179
2022	15,502,815.87	380,904	826,909	19,326,752	25.96	744,482
	197,975,095.99	71,341,715	138,674,366	118,693,259		3,780,269
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.4 1.91

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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.. -30						
1936	2,424.01	2,944	3,151			
1937	187.26	225	243			
1938	139.84	167	182			
1939	136.73	163	178			
1940	55.95	67	73			
1941	39.49	47	51			
1942	543.66	643	707			
1943	408.07	481	530			
1944	1,793.06	2,104	2,331			
1945	1,062.37	1,242	1,381			
1946	799.21	930	1,039			
1947	1,474.67	1,708	1,917			
1948	3,621.88	4,175	4,708			
1949	642.28	736	835			
1950	5,873.95	6,698	7,636			
1951	3,263.26	3,701	4,242			
1952	3,355.09	3,782	4,362			
1953	2,468.84	2,766	3,209			
1954	5,911.30	6,580	7,685			
1955	1,028.30	1,137	1,337			
1956	19.24	21	25			
1957	2,051.16	2,253	2,667			
1958	3,903.40	4,255	5,074			
1959	3,132.81	3,388	4,073			
1960	4,905.98	5,262	6,378			
1961	75,132.13	79,896	97,672			
1962	112,101.49	118,145	145,732			
1963	208,181.96	218,999	270,637			
1964	265,419.54	276,519	345,045			
1965	306,248.47	315,911	398,123			
1966	336,709.97	343,788	437,723			
1967	359,457.25	363,088	467,294			
1968	423,132.02	425,700	550,072			
1969	473,974.65	471,368	616,167			
1970	448,646.94	440,930	583,241			
1971	295,688.55	287,066	384,395			
1972	362,200.49	349,567	470,861			
1973	340,300.36	324,095	442,390			
1974	264,746.23	248,697	344,170			
1975	277,910.32	257,414	361,283			
1976	277,288.52	254,784	360,475			
1977	276,935.86	250,644	360,017			
1978	329,609.13	293,645	428,492			

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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.. -30						
1979	304,731.76	268,828	396,151			
1980	300,861.07	260,955	391,119			
1981	466,973.49	398,053	607,066			
1982	338,331.58	285,011	439,831			
1983	348,005.19	287,731	452,407			
1984	319,448.37	259,012	415,283			
1985	189,059.01	151,153	245,777			
1986	1,940,471.54	1,519,118	2,522,613			
1987	406,314.81	313,122	528,209			
1988	1,115,823.24	840,750	1,450,570			
1989	1,374,007.05	1,017,246	1,786,209			
1990	1,261,759.45	911,672	1,640,287			
1991	925,172.40	655,485	1,185,507	17,217	26.30	655
1992	1,659,130.69	1,144,651	2,070,210	86,660	26.97	3,213
1993	1,686,193.55	1,138,113	2,058,385	133,667	27.32	4,893
1994	2,099,212.35	1,376,496	2,489,524	239,452	28.00	8,552
1995	2,124,039.70	1,359,088	2,458,040	303,212	28.37	10,688
1996	2,128,917.68	1,327,338	2,400,617	366,976	28.75	12,764
1997	2,116,799.83	1,277,129	2,309,809	442,031	29.45	15,010
1998	2,685,925.02	1,574,059	2,846,835	644,868	29.85	21,604
1999	2,761,269.86	1,569,036	2,837,751	751,900	30.26	24,848
2000	2,934,687.61	1,613,785	2,918,683	896,411	30.69	29,209
2001	2,306,040.40	1,224,623	2,214,847	783,006	31.13	25,153
2002	2,405,363.29	1,230,776	2,225,975	900,997	31.58	28,531
2003	2,835,195.69	1,394,321	2,521,762	1,163,992	32.05	36,318
2004	3,059,859.94	1,442,357	2,608,640	1,369,178	32.52	42,103
2005	2,889,995.35	1,301,798	2,354,425	1,402,569	33.01	42,489
2006	2,330,351.56	999,721	1,808,090	1,221,367	33.50	36,459
2007	1,811,637.37	740,923	1,340,030	1,015,099	33.76	30,068
2008	2,135,515.45	825,078	1,492,232	1,283,938	34.28	37,454
2009	2,026,030.96	739,582	1,337,604	1,296,236	34.58	37,485
2010	1,590,487.88	545,442	986,484	1,081,150	34.89	30,987
2011	2,465,368.59	788,745	1,426,520	1,778,459	35.23	50,481
2012	3,748,416.07	1,110,056	2,007,642	2,865,299	35.59	80,509
2013	3,593,868.47	981,126	1,774,460	2,897,569	35.75	81,051
2014	6,076,047.23	1,510,262	2,731,452	5,167,409	35.95	143,739
2015	6,846,706.16	1,529,143	2,765,601	6,135,117	36.17	169,619
2016	5,464,956.60	1,080,586	1,954,342	5,150,102	36.24	142,111
2017	4,928,263.37	845,690	1,529,511	4,877,231	36.17	134,842
2018	5,101,975.67	737,542	1,333,915	5,298,653	35.98	147,267
2019	6,042,122.63	700,645	1,267,183	6,587,576	35.72	184,423

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (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.. -30						
2020	5,395,514.00	468,546	847,410	6,166,758	34.95	176,445
2021	11,497,720.89	636,744	1,151,612	13,795,425	33.71	409,238
2022	9,117,436.47	193,198	349,417	11,503,251	30.17	381,281
	128,638,934.98	45,950,466	79,607,840	87,622,776		2,579,489
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.0 2.01

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 384.00HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1936	5,801.81	6,128	6,382			
1937	90.75	96	100			
1938	52.91	56	58			
1939	82.50	86	91			
1940	93.65	98	103			
1941	858.18	892	944			
1942	40.87	42	45			
1943	127.44	132	140			
1944	124.90	128	137			
1945	124.76	128	137			
1946	185.74	189	204			
1947	269.70	273	297			
1948	177.08	180	195			
1949	192.83	195	212			
1950	150.98	152	166			
1951	192.83	193	212			
1952	127.90	128	141			
1953	5,267.51	5,235	5,794			
1954	373.34	369	411			
1955	461.78	453	508			
1956	442.57	434	487			
1957	306.97	299	338			
1958	4,352.49	4,200	4,788			
1959	3,975.43	3,832	4,373			
1960	7,746.11	7,403	8,521			
1961	16,847.41	15,956	18,532			
1962	19,411.91	18,344	21,353			
1963	22,903.80	21,435	25,194			
1964	26,892.60	25,091	29,582			
1965	30,304.86	27,985	33,335			
1966	27,036.43	24,702	29,740			
1967	22,088.23	20,094	24,297			
1968	20,840.18	18,741	22,924			
1969	21,574.83	19,171	23,732			
1970	19,091.35	16,868	21,000			
1971	56,731.81	49,493	62,405			
1972	67,118.80	57,795	73,831			
1973	70,795.82	60,525	77,875			
1974	52,762.37	44,475	58,039			
1975	50,450.42	41,910	55,495			
1976	47,661.39	39,006	52,428			
1977	42,260.39	34,265	46,486			
1978	52,636.98	42,001	57,901			

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 384.00HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -10						
1979	129,756.80	101,825	142,732			
1980	130,400.62	100,581	143,441			
1981	122,915.43	93,698	135,207			
1982	105,616.31	79,047	116,178			
1983	89,052.40	65,397	97,958			
1984	82,330.39	59,274	90,563			
1985	47,100.54	33,418	51,811			
1986	175,172.16	121,664	189,604	3,085	21.31	145
1987	63,539.24	43,173	67,282	2,611	21.97	119
1988	105,302.00	69,939	108,995	6,837	22.64	302
1989	107,039.74	69,822	108,812	8,932	22.99	389
1990	103,503.59	65,865	102,646	11,208	23.68	473
1991	73,552.39	45,616	71,089	9,819	24.37	403
1992	99,790.52	60,263	93,915	15,855	25.06	633
1993	81,739.32	48,274	75,232	14,681	25.45	577
1994	20,478.02	11,749	18,310	4,216	26.14	161
1995	20,506.47	11,414	17,788	4,769	26.85	178
1996	28,325.33	15,274	23,803	7,355	27.56	267
1997	385,573.09	201,165	313,501	110,629	28.26	3,915
1998	21,456.36	10,871	16,942	6,660	28.69	232
1999	100,547.02	49,129	76,564	34,038	29.41	1,157
2000	76,398.73	35,927	55,990	28,049	30.13	931
2001	169,957.16	77,174	120,270	66,683	30.58	2,181
2002	11,366.37	4,946	7,708	4,795	31.32	153
2003	2,607.51	1,085	1,691	1,177	32.05	37
2004	10,438.60	4,143	6,457	5,025	32.78	153
2005	55,557.86	21,072	32,839	28,275	33.26	850
2006	21,297.12	7,654	11,928	11,499	34.01	338
2007	4,829.33	1,638	2,553	2,759	34.75	79
2008	26,389.44	8,459	13,182	15,846	35.25	450
2009	2,570.75	771	1,202	1,626	36.00	45
2010	556.12	156	243	369	36.52	10
2015	11,283.72	1,974	3,076	9,336	39.67	235
2016	34,413.90	5,266	8,207	29,648	40.23	737
2021	315,562.76	12,080	18,825	328,294	41.60	7,892
2022	301,018.92	4,040	6,296	324,825	40.32	8,056
	3,836,976.64	2,153,021	3,121,773	1,098,901		31,098

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.3 0.81

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
1931	6,750.11	6,997	7,056	369	5.59	66
1935	546.15	562	567	34	5.96	6
1936	1,041.59	1,061	1,070	76	6.95	11
1937	21.02	21	21	2	7.09	
1939	217.46	220	222	17	7.41	2
1940	480.93	484	488	41	7.59	5
1941	88.18	89	90	7	7.79	1
1942	1,070.59	1,071	1,080	98	8.00	12
1945	435.53	427	431	48	9.46	5
1946	444.67	434	438	51	9.71	5
1947	473.78	460	464	57	9.97	6
1948	3,995.64	3,864	3,897	498	10.25	49
1950	717.41	687	693	96	10.83	9
1951	898.80	855	862	127	11.14	11
1952	4,512.18	4,269	4,305	658	11.47	57
1953	9,482.15	8,916	8,991	1,439	11.80	122
1954	3,156.22	2,949	2,974	498	12.15	41
1955	6,736.03	6,252	6,305	1,105	12.50	88
1956	4,959.01	4,571	4,610	845	12.87	66
1957	7,195.59	6,584	6,640	1,275	13.24	96
1958	6,415.52	5,826	5,875	1,182	13.62	87
1959	50,583.17	45,582	45,968	9,673	14.02	690
1960	38,127.09	34,340	34,631	7,309	13.83	528
1961	61,897.63	55,273	55,741	12,346	14.26	866
1962	106,340.71	94,118	94,915	22,060	14.69	1,502
1963	45,983.91	40,329	40,670	9,912	15.13	655
1964	157,003.19	136,401	137,556	35,148	15.57	2,257
1965	139,904.42	120,346	121,365	32,530	16.03	2,029
1966	260,131.17	221,476	223,351	62,793	16.50	3,806
1967	237,586.47	200,164	201,859	59,486	16.96	3,507
1968	524,746.87	437,303	441,006	136,216	17.44	7,811
1969	393,828.37	324,475	327,223	105,988	17.93	5,911
1970	350,445.88	285,340	287,756	97,734	18.43	5,303
1971	397,597.34	319,839	322,547	114,810	18.92	6,068
1972	202,737.30	161,059	162,423	60,588	19.43	3,118
1973	192,335.22	150,806	152,083	59,486	19.94	2,983
1974	124,906.49	97,291	98,115	39,282	19.99	1,965
1975	134,598.14	103,374	104,249	43,809	20.53	2,134
1976	124,210.32	94,030	94,826	41,805	21.07	1,984
1977	76,163.85	56,803	57,284	26,496	21.61	1,226
1978	98,599.03	72,396	73,009	35,450	22.17	1,599
1979	242,848.64	175,453	176,939	90,195	22.73	3,968
1980	333,918.37	237,282	239,291	128,019	23.29	5,497

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
1981	1,088,831.38	760,549	766,989	430,726	23.86	18,052
1982	842,867.30	578,266	583,163	343,991	24.44	14,075
1983	781,745.58	529,883	534,370	325,550	24.60	13,234
1984	1,337,977.72	889,541	897,073	574,702	25.20	22,806
1985	1,095,367.05	713,905	719,950	484,954	25.79	18,804
1986	4,408,513.78	2,814,572	2,838,405	2,010,960	26.39	76,202
1987	794,601.55	496,467	500,671	373,391	27.00	13,829
1988	1,566,299.72	956,915	965,018	757,912	27.61	27,451
1989	2,289,550.45	1,375,104	1,386,748	1,131,757	27.85	40,638
1990	1,648,298.30	966,397	974,580	838,548	28.48	29,443
1991	1,328,422.69	759,566	765,998	695,267	29.10	23,892
1992	1,524,097.17	848,815	856,003	820,504	29.74	27,589
1993	1,570,112.74	850,781	857,985	869,139	30.38	28,609
1994	881,410.85	466,936	470,890	498,662	30.67	16,259
1995	1,222,965.76	628,910	634,235	711,027	31.32	22,702
1996	1,159,262.14	577,915	582,809	692,379	31.98	21,650
1997	1,697,167.93	823,670	830,645	1,036,240	32.30	32,082
1998	1,750,683.01	820,948	827,899	1,097,852	32.97	33,299
1999	2,006,249.40	907,467	915,151	1,291,723	33.65	38,387
2000	1,871,833.70	819,901	826,844	1,232,173	34.00	36,240
2001	934,372.59	393,343	396,674	631,136	34.68	18,199
2002	1,024,547.27	413,610	417,112	709,890	35.36	20,076
2003	441,025.32	171,250	172,700	312,428	35.75	8,739
2004	517,998.08	191,851	193,476	376,322	36.45	10,324
2005	592,840.22	209,984	211,762	440,362	36.85	11,950
2006	744,748.25	250,027	252,144	567,079	37.56	15,098
2007	1,026,835.97	327,335	330,107	799,413	37.98	21,048
2008	1,026,651.51	309,433	312,053	817,264	38.41	21,277
2009	298,825.34	84,741	85,459	243,249	38.86	6,260
2010	603,442.88	159,309	160,658	503,129	39.58	12,712
2011	1,014,977.93	249,086	251,195	865,281	40.05	21,605
2012	954,075.32	215,984	217,813	831,670	40.52	20,525
2013	1,629,521.03	338,777	341,646	1,450,827	40.75	35,603
2014	2,231,251.87	419,208	422,757	2,031,620	41.25	49,251
2015	1,364,547.73	228,453	230,387	1,270,616	41.76	30,427
2016	1,524,445.79	224,536	226,437	1,450,453	42.04	34,502
2017	1,476,753.17	186,809	188,391	1,436,037	42.34	33,917
2018	2,005,673.44	211,358	213,148	1,993,093	42.45	46,952
2019	859,494.02	72,137	72,748	872,695	42.37	20,597

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
2020	137,132.39	8,447	8,519	142,327	42.14	3,377
2021	5,443,257.70	208,368	210,132	5,777,451	41.60	138,881
2022	5,196,891.25	72,601	73,215	5,643,365	38.87	145,186
	66,269,699.43	26,053,234	26,273,845	46,622,824		1,347,901
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.6	2.03

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. 0						
1944	14.60	15	15			
1950	150.61	151	151			
1956	206.09	206	206			
1961	775.96	776	776			
1963	476.22	476	476			
1968	240.98	241	241			
1972	753.59	754	754			
1977	21.97	22	22			
1981	325.84	326	326			
1982	0.01					
1985	195.00	195	195			
1987	15,862.07	15,862	15,862			
2003	14,938.51	13,982	14,510	429	1.33	323
2021	3,331.24	377	391	2,940	11.75	250
2022	3,175.77	123	128	3,048	12.42	245
	40,468.46	33,506	34,053	6,416		818

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 2.02

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 389.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1963	11.00	9	3	8	11.42	1
1969	10.00	8	2	8	15.46	1
1984	500.00	300	88	412	25.60	16
2001	54,326.94	18,922	5,540	48,787	40.23	1,213
2002	249,366.92	82,815	24,245	225,122	41.23	5,460
2003	1,563,253.73	493,832	144,575	1,418,679	42.23	33,594
2004	52,117.07	15,619	4,572	47,545	43.23	1,100
2006	85,545.03	22,866	6,694	78,851	45.23	1,743
2009	90,775.24	19,971	5,847	84,928	47.85	1,775
2012	9.28	2	1	9	50.85	
	2,095,915.21	654,344	191,567	1,904,348		44,903
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.4 2.14

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GAS OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. -10						
1984	2,150,285.87	1,675,589	1,082,560	1,282,754	15.85	80,931
1995	18,532.93	12,670	8,186	12,200	16.75	728
1996	43,914.98	29,573	19,106	29,200	16.79	1,739
1998	36,023.26	23,395	15,115	24,511	17.00	1,442
2000	19,476.40	12,195	7,879	13,545	17.03	795
2004	14,469.68	8,216	5,308	10,608	17.34	612
2005	77,442.01	42,636	27,546	57,640	17.47	3,299
2009	246,699.34	117,611	75,986	195,383	17.65	11,070
2013	167,952.21	64,070	41,394	143,353	17.90	8,009
2014	30,973.61	10,947	7,073	26,998	17.96	1,503
2015	84,640.65	27,373	17,685	75,420	18.01	4,188
2016	4,475.06	1,303	842	4,081	18.07	226
2017	43,248.74	11,094	7,168	40,406	18.08	2,235
2019	31,824.94	5,661	3,657	31,350	18.15	1,727
	2,969,959.68	2,042,333	1,319,505	1,947,451		118,504

SOUTH BEND OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. -10

1929	16,918.24	18,096	11,691	6,919	2.65	2,611
1931	2,000.00	2,134	1,379	821	2.84	289
1935	79.60	84	54	33	4.24	8
1936	458.96	476	308	197	5.25	38
1937	25.38	26	17	11	5.41	2
1938	568.89	587	379	247	5.59	44
1939	3,280.48	3,375	2,181	1,428	5.79	247
1940	135.86	139	90	60	6.00	10
1941	4,894.92	4,959	3,204	2,181	6.99	312
1943	732.13	736	476	330	7.46	44
1945	3,781.15	3,772	2,437	1,722	7.97	216
1947	1,803.12	1,782	1,151	832	8.54	97
1949	3,827.63	3,745	2,420	1,791	9.14	196
1950	94,200.08	91,652	59,214	44,406	9.47	4,689
1951	3,424.11	3,312	2,140	1,627	9.80	166
1952	1,514.31	1,456	941	725	10.15	71
1953	21,374.69	20,427	13,197	10,315	10.50	982
1954	101,848.24	96,696	62,473	49,560	10.87	4,559

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH BEND OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1955	18,268.93	17,363	11,218	8,878	10.62	836
1956	87,122.02	82,207	53,112	42,722	11.02	3,877
1957	99,067.20	92,791	59,950	49,024	11.42	4,293
1958	2,705.72	2,534	1,637	1,339	11.26	119
1959	3,331.00	3,095	2,000	1,664	11.68	142
1960	2,463.00	2,286	1,477	1,232	11.57	106
1961	811.95	747	483	411	12.03	34
1962	1,321.61	1,214	784	669	11.96	56
1963	3,876.47	3,526	2,278	1,986	12.45	160
1964	25,301.78	22,956	14,831	13,001	12.43	1,046
1966	26,097.57	23,356	15,090	13,618	12.94	1,052
1967	126,749.55	112,976	72,991	66,433	12.99	5,114
1968	6,504.56	5,771	3,729	3,427	13.07	262
1969	1,924.71	1,699	1,098	1,019	13.17	77
1970	30,421.24	26,704	17,253	16,211	13.29	1,220
1972	21,509.45	18,640	12,043	11,618	13.60	854
1973	168.86	145	94	92	13.79	7
1974	4,091.68	3,514	2,270	2,231	13.61	164
1975	11,159.14	9,503	6,140	6,135	13.85	443
1976	36,496.96	30,801	19,900	20,247	14.11	1,435
1977	8,353.64	7,024	4,538	4,651	14.02	332
1978	37,641.94	31,324	20,238	21,168	14.32	1,478
1979	39,248.29	32,492	20,992	22,181	14.30	1,551
1980	4,210.80	3,465	2,239	2,393	14.32	167
1981	170,802.69	139,559	90,166	97,717	14.37	6,800
1982	119,146.40	96,605	62,414	68,647	14.45	4,751
1983	50,307.53	40,441	26,128	29,210	14.55	2,008
1984	84,567.68	67,331	43,501	49,523	14.69	3,371
1985	41,148.90	32,418	20,945	24,319	14.86	1,637
1986	38,268.26	29,808	19,258	22,837	15.05	1,517
1987	6,799.57	5,257	3,396	4,083	15.01	272
1988	921,882.72	706,706	456,587	557,484	15.00	37,166
1989	101,907.85	76,989	49,741	62,358	15.28	4,081
1990	12,491.48	9,333	6,030	7,711	15.35	502
1991	54,722.45	40,577	26,216	33,979	15.23	2,231
1992	1,494,740.18	1,093,238	706,316	937,898	15.37	61,021
1993	40,073.90	28,869	18,652	25,430	15.55	1,635
1994	69,393.93	49,388	31,908	44,425	15.55	2,857
1996	168,300.39	116,262	75,114	110,016	15.70	7,007
1997	3,142.26	2,142	1,384	2,073	15.65	132
1999	141,491.41	92,902	60,022	95,619	15.87	6,025

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOUTH BEND OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2000	31,734.24	20,421	13,194	21,714	15.96	1,361
2001	32,653.93	20,618	13,321	22,598	15.96	1,416
2002	1,533.32	947	612	1,075	16.00	67
2003	198.08	119	77	141	16.09	9
2004	10,577.86	6,199	4,005	7,631	16.22	470
2005	86,244.09	49,313	31,860	63,008	16.17	3,897
2006	55,908.37	30,946	19,994	41,506	16.29	2,548
2008	17,065.94	8,819	5,698	13,075	16.36	799
2009	231,565.25	114,854	74,205	180,517	16.44	10,980
2012	9,469.63	4,035	2,607	7,810	16.60	470
2014	10,112.92	3,753	2,425	8,699	16.69	521
2015	156,878.81	53,461	34,540	138,027	16.71	8,260
2016	86,352.62	26,549	17,153	77,835	16.76	4,644
2017	602,680.06	163,350	105,537	557,411	16.82	33,140
2018	50,628.00	11,728	7,577	48,114	16.87	2,852
2019	8,068.18	1,525	985	7,890	16.87	468
2020	87,083.21	12,357	7,984	87,808	16.88	5,202
	5,857,657.97	3,946,406	2,549,684	3,893,740		259,523

CENTRAL GAS METER SHOP
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2029
NET SALVAGE PERCENT.. -10

1968	29,638.68	29,496	19,057	13,546	5.74	2,360
1969	527,907.40	525,067	339,234	241,464	5.67	42,586
1970	10,697.28	10,564	6,825	4,942	5.98	826
1971	869.74	857	554	403	5.97	68
1972	732.00	720	465	340	6.00	57
1973	8,943.09	8,814	5,695	4,143	5.75	721
1976	2,398.85	2,344	1,514	1,124	5.85	192
1977	1,580.29	1,534	991	747	6.05	123
1980	23,574.15	22,703	14,668	11,264	6.04	1,865
1981	170,855.22	164,561	106,319	81,622	5.90	13,834
1982	101,456.56	97,183	62,788	48,814	6.01	8,122
1983	7,839.72	7,494	4,842	3,782	5.95	636
1984	174,845.48	166,596	107,634	84,696	5.95	14,235
1985	60,890.02	57,769	37,323	29,656	5.98	4,959
1986	48,929.24	46,169	29,829	23,993	6.05	3,966

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTRAL GAS METER SHOP						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -10						
1989	32,289.18	30,105	19,450	16,068	6.02	2,669
1990	121,693.31	112,686	72,804	61,059	6.11	9,993
1991	15,447.22	14,238	9,199	7,793	6.09	1,280
1992	22,637.37	20,733	13,395	11,506	6.13	1,877
1993	83,529.17	76,170	49,212	42,670	6.09	7,007
1994	29,996.04	27,175	17,557	15,438	6.10	2,531
1995	2,142.08	1,925	1,244	1,113	6.17	180
1997	21,249.25	18,835	12,169	11,205	6.15	1,822
1999	52,752.61	45,958	29,692	28,335	6.17	4,592
2002	2,203.71	1,864	1,204	1,220	6.17	198
2005	151,364.52	122,961	79,442	87,059	6.20	14,042
2007	34,080.52	26,729	17,269	20,220	6.24	3,240
2009	3,961.03	2,976	1,923	2,434	6.26	389
2010	37,691.74	27,621	17,845	23,616	6.26	3,773
2011	80,393.59	57,251	36,989	51,444	6.26	8,218
2015	180,680.87	108,080	69,828	128,921	6.29	20,496
2016	14,905.88	8,323	5,377	11,019	6.30	1,749
2017	8,452.47	4,326	2,795	6,503	6.32	1,029
	2,066,628.28	1,849,827	1,195,131	1,078,160		179,635

PERU OPERATIONS HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2028
NET SALVAGE PERCENT.. -10

1955	1,656.16	1,697	1,096	725	4.96	146
1958	273,508.89	279,439	180,539	120,321	4.94	24,356
1962	7,603.85	7,742	5,002	3,362	4.86	692
1963	13,414.08	13,608	8,792	5,964	5.02	1,188
1964	13,051.62	13,270	8,573	5,783	4.79	1,207
1966	1,532.82	1,553	1,003	683	4.85	141
1967	56,861.25	57,281	37,008	25,539	5.10	5,008
1970	2,400.28	2,412	1,558	1,082	4.97	218
1971	285.03	286	185	129	4.99	26
1972	2,364.05	2,364	1,527	1,073	5.06	212
1974	753.43	752	486	343	4.97	69
1977	6,713.64	6,653	4,298	3,087	5.01	616
1978	898.82	889	574	414	5.00	83
1982	15,923.58	15,537	10,038	7,478	5.16	1,449

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PERU OPERATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. -10						
1984	33,503.27	32,490	20,991	15,863	5.17	3,068
1985	18,803.24	18,150	11,726	8,957	5.24	1,709
1986	4,850.80	4,674	3,020	2,316	5.17	448
1989	4,234.24	4,026	2,601	2,057	5.26	391
1990	13,846.90	13,117	8,475	6,757	5.24	1,290
1993	12,586.30	11,763	7,600	6,245	5.22	1,196
1995	23,237.05	21,440	13,852	11,709	5.29	2,213
1996	9,736.14	8,941	5,777	4,933	5.24	941
1997	3,610.41	3,292	2,127	1,845	5.27	350
1999	413.66	372	240	215	5.24	41
2004	36,573.98	31,260	20,196	20,035	5.31	3,773
2011	49,510.87	37,203	24,036	30,426	5.34	5,698
2012	12,431.17	9,061	5,854	7,820	5.35	1,462
2013	58,994.04	41,493	26,808	38,086	5.36	7,106
2015	6,939.87	4,449	2,874	4,759	5.37	886
2016	365,795.85	220,220	142,279	260,096	5.38	48,345
2017	40,330.37	22,421	14,486	29,878	5.38	5,554
2018	213,343.84	106,872	69,048	165,631	5.38	30,786
2020	95,106.85	33,111	21,392	83,225	5.40	15,412
	1,400,816.35	1,027,838	664,063	876,835		166,080

FORT WAYNE OPERATIONS HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -10

1925	216,452.87	236,789	152,984	85,114	0.54	85,114
1929	2,394.95	2,562	1,655	979	2.65	369
1930	279.57	299	193	114	2.74	42
1936	630.00	653	422	271	5.25	52
1938	100.00	103	67	43	5.59	8
1949	1,166.63	1,141	737	546	9.14	60
1952	15,051.08	14,589	9,426	7,131	9.50	751
1953	9,270.44	8,930	5,769	4,428	9.87	449
1954	6,908.64	6,612	4,272	3,328	10.24	325
1955	435,255.41	413,667	267,261	211,520	10.62	19,917
1956	59,139.34	56,239	36,335	28,719	10.42	2,756
1957	110,424.72	104,219	67,334	54,134	10.84	4,994
1958	81,144.85	76,567	49,468	39,791	10.69	3,722

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORT WAYNE OPERATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1959	3,206.99	3,002	1,940	1,588	11.13	143
1960	4,217.97	3,944	2,548	2,092	11.03	190
1961	19,312.92	17,900	11,565	9,679	11.49	842
1962	188.09	174	112	94	11.44	8
1963	9,804.72	9,049	5,846	4,939	11.42	432
1964	456.17	417	269	232	11.92	19
1965	12,585.73	11,463	7,406	6,438	11.94	539
1967	26,270.70	23,737	15,336	13,562	12.07	1,124
1968	85,944.35	77,285	49,932	44,607	12.17	3,665
1969	1,678.77	1,502	970	876	12.29	71
1971	31,669.93	27,988	18,082	16,755	12.60	1,330
1972	5,796.32	5,087	3,287	3,089	12.79	242
1973	33,338.03	29,227	18,883	17,789	12.61	1,411
1975	9,317.86	8,034	5,191	5,059	13.10	386
1976	21,811.49	18,743	12,109	11,883	13.02	913
1977	108,711.83	92,497	59,760	59,823	13.32	4,491
1978	2,647.00	2,241	1,448	1,464	13.31	110
1980	9,036.78	7,563	4,886	5,054	13.36	378
1981	59,842.19	49,719	32,122	33,704	13.45	2,506
1984	48,102.07	39,113	25,270	27,642	13.58	2,035
1985	87,221.41	70,154	45,325	50,619	13.78	3,673
1986	125,944.22	100,634	65,017	73,521	13.75	5,347
1987	127,591.10	100,645	65,024	75,326	14.00	5,380
1988	1,965.70	1,537	993	1,169	14.04	83
1989	153,951.07	119,135	76,970	92,376	14.12	6,542
1990	1,239,427.08	952,723	615,533	747,837	14.01	53,379
1991	80,075.23	60,759	39,255	48,828	14.16	3,448
1992	26,597.42	19,988	12,914	16,343	14.14	1,156
1993	38,177.26	28,246	18,249	23,746	14.36	1,654
1994	44,169.51	32,261	20,843	27,743	14.42	1,924
1995	46,268.20	33,448	21,610	29,285	14.34	2,042
1996	73,005.09	51,926	33,548	46,757	14.48	3,229
1997	64,419.90	45,174	29,186	41,676	14.50	2,874
1998	20,693.83	14,277	9,224	13,539	14.56	930
1999	42,515.74	28,795	18,604	28,164	14.67	1,920
2000	127,322.91	84,761	54,762	85,293	14.68	5,810
2001	21,852.96	14,264	9,216	14,823	14.73	1,006
2002	88,393.32	56,414	36,448	60,785	14.83	4,099
2003	109,413.03	68,289	44,120	76,234	14.87	5,127
2004	24,979.21	15,250	9,853	17,624	14.83	1,188
2005	26,766.35	15,870	10,253	19,190	14.97	1,282

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FORT WAYNE OPERATIONS HEADQUARTERS						
INTERIM SURVIVOR CURVE.. IOWA 50-S0						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
2007	76,314.47	42,678	27,573	56,373	14.99	3,761
2008	97,573.40	52,603	33,986	73,345	15.09	4,861
2009	7,842.49	4,065	2,626	6,000	15.15	396
2012	13,871.10	6,216	4,016	11,242	15.27	736
2014	42,583.40	16,723	10,804	36,037	15.31	2,354
2015	226,261.45	81,585	52,710	196,177	15.38	12,755
2016	1,021,982.50	333,882	215,714	908,467	15.38	59,068
2017	41,790.40	12,085	7,808	38,162	15.42	2,475
2018	527,894.65	130,886	84,563	496,122	15.46	32,091
2020	117,452.31	17,933	11,586	117,611	15.52	7,578
	6,176,475.12	3,964,261	2,561,220	4,232,903		377,562

OTHER MISCELLANEOUS STRUCTURES

SURVIVOR CURVE.. IOWA 50-S0

NET SALVAGE PERCENT.. -10

1938	410.00	423	273	178	5.59	32
1949	370.62	360	233	175	9.83	18
1950	1,190.45	1,149	742	567	10.15	56
1951	1,467.31	1,408	910	704	10.47	67
1953	509.55	483	312	248	11.15	22
1954	5,079.13	4,784	3,091	2,496	11.50	217
1955	281.69	264	171	139	11.87	12
1957	296.47	276	178	148	12.02	12
1958	1,262.55	1,165	753	636	12.42	51
1959	111,371.60	101,903	65,837	56,672	12.84	4,414
1960	9,861.73	8,950	5,782	5,066	13.26	382
1961	6,672.60	6,004	3,879	3,461	13.68	253
1962	6,896.89	6,150	3,973	3,613	14.13	256
1963	1,189.37	1,051	679	629	14.58	43
1965	467.95	408	264	251	14.96	17
1967	7,104.07	6,072	3,923	3,891	15.93	244
1968	1,664.75	1,417	915	916	15.92	58
1970	1,359.80	1,131	731	765	16.94	45
1971	6,526.95	5,398	3,488	3,692	16.99	217
1972	55,484.94	45,311	29,274	31,759	17.52	1,813
1973	9,952.51	8,075	5,217	5,731	17.61	325
1974	9,091.26	7,275	4,700	5,300	18.17	292
1976	1,904.07	1,490	963	1,132	18.86	60

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER MISCELLANEOUS STRUCTURES						
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -10						
1977	676.96	525	339	405	19.02	21
1978	186,948.99	142,758	92,233	113,411	19.60	5,786
1979	18,487.21	13,977	9,030	11,306	19.79	571
1980	1,283.17	960	620	791	20.00	40
1981	15,620.83	11,482	7,418	9,765	20.61	474
1982	1,076.66	782	505	679	20.85	33
1983	20,054.10	14,378	9,289	12,770	21.10	605
1984	1,589.86	1,125	727	1,022	21.38	48
1985	98,197.24	68,461	44,231	63,786	21.67	2,944
1986	14,165.08	9,726	6,284	9,298	21.98	423
1987	13,867.94	9,369	6,053	9,202	22.30	413
1988	25,468.77	16,916	10,929	17,087	22.64	755
1989	4,790.20	3,125	2,019	3,250	22.99	141
1990	30,205.02	19,331	12,489	20,736	23.36	888
1992	8,046.29	4,967	3,209	5,642	23.85	237
1994	2,515.68	1,483	958	1,809	24.69	73
1995	23,531.12	13,594	8,783	17,101	24.86	688
1996	88,832.14	50,235	32,456	65,260	25.05	2,605
1997	69,397.82	38,154	24,650	51,687	25.52	2,025
1998	21,665.59	11,621	7,508	16,324	25.75	634
1999	113,340.84	59,183	38,237	86,438	26.00	3,325
2000	197,870.27	100,384	64,856	152,801	26.28	5,814
2001	692,314.99	340,564	220,031	541,516	26.58	20,373
2002	35,785.87	17,029	11,002	28,362	26.89	1,055
2003	164,990.55	75,736	48,931	132,558	27.23	4,868
2004	56,932.48	25,257	16,318	46,308	27.37	1,692
2005	89,474.64	38,070	24,596	73,826	27.75	2,660
2006	6,862.92	2,802	1,810	5,739	27.95	205
2007	1,006,303.59	391,190	252,739	854,195	28.36	30,120
2008	75,158.06	27,811	17,968	64,706	28.60	2,262
2009	195,940.58	68,971	44,561	170,974	28.69	5,959
2010	50,358.86	16,685	10,780	44,615	29.00	1,538
2011	363,244.57	112,599	72,748	326,821	29.31	11,150
2012	169,482.85	48,938	31,618	154,813	29.50	5,248
2013	74,803.65	19,929	12,876	69,408	29.72	2,335
2014	18,642.76	4,548	2,938	17,569	29.82	589
2015	1,634,124.14	358,609	231,689	1,565,847	30.09	52,039
2016	406,851.66	79,125	51,121	396,416	30.26	13,100
2017	296,786.17	50,080	32,356	294,109	30.34	9,694

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER MISCELLANEOUS STRUCTURES						
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -10						
2018	96,516.21	13,664	8,828	97,340	30.47	3,195
2019	101,251.41	11,427	7,383	103,994	30.63	3,395
2020	338,835.56	28,140	18,181	354,538	30.61	11,582
	7,072,709.56	2,534,657	1,637,585	6,142,396		220,508
	25,544,246.96	15,365,322	9,927,188	18,171,485		1,321,812
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 5.17

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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	38,321.29	37,363	37,085	1,236	0.50	1,236
2004	14,411.25	13,330	13,231	1,180	1.50	787
2005	14,280.19	12,495	12,402	1,878	2.50	751
2006	12,257.05	10,112	10,037	2,220	3.50	634
2007	65,593.30	50,835	50,457	15,136	4.50	3,364
2008	325,966.07	236,325	234,567	91,399	5.50	16,618
2009	31,763.78	21,441	21,282	10,482	6.50	1,613
2010	26,398.06	16,499	16,376	10,022	7.50	1,336
2011	7,820.76	4,497	4,464	3,357	8.50	395
2012	21,414.66	11,243	11,159	10,256	9.50	1,080
2013	35,291.60	16,764	16,639	18,653	10.50	1,776
2014	34,348.51	14,598	14,489	19,860	11.50	1,727
2015	225,083.46	84,406	83,778	141,305	12.50	11,304
2016	158,342.76	51,461	51,079	107,264	13.50	7,945
2017	1,296.68	357	354	943	14.50	65
2018	28,282.72	6,364	6,317	21,966	15.50	1,417
2019	8,258.11	1,445	1,434	6,824	16.50	414
	1,049,130.25	589,535	585,150	463,980		52,462
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 5.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 391.20 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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	11,097.13	10,304	9,719	1,378	0.50	1,378
2017	6,986.58	5,489	5,178	1,809	1.50	1,206
	18,083.71	15,793	14,897	3,187		2,584
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.2						14.29

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000#

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L4						
NET SALVAGE PERCENT.. +15						
1997	117,177.23	96,005	99,601			
1999	112,594.06	90,862	95,704			
	229,771.29	186,867	195,305			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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	29,605.23	29,112	28,735	870	0.50	870
1996	12,789.57	11,297	11,151	1,639	3.50	468
1997	24,407.41	20,746	20,477	3,930	4.50	873
1999	765.27	599	591	174	6.50	27
2001	438.51	314	310	129	8.50	15
2002	1,691.58	1,156	1,141	551	9.50	58
2005	2,590.37	1,511	1,491	1,099	12.50	88
2006	2,871.35	1,579	1,559	1,312	13.50	97
2015	60,971.23	15,243	15,046	45,925	22.50	2,041
2019	13,487.49	1,574	1,554	11,933	26.50	450
	149,618.01	83,131	82,055	67,563		4,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 3.33

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	621,094.08	608,672	605,819	15,275	0.50	15,275
1999	2,086,379.31	1,961,197	1,952,003	134,376	1.50	89,584
2000	333,131.36	299,818	298,412	34,719	2.50	13,888
2001	202,029.61	173,745	172,931	29,099	3.50	8,314
2002	848,534.73	695,798	692,536	155,999	4.50	34,666
2003	540,763.43	421,795	419,818	120,945	5.50	21,990
2004	298,392.75	220,811	219,776	78,617	6.50	12,095
2005	429,058.85	300,341	298,933	130,126	7.50	17,350
2006	502,773.44	331,830	330,274	172,499	8.50	20,294
2007	712,847.64	441,966	439,894	272,954	9.50	28,732
2008	423,500.69	245,630	244,478	179,023	10.50	17,050
2009	216,984.14	117,171	116,622	100,362	11.50	8,727
2010	557,063.31	278,532	277,226	279,837	12.50	22,387
2011	286,210.22	131,657	131,040	155,170	13.50	11,494
2012	326,659.37	137,197	136,554	190,105	14.50	13,111
2013	961,027.25	365,190	363,478	597,549	15.50	38,552
2014	558,470.10	189,880	188,990	369,480	16.50	22,393
2015	1,387,659.80	416,298	414,346	973,314	17.50	55,618
2016	1,178,015.70	306,284	304,848	873,168	18.50	47,198
2017	943,687.35	207,611	206,638	737,049	19.50	37,797
2018	1,175,930.57	211,668	210,676	965,255	20.50	47,086
2019	1,277,967.70	178,915	178,076	1,099,892	21.50	51,158
2020	885,474.16	88,547	88,132	797,342	22.50	35,437
	16,753,655.56	8,330,553	8,291,500	8,462,156		670,196
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6						4.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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	55,174.48	53,795	53,447	1,727	0.50	1,727
2004	111,060.31	102,731	102,066	8,994	1.50	5,996
2005	9,110.39	7,972	7,920	1,190	2.50	476
2006	26,360.29	21,747	21,606	4,754	3.50	1,358
2008	34,679.12	25,142	24,979	9,700	5.50	1,764
2009	73,120.62	49,356	49,036	24,085	6.50	3,705
2010	81,035.26	50,647	50,319	30,716	7.50	4,095
2011	68,479.19	39,376	39,121	29,358	8.50	3,454
2012	684,958.65	359,603	357,274	327,685	9.50	34,493
2013	401,853.72	190,881	189,645	212,209	10.50	20,210
2015	83,346.60	31,255	31,053	52,294	12.50	4,184
2016	60,220.61	19,572	19,445	40,776	13.50	3,020
2018	136,252.58	30,657	30,459	105,794	15.50	6,825
2019	5,063.71	886	880	4,184	16.50	254
	1,830,715.53	983,620	977,250	853,466		91,561

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 5.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1949	494.00	420	420			
1966	791.00	672	672			
1967	1,707.61	1,451	1,451			
1968	4,036.60	3,431	3,431			
1972	23,266.50	19,777	19,777			
1973	729.00	620	620			
1974	10,000.00	8,500	8,500			
1980	22,658.71	19,260	19,260			
1981	9,061.95	7,703	7,703			
1983	32,115.57	27,298	27,298			
1984	8,335.81	7,085	7,085			
1987	76,321.32	64,250	64,873			
1988	8,361.97	7,038	7,108			
1990	9,817.36	8,163	8,345			
1992	15,484.54	12,725	13,162			
1993	109,582.68	89,308	93,145			
1994	84,127.14	68,069	71,508			
1995	62,711.48	50,426	53,305			
1996	53,164.92	42,393	45,190			
1997	109,500.95	86,393	93,076			
1998	75,627.43	59,064	64,283			
1999	151,313.40	116,964	128,616			
	869,209.94	701,010	738,828			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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						
2008	142,151.90	137,414	135,679	6,473	0.50	6,473
2009	67,290.82	60,562	59,797	7,494	1.50	4,996
2010	243,531.67	202,942	200,380	43,152	2.50	17,261
2011	213,563.99	163,733	161,666	51,898	3.50	14,828
2012	164,309.05	115,016	113,564	50,745	4.50	11,277
2013	2,770.80	1,755	1,733	1,038	5.50	189
2014	157,587.22	89,300	88,172	69,415	6.50	10,679
2015	6,760.27	3,380	3,337	3,423	7.50	456
2017	37.64	14	14	24	9.50	3
2018	964,078.89	289,224	285,572	678,507	10.50	64,620
2020	170,058.12	28,344	27,986	142,072	12.50	11,366
	2,132,140.37	1,091,684	1,077,900	1,054,240		142,148
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 6.67

NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2022

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	35,849.84	34,954	34,477	1,373	0.50	1,373
2004	24,028.06	22,226	21,923	2,105	1.50	1,403
2006	7,361.38	6,073	5,990	1,371	3.50	392
2007	306.10	237	234	72	4.50	16
2008	19,322.92	14,009	13,818	5,505	5.50	1,001
2010	8,701.72	5,439	5,365	3,337	7.50	445
2012	13,124.81	6,891	6,797	6,328	9.50	666
2013	196,700.91	93,433	92,159	104,542	10.50	9,956
2015	17,178.19	6,442	6,354	10,824	12.50	866
2017	61,501.84	16,913	16,683	44,819	14.50	3,091
	384,075.77	206,617	203,800	180,276		19,209

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.4 5.00