INDIANA GAS COMPANY, INC.

d/b/a VECTREN ENERGY DELIVERY OF INDIANA, INC.

A CENTERPOINT ENERGY COMPANY

(VECTREN NORTH)

IURC CAUSE NO. 45468

DIRECT TESTIMONY

OF

JOHN J. SPANOS

PRESIDENT

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

ON

DEPRECIATION STUDY ON BEHALF OF VECTREN NORTH

SPONSORING PETITIONER'S EXHIBIT NO. 10,

ATTACHMENT JJS-1

Glossary of Acronyms

CenterPoint	CenterPoint Energy, Inc.
Company	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Gannett Fleming	Gannett Fleming Valuation and Rate Consultants, LLC
IURC or Commission	Indiana Utility Regulatory Commission
Petitioner	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Vectren	Vectren Corporation
Vectren North	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc.
Vectren Ohio	Vectren Energy Delivery of Ohio, Inc.
Vectren South	Southern Indiana Gas and Electric Company d/b/a Vectren Energy Delivery of Indiana, Inc.

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DIRECT TESTIMONY OF JOHN J. SPANOS

I. INTRODUCTION

Q. Please state your name and business address.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania, 17011.

Q. Are you associated with any firm?

A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC (Gannett Fleming).

Q. How long have you been associated with Gannett Fleming?

A. I have been associated with the firm since college graduation in June 1986.

Q. What is your position with the firm?

A. I am President.

Q. On whose behalf are you testifying in this case?

A. I am testifying on behalf of Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc., a CenterPoint Energy Company ("Vectren North" or "Company").

Q. Please state your qualifications.

A. I have over 34 years of depreciation experience which includes giving expert testimony in over 340 cases before 41 regulatory commissions, including this Commission. These cases have included depreciation studies in the electric, gas, water, wastewater and pipeline industries. In addition to cases where I have submitted testimony, I have supervised over 700 other depreciation or valuation assignments. Please refer to Appendix A for my qualifications statement, which includes further information with respect to my work history, case experience, and leadership in the Society of Depreciation Professionals.

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. What is the purpose of your testimony in this proceeding?

A. My testimony will support and explain the depreciation study conducted under my direction and supervision for Vectren North.

II. DISCUSSION

Q. Please define the concept of depreciation.

A. Depreciation refers to 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, against which the Company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, obsolescence, changes in the art, changes in demand and the requirements of public authorities.

Q. Please identify Petitioner's Exhibit No. 10, Attachment JJS-1.

A. Petitioner's Exhibit No. 10, Attachment JJS-1 is a report entitled, "2019 Depreciation Study - Calculated Annual Depreciation Accruals Related to Gas Plant as of December 31, 2019." This report sets forth the results of my depreciation study for Vectren North.

Q. Is Petitioner's Exhibit No. 10, Attachment JJS-1 a true and accurate copy of your depreciation study?

A. Yes.

Q. Does Petitioner's Exhibit No. 10, Attachment JJS-1 accurately portray the results of your depreciation study as of December 31, 2019?

A. Yes.

Q. In preparing the depreciation study, did you follow generally accepted practices in the field of depreciation and valuation?

A. Yes.

Q. What was the purpose of your depreciation study?

A. The purpose of the depreciation study was to estimate the annual depreciation accruals related to gas plant in service for ratemaking purposes and determine appropriate average service lives and net salvage percents for each plant account.

Q. Please describe the contents of your report.

A. The Depreciation Study is presented in nine parts. Part I, Introduction, presents the scope and basis for the Depreciation Study. Part II, Estimation of Survivor Curves, includes descriptions of the methodology of estimating survivor curves. Parts III and IV set forth the analysis for determining service life and net salvage estimates. Part V, Calculation of Annual and Accrued Depreciation, includes the concepts of depreciation and amortization using the remaining life. Part VI, Results of Study, presents a description of the results of my analysis and a summary of the depreciation calculations. Parts VII, VIII and IX include graphs and tables that relate to the service life and net salvage analyses, and the detailed depreciation calculations by account.

The Depreciation Study also includes several tables and tabulations of data and calculations. Table 1 on pages VI-4 and VI-5 of the Depreciation Study presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2019, the book depreciation reserve, and the calculated annual depreciation accrual and rate for each account or subaccount. The section beginning on page VII-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VIII-2 presents the results of the net salvage analysis. The section beginning on page IX-2 presents the depreciation calculations related to surviving original cost as of December 31, 2019.

The Depreciation Study was prepared using my firm's proprietary computer program. The output from the program is in Word format. For purposes of filing, the Word document has been printed to PDF. The figures, schedules and tables, except for Table 1, were not originally produced in Excel or similar format.

Q. Please explain how you performed your depreciation study.

A. I used the straight line remaining life method of depreciation, with the equal life group procedure for all plant assets except some general plant accounts. The annual depreciation is based on a method of depreciation accounting that seeks to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of each unit, or group of assets, in a systematic and rational manner.

For General Plant Accounts 691.1, 691.2, 693.0, 694.0, 695.0, 697.0 and 698.0, I used the straight line remaining life method of amortization. The annual amortization is based on amortization accounting that distributes the unrecovered cost of fixed capital assets over the remaining amortization period selected for each account and vintage.

Q. How did you determine the recommended annual depreciation accrual rates?

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

Q. Please describe the first phase of the depreciation study, in which you estimated the service life and net salvage characteristics for each depreciable group.

A. The service life and net salvage study consisted of compiling historic data from records related to Vectren North plant; analyzing these data to obtain historic trends of survivor and net salvage characteristics; obtaining supplementary information from Vectren North management, and operating personnel concerning practices and plans as they relate to plant operations; and interpreting the above data and the estimates used by other gas utilities to form judgments regarding average service life and net salvage characteristics.

Q. What historic data did you analyze for the purpose of estimating service life characteristics?

A. For most accounts, I analyzed the Company's accounting entries that record plant transactions during the period 2001 through 2019, however, the major accounts had longer periods of available data. The transactions included additions, retirements, transfers, sales, and the related balances. The Company records also included surviving dollar value by year installed for each plant account as of December 31, 2019.

Q. What method did you use to analyze this service life data?

A. I used the retirement rate method. This is the most appropriate method when aged retirement data are available, because this method determines the average rates of retirement actually experienced by the Company during the period of time covered by the study.

Q. Please describe how you used the retirement rate method to analyze Vectren North service life data.

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

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

A. Iowa type curves are a widely used group of generalized survivor curves that contain the range of survivor characteristics usually experienced by utilities and other industrial companies. The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observing and classifying the ages at which various types of property used by utilities and other industrial companies had been retired.

Iowa type curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Iowa curves and truncated Iowa curves were used in this study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements.

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 48-R3 indicates an average service life of forty-eight years; a right-moded, or R, type curve (the mode occurs after average life for right-moded curves); and a moderate height, 3, for the mode (possible modes for R type curves range from 1 to 5).

Q. Are the factors considered in your estimates of service life and net salvage percents presented in Petitioner's Exhibit No. 10, Attachment JJS-1?

A. Yes. A discussion of the factors considered in the estimation of service lives and net salvage percents are presented in Part III and Part IV of Petitioner's Exhibit No. 10, Attachment JJS-1.

Q. Did you physically observe Vectren North plant and equipment as part of your depreciation study?

A. Yes. I made a field review of Vectren North property during October 2020 to observe representative portions of plant. Field reviews are conducted to become familiar with Company operations and obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. This knowledge was incorporated in the interpretation and extrapolation of the statistical analyses.

Q. Would you please explain the concept of "net salvage"?

A. Net salvage is a component of the service value of capital assets that is recovered through depreciation rates. The service value of an asset is its original cost less its net salvage. Net salvage is the salvage value received for the asset upon retirement less the cost to retire the asset. When the cost to retire exceeds the salvage value, the result is negative net salvage.

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

For example, the full recovery of the service value of a $3,000 regulator will include not only the $3,000 of original cost, but also, on average, $1,300 to remove the breaker at the end of its life and $100 in salvage value. In this example, the net salvage component is negative $1,200 ($100 - $1,300), and the net salvage percent is negative 40% (($100 - $1,300)/$3,000).

Q. Please describe how you estimated net salvage percentages.

A. The net salvage percentages estimated in the Depreciation Study were based on informed judgment that incorporated factors such as the statistical analyses of historical net salvage data; information provided to me by the Company's operating personnel, general knowledge and experience of industry practices; and trends in the industry in general. The statistical net salvage analyses incorporates the Company's actual historical data for the period 2001 through 2019, and considers the cost of removal and gross salvage ratios to the associated retirements during the 19-year period. Trends of these data are also measured based on three-year moving averages and the most recent five-year indications.

Q. Please describe the second phase of the process that you used in the depreciation study in which you calculated composite remaining lives and annual depreciation accrual rates.

A. After I estimated the service life and net salvage characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each depreciable group based on the straight line remaining life method, using remaining lives weighted consistent with the equal life group procedure. The calculation of annual depreciation accrual rates were developed as of December 31, 2019.

Q. Please describe the straight line remaining life method of depreciation.

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

Q. Please describe the equal life group procedure for calculating remaining life accrual rates.

A. In the equal life group 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. This procedure eliminates the need to base depreciation on average lives, inasmuch as each group is equivalent to a unit having a single life. The full costs of short-lived units are accrued during their lives, leaving no deferral of accruals required to be added to the annual costs associated with long-lived units. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

The equal life group procedure allocates the capital cost of a group property to annual expense in accordance with the consumption of the service value of the group. The more timely return of plant investment accomplished by fully accruing each item's cost during its service life not only reduces the risk of incomplete capital recovery, but also results in less investment-related cost over the life span of a depreciable group. Under the equal life group procedure, the future book accruals (original cost less book reserve) for each vintage are divided by the composite remaining life for the surviving original cost of that vintage. The vintage composite remaining life is derived by summing the original cost less the calculated reserve for each equal life group and dividing by the sum of the whole life annual accruals.

Q. Please describe amortization accounting.

A. Amortization accounting is used for accounts with a large number of units, but small asset values. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. However, depreciation accounting is difficult for these assets because periodic inventories are required to properly reflect plant in service. Consequently, retirements are recorded when a vintage is fully amortized rather than as the units are removed from service. That is, there is no dispersion of retirement. All units are retired when the age of the vintage reaches the amortization period. Each plant account or group of assets is assigned a fixed period which represents an anticipated life during which the asset will render service. For example, in amortization accounting, assets that have a 20-year amortization period will be fully recovered after 20 years of service and taken off the Company books, but not necessarily removed from service. In contrast, assets that are taken out of service before 20 years remain on the books until the amortization period for that vintage has expired.

Q. For which plant accounts is amortization accounting being implemented?

A. Amortization accounting is only appropriate for certain General Plant accounts. These accounts are 691.1, 691.2, 693.0, 694.0, 695.0, 697.0 and 698.0 which represents less than one percent of depreciable plant.

Q. Please use an example to illustrate the development of the annual depreciation accrual rate for a particular group of property in your depreciation study.

A. I will use Account 680.0, Services, as an example because it is one of the largest depreciable groups.

The retirement rate method was used to analyze the survivor characteristics of this property group. Aged plant accounting data were compiled from 1940 through 2019 and analyzed in periods that best represent the overall service life of this property. The life tables for the 1940-2019 and 2010-2019 experience bands are presented in the depreciation study on pages VII-92 through VII-97. Each life table displays the retirement and surviving ratios of the aged plant data exposed to retirement by age interval. For example, page VII-92 of Petitioner's Exhibit No. 10, Attachment JJS-1, shows $93,087 retired during age interval 0.5-1.5 with $479,750,947 exposed to retirement at the beginning of the interval. Consequently, the retirement ratio is 0.0002 ($93,087/$479,750,947) and the survivor ratio is 0.9998 (1-0.0002). The life tables, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 48-R3, on page VII-91 of Petitioner's Exhibit No. 10, Attachment JJS-1.

The net salvage percent is presented on pages VIII-23 and VIII-24. The percentage is based on the result of annual gross salvage minus the cost to remove plant assets as compared to the original cost of plant retired during the period 2001 through 2019. The 19-year period experienced $26,932,220 ($0 - $26,932,220) in net salvage for $36,487,676 plant retired. The result is negative net salvage of 74 percent ($26,932,220/$36,487,676). Recent trends have shown indications of negative 190 percent, however, it was determined that based on industry ranges, historical indications and Company expectations, that negative 120 percent was the most appropriate estimate.

My calculation of the annual depreciation related to original cost of gas utility plant at December 31, 2019 for Account 680.0 is presented on pages IX-41 and IX-42 of Petitioner's Exhibit No. 10, Attachment JJS-1. The calculation is based on the 48-R3 survivor curve, 120% negative net salvage, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. These totals are brought forward to Table 1 on page VI-4.

Q. Have you developed rates for future assets?

A. Yes. Depreciation rates for new classes of assets or accounts that the existing assets are fully depreciated and new installations will need to have a depreciation rate in place are set forth in Petitioner's Exhibit No. 10, Attachment JJS-1, page VI-5. For

Gas Plant Account 611.0, 654.0, 677.0, 693.00 and 696.00, the depreciation rate is for new assets added to each account after December 31, 2019. The rates are based on the life and net salvage parameters of the asset class. For new meter components to be placed in a new subaccount, Account 681.1, the depreciation rate is based on the 15-S1.5 survivor curve and negative 5 percent net salvage.

III. CONCLUSION

Q. In your opinion, are the depreciation and amortization rates set forth in Petitioner's Exhibit No. 10, Attachment JJS-1 the appropriate rates for the commission to adopt in this proceeding for Vectren North?

A. Yes. These rates appropriately reflect the rates at which the costs of Vectren North assets are being consumed over their useful lives. These rates are an appropriate basis for setting gas rates in this matter and for the Company to use for booking depreciation and amortization expense going forward.

Q. Have you prepared a comparison of the current approved depreciation rates and the proposed rates reflected in Petitioner's Exhibit No. 10, Attachment JJS-1?

A. The Company has prepared this comparison and included it in Petitioner's Exhibit No. 18, Schedule B-3.2. This schedule reflects the impact of the change to proposed depreciation rates, as reflected within Petitioner's Exhibit No. 10, Attachment JJS-1, using the projected December 31, 2021 plant in-service balances as discussed and sponsored by Petitioner's Witness Angie M. Bell.

Q. Does this conclude your prefiled direct testimony?

A. Yes, it does.

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VERIFICATION

I, John J. Spanos, affirm under the penalties of perjury that the forgoing representations of fact in my Direct Testimony are true to the best of my knowledge, information and belief.

John J. Spanos

John J. Spanos

Dated: December 18, 2020

Appendix A

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.

Cause No. 45468

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client Utility	Subject
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-El-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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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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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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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	Integrys – 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

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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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
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

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2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2019

Prepared by:

Gannett Fleming

Excellence Delivered ***As Promised***

INDIANA GAS COMPANY, INC.
d/b/a VECTREN ENERGY DELIVERY OF INDIANA, INC.
Evansville, Indiana

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2019

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

Gannett Fleming

Excellence Delivered ***As Promised***

December 7, 2020

Indiana Gas Company, Inc.
d/b/a Vectren Energy Delivery of Indiana, Inc.
One Vectren Square
Evansville, IN 47708

Attention: Jason Stephenson
Vice President and Associated General Counsel – Regulatory Legal

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of Indiana, Inc., a CenterPoint Energy Company ("Vectren North") as of December 31, 2019. 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 Vectren North personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:mle

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d/b/a VECTREN ENERGY DELIVERY OF INDIANA, INC.

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Indiana Gas Company, Inc.'s ("Vectren North" 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, 2019. 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.

Vectren North's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant 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 average service lives and life characteristics for many plant accounts have become slightly longer.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2019 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 $79.9 million when applied to depreciable gas plant balances as of December 31, 2019. 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, 2019	PROPOSED RATE	PROPOSED EXPENSE
Gas Plant			
Manufactured Gas Production Plant	$ 10,592,376.68	0.14	$ 14,691
Underground Storage Plant	45,077,606.54	0.62	281,463
Transmission Plant	362,418,163.93	2.30	8,335,010
Distribution Plant	2,166,237,970.31	3.15	68,207,710
General Plant	108,457,475.99	2.80	3,040,717
Total Depreciable Gas Plant	**$2,692,783,593.45**	**2.97**	**$79,879,591**

PART I. INTRODUCTION

INDIANA GAS COMPANY, INC.
d/b/a VECTREN ENERGY DELIVERY OF INDIANA, INC.
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Indiana Gas Company, Inc. ("Vectren North") to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2019. 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, 2019.

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 2019, 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.

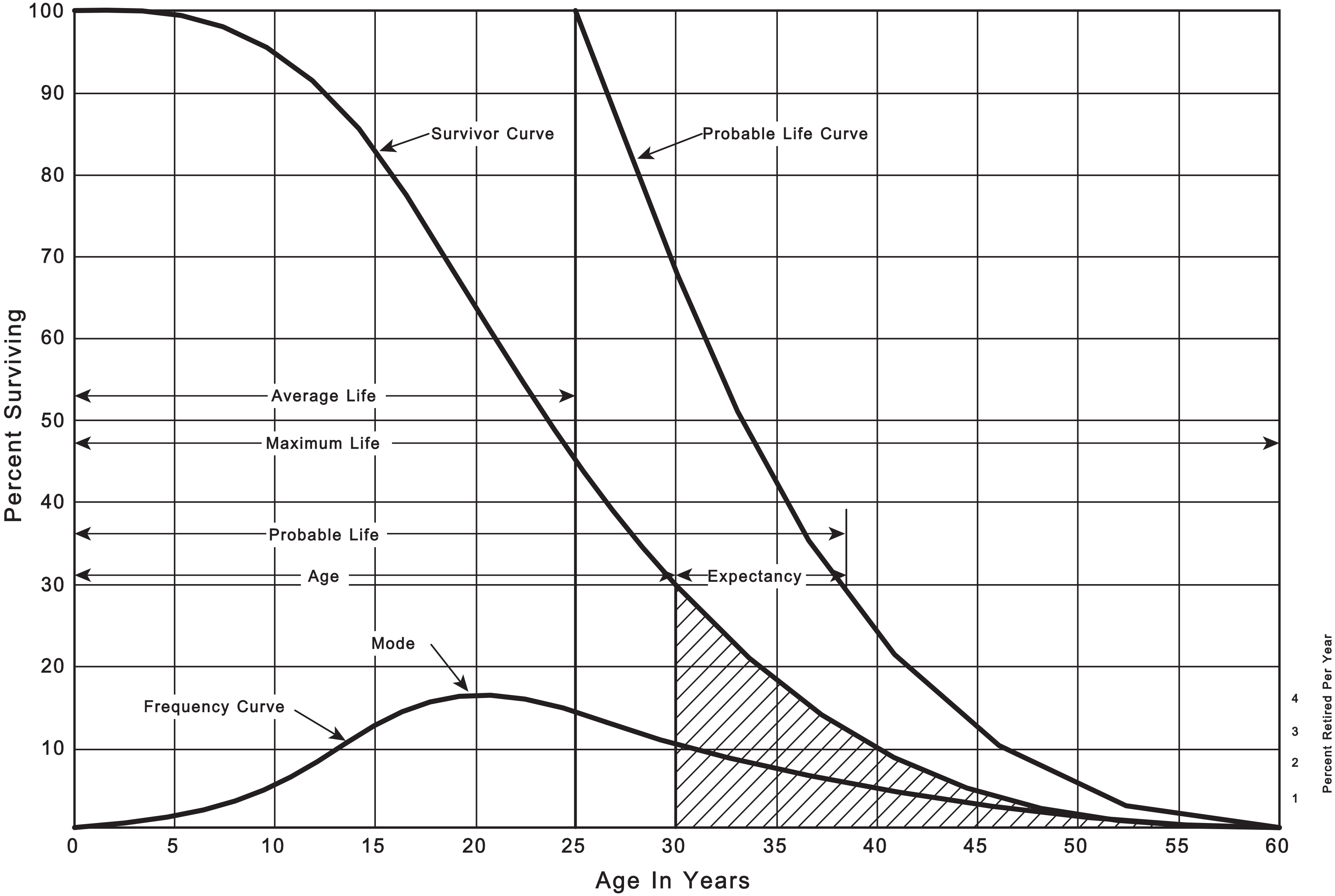


Figure 1. A Typical Survivor Curve and Derived Curves

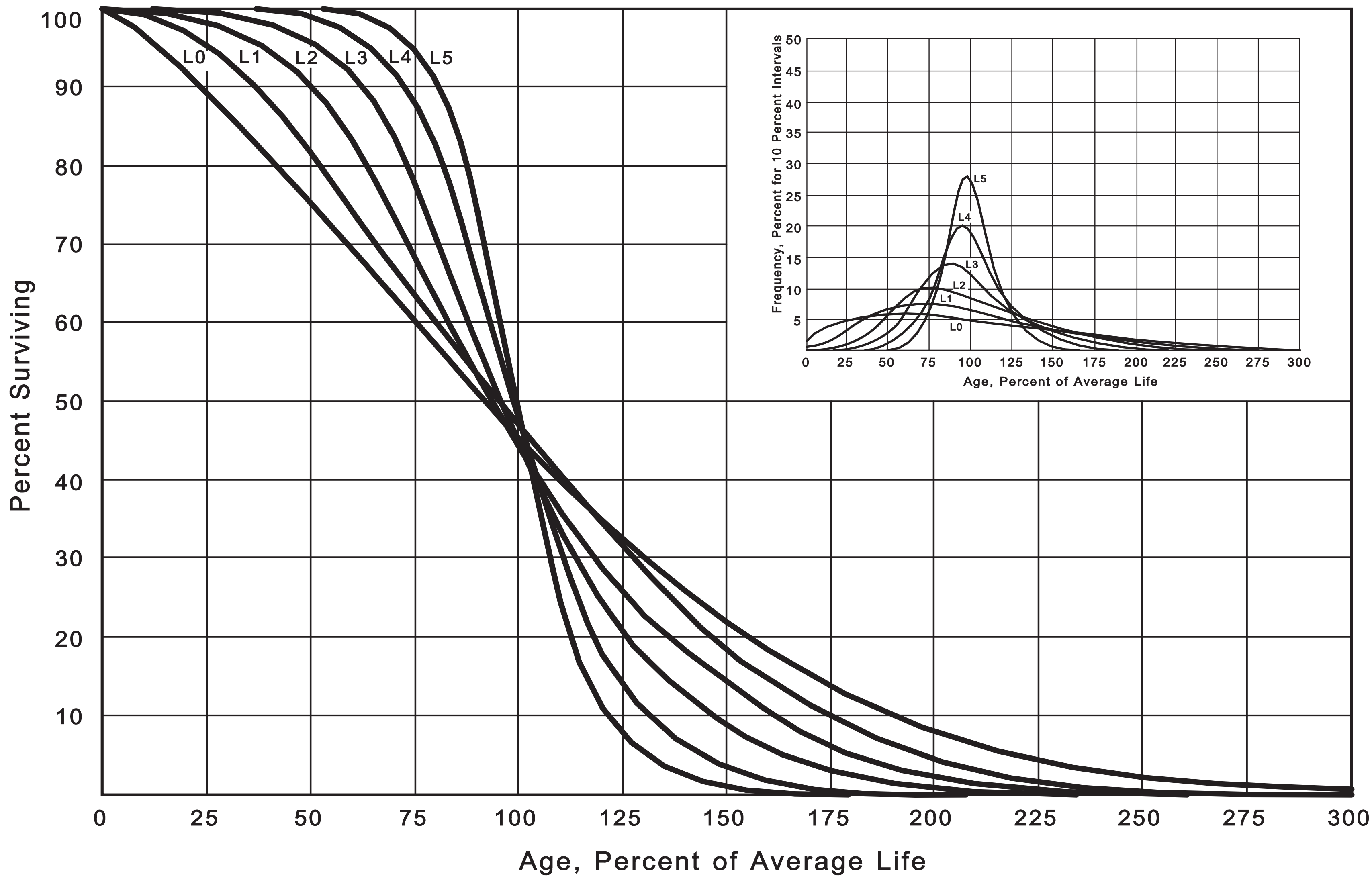


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

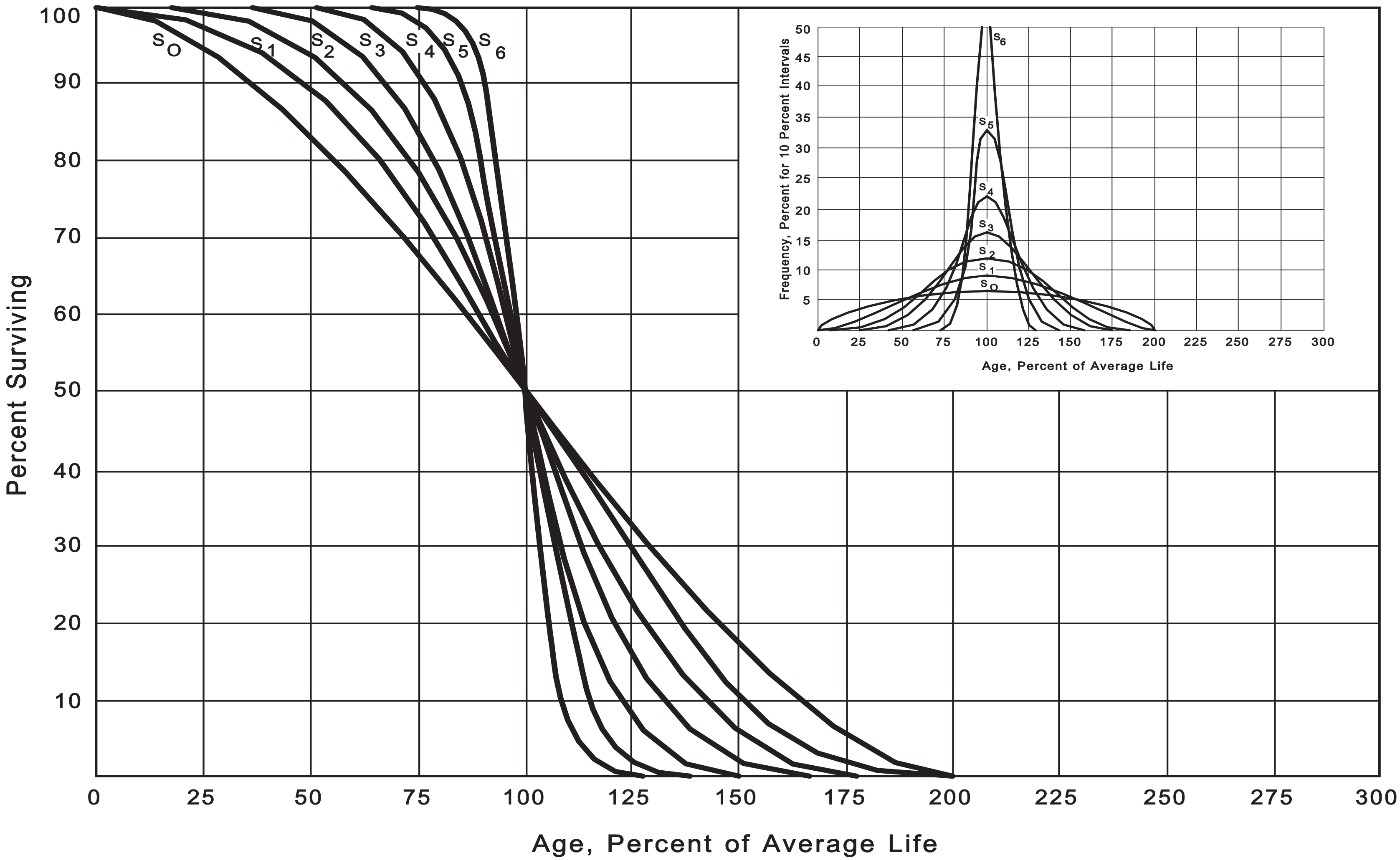


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

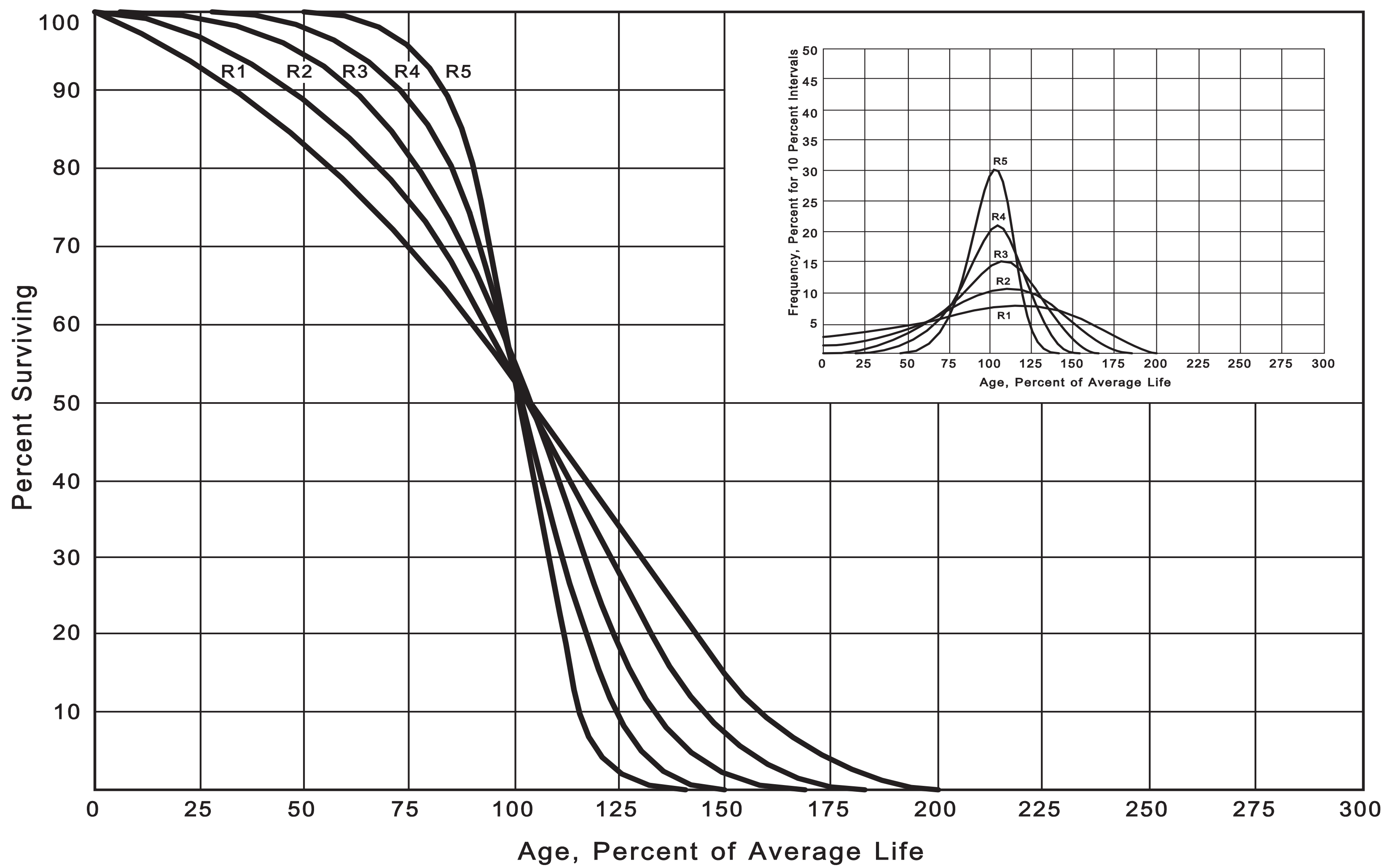


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

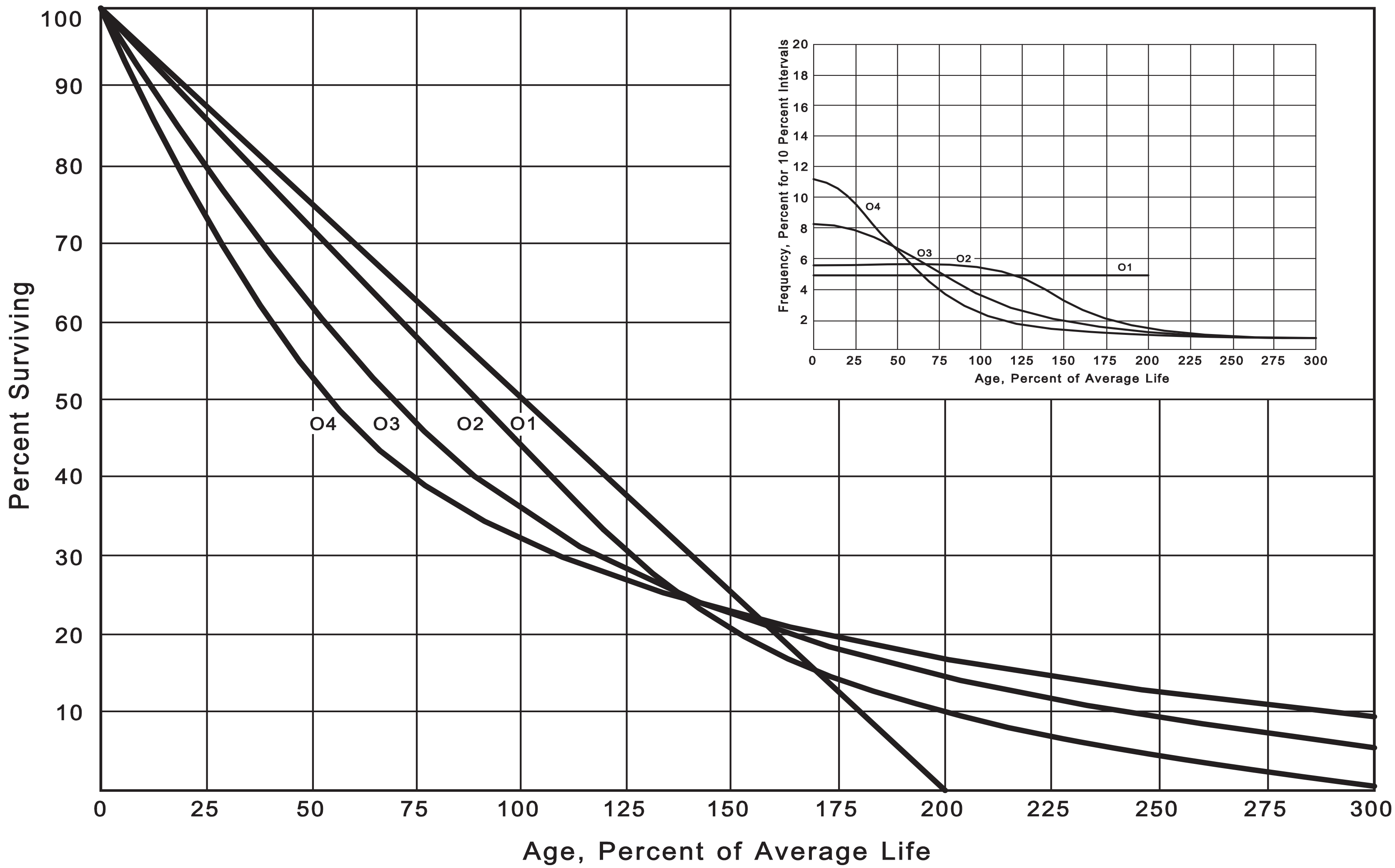


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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.

---

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.
[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirement. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.
[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.
[4]Wolf, 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 2010-2019 during which there were placements during the years 2005-2019. 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-12 and II-13. 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 2005 were retired in 2010. 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 2010 retirements of 2005 installations and ending with the 2019 retirements of the 2014 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

In 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 2010 through 2019 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 2015 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 1. RETIREMENTS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019 | Placement Band 2005-2019

Year	Retirements, Thousands of Dollars During Year										Total During	Age
Placed	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Age Interval	Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2011		5	11	12	13	14	15	16	18	20	113	7½-8½
2012			6	12	13	15	16	17	19	19	124	6½-7½
2013				6	13	15	16	17	19	19	131	5½-6½
2014					7	14	16	17	19	20	143	4½-5½
2015						8	18	20	22	23	146	3½-4½
2016							9	20	22	25	150	2½-3½
2017								11	23	25	151	1½-2½
2018									11	24	153	½-1½
2019										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019 Placement Band 2005-2019

Year Placed (1)	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)	Total During Age Interval (12)	Age Interval (13)
	Acquisitions, Transfers and Sales, Thousands of Dollars During Year											
2005	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2006	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2007	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2008	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2009	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2010	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2011		-	-	-	-	-	-	-	-	-	6	7½-8½
2012			-	-	-	-	-	-	-	-	-	6½-7½
2013				-	-	-	-	(12)[b]	-	-	-	5½-6½
2014					-	-	-	-	22[a]	-	-	4½-5½
2015						-	-	(19)[b]	-	-	10	3½-4½
2016							-	-	-	-	-	2½-3½
2017								-	-	(102)[c]	(121)	1½-2½
2018									-	-	-	½-1½
2019											-	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.

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019 | Placement Band 2005-2019

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2006	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2007	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2008	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2009	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2010	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2011		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2012			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2013				580[a]	574	561	546	530	501	482	3,057	5½-6½
2014					660[a]	653	639	623	628	609	3,789	4½-5½
2015						750[a]	742	724	685	663	4,332	3½-4½
2016							850[a]	841	821	799	4,955	2½-3½
2017								960[a]	949	926	5,719	1½-2½
2018									1,080[a]	1,069	6,579	½-1½
2019										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year

For the entire experience band 2010-2019, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2010-2019 Placement Band 2005-2019

(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	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

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

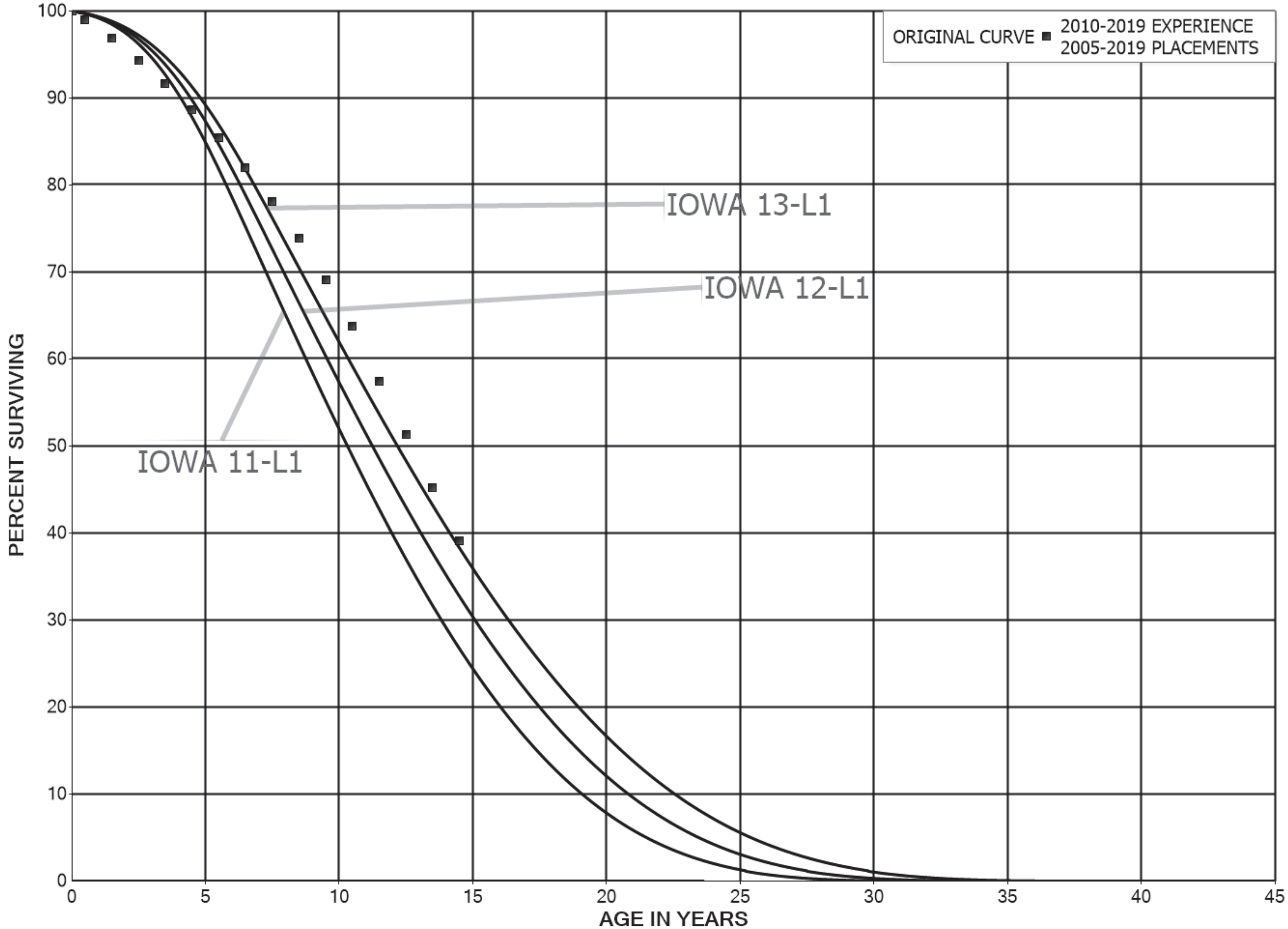


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

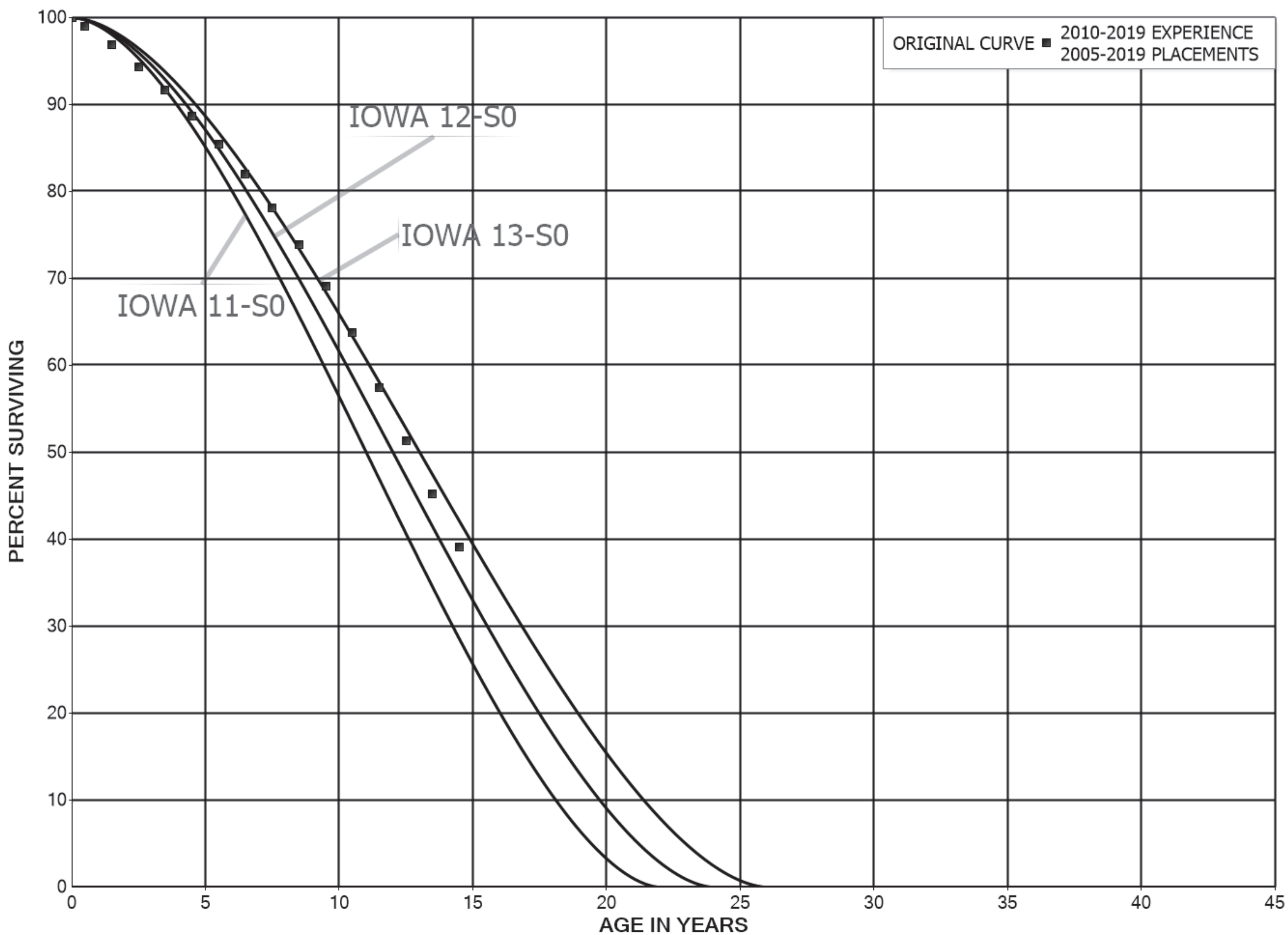


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

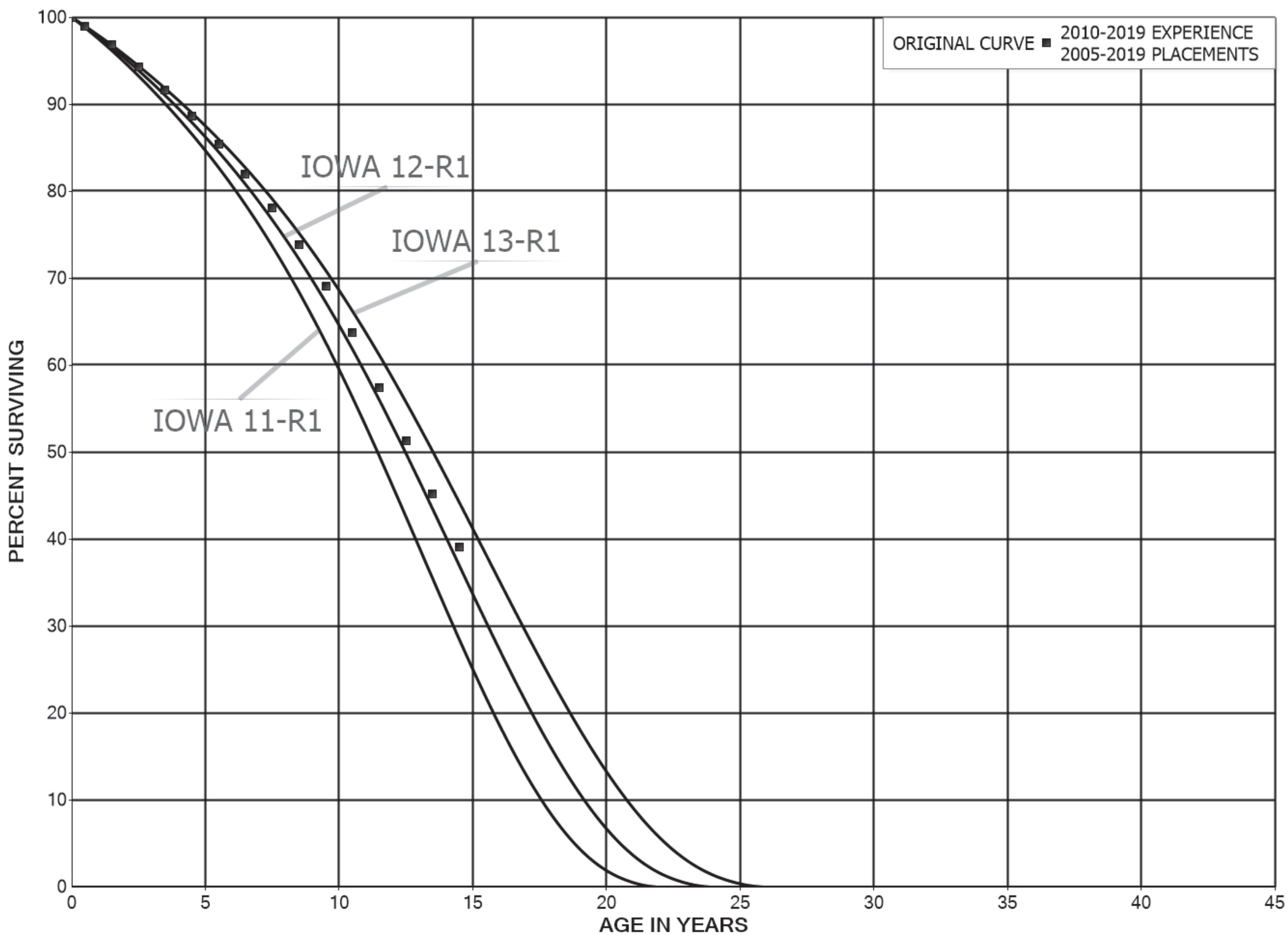
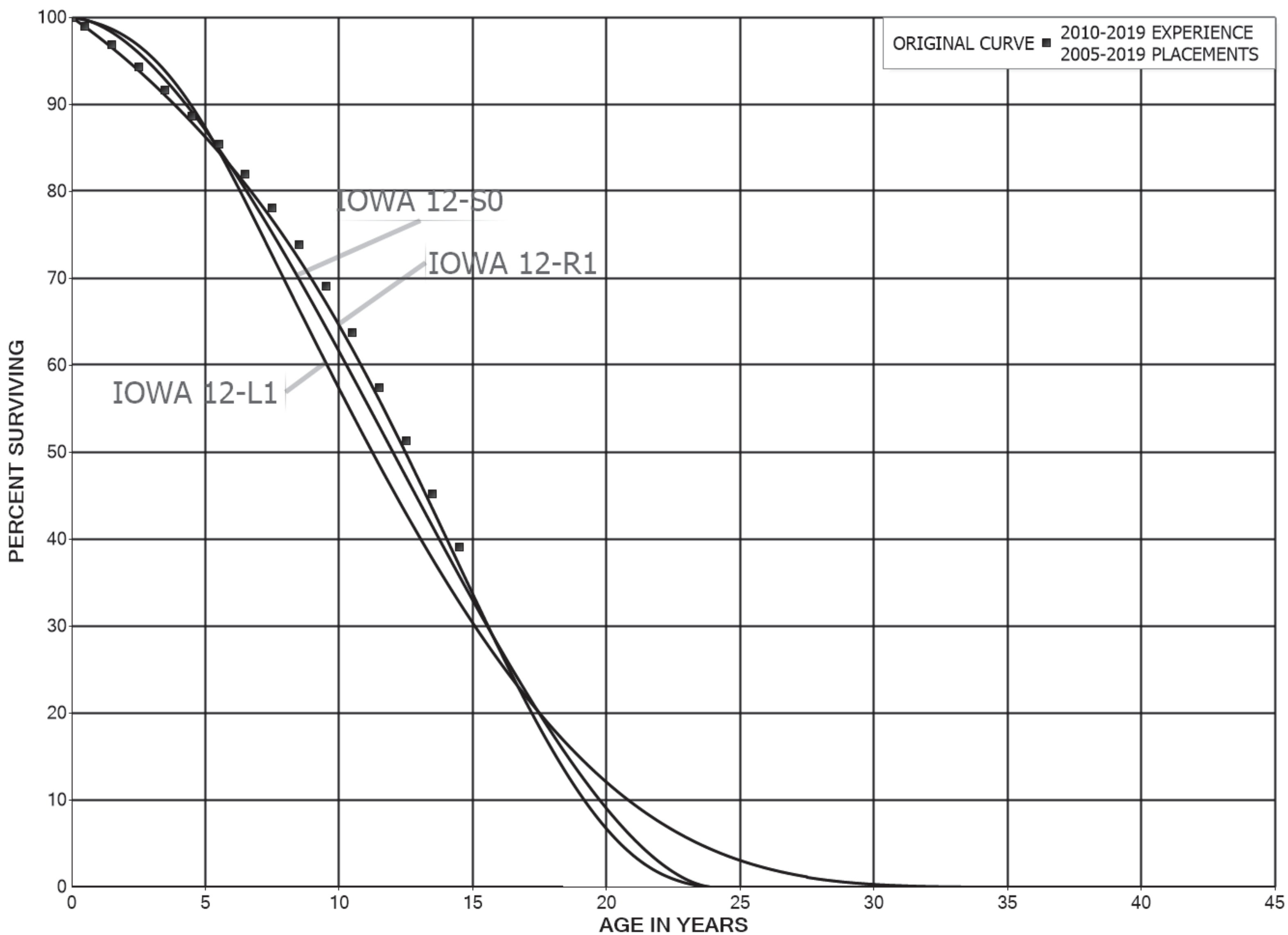


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE

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 most recent field trip.

<u>October 21-22, 2020</u>
Noblesville Operating Center
5th Street and Plum Street Regulating Station
Little Chicago Road Purchase Point and Regulating Station #70
Chatham Hills Regulating Station #65
Hortonville Regulating Station #41
Sheridan Town Border Station #42
Sheridan Purchase Point #53
Carmel 111th Street Regulating Station #62
River Road / Carmel Regulating Station #58
Fishers Lantern Road Regulating Station
Danville Operations Center
10th Street Station and Dan Jones Regulating Station
Avon Regulating Station
Dolan Underground Storage
Hindustan Underground Storage

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 88 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

Account No.	Account Description
MANUAFACTURED GAS PRODUCTION PLANT	
605.00	Structures and Improvements
611.00	Liquified Petroleum Gas Equipment
UNDERGROUND STORAGE PLANT	
651.20	Compressor Station Structures
651.40	Other Structures
652.00	Wells
654.00	Compressor Station Equipment
655.00	Measuring and Regulating Station Equipment
656.00	Purification Equipment
TRANSMISSION PLANT	
667.00	Mains
DISTRIBUTION PLANT	
676.00	Mains
680.00	Services
681.00	Meters
683.00	House Regulators
GENERAL PLANT	
690.00	Structures and Improvements
692.20	Transportation Equipment – Light Trucks
692.30	Transportation Equipment – Trailers
692.40	Transportation Equipment – Heavy Trucks
696.00	Power Operated Equipment

Two of the largest mass accounts, 676.00 and 680.00, are used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through December 2019.

These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 676.00, Mains, is the 70-R4 and is based on the statistical indication for the periods 1915 through 2019 and 2010 through 2019. The 70-R4 is a good fit of the significant portion of the original survivor curve as set forth on page VII-73 and consistent with management outlook for a continuation of the historical experience, and within the typical service life range of 55 to 70 years for mains.

The survivor curve estimate for combined Accounts 680.00, Services, is the 48-R3 and is based on the statistical indication for the periods 1940 through 2019 and 2010 through 2019. The 48-R3 is a good fit of the significant portion of the original survivor curve as set forth on page VII-91 and consistent with management outlook for a continuation of historical experience, and is within typical service life range of 40 to 55 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.

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 2001 through 2019. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 2001 through 2019 contributed significantly toward the net salvage estimates for 20 plant accounts, representing 79 percent of the depreciable plant, as follows:

Account No.	Account Description
MANUFACTURED GAS PRODUCTION PLANT	
605.00	Structures and Improvements
UNDERGROUND STORAGE PLANT	
651.20	Compressor Station Structures
651.30	Measuring and Regulating Station Structures
651.40	Other Structures

652.20 Reservoirs
653.00 Lines
655.00 Measuring and Regulating Station Equipment
656.00 Purification Equipment

DISTRIBUTION PLANT
675.00 Structures and Improvements
676.00 Mains
678.00 Measuring and Regulating Station Equipment – General
679.00 Measuring and Regulating Station Equipment – City Gate
680.00 Services
681.00 Meters
685.00 Industrial Measuring and Regulating Station Equipment

GENERAL PLANT
690.00 Structures and Improvements
692.20 Transportation Equipment – Light Trucks
692.30 Transportation Equipment – Trailers
692.40 Transportation Equipment – Heavy Trucks
696.00 Power Operated Equipment

The analysis for Account 680.00, Services, 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 2001 through 2019 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 2001-2003 through 2017-2019 periods were computed to smooth the annual amounts.

Cost of removal fluctuated throughout but has been relatively higher since 2015. Cost of removal for the 19-year period averaged 74 percent. Cost of removal for the most recent five years has averaged 190 percent. Gross salvage has been zero for the entire 19-year period. The zero percent gross salvage is indicative of the future.

The net salvage percent based on the overall period 2001 through 2019 is 74 percent negative net salvage and based on the most recent five-year period is 190 percent negative net salvage. The range of estimates made by other gas companies for Services is generally between negative 25 to negative 200 percent. The net salvage estimate for services is negative 120 percent, is within the range of other estimates, reflects the trend to more negative net salvage, however, does not anticipate the same levels as those experienced in the last five years.

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 amortization 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:

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

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:

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

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:

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

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.

<u>Equal Life Group Procedure</u>

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 14-L2 survivor curve, net salvage of 0 percent and a December 31, 2019 calculation date.

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

INPUT PARAMETERS:
CALCULATION DATE.. 12-31-2019
SURVIVOR CURVE.... 14-L2

AGE INTERVAL			RETIREMENTS		GROUP		SUMMATION	AVERAGE	
BEG	END	LIFE	DURING INTERVAL	ANNUAL ACCRUAL	YEAR INST	OF ANNUAL ACCRUALS	PERCENT SURVIVING	ANNUAL FACTOR	ACCRUED FACTOR
(1)	(2)	(3)	(4)	(5)=(4)/(3)	(6)	(7)	(8)	(9)	(10)
0.000	1.000	0.500	0.04206	0.04206000000	2019	9.02283557514	99.988649	0.0902	0.0451
1.000	2.000	1.500	0.26584	0.17722666667	2018	8.89216224180	99.825021	0.0891	0.1337
2.000	3.000	2.500	0.65047	0.26018800000	2017	8.67345490847	99.366870	0.0873	0.2183
3.000	4.000	3.500	1.13633	0.32466571429	2016	8.38102805132	98.473466	0.0851	0.2979
4.000	5.000	4.500	1.68609	0.37468666667	2015	8.03135186084	97.062255	0.0827	0.3722
5.000	6.000	5.500	2.47988	0.45088727273	2014	7.61856489114	94.979269	0.0802	0.4411
6.000	7.000	6.500	3.66195	0.56337692308	2013	7.11143279324	91.908353	0.0774	0.5031
7.000	8.000	7.500	4.97379	0.66317200000	2012	6.49815833170	87.590485	0.0742	0.5565
8.000	9.000	8.500	6.10662	0.71842588235	2011	5.80735939052	82.050279	0.0708	0.6018
9.000	10.000	9.500	6.88002	0.72421263158	2010	5.08604013356	75.556961	0.0673	0.6394
10.000	11.000	10.500	7.23816	0.68934857143	2009	4.37925953205	68.497873	0.0639	0.6710
11.000	12.000	11.500	7.22431	0.62820086957	2008	3.72048481155	61.266636	0.0607	0.6981
12.000	13.000	12.500	6.92663	0.55413040000	2007	3.12931917677	54.191167	0.0577	0.7213
13.000	14.000	13.500	6.45100	0.47785185185	2006	2.61332805084	47.502353	0.0550	0.7425
14.000	15.000	14.500	5.88926	0.40615586207	2005	2.17132419388	41.332222	0.0525	0.7613
15.000	16.000	15.500	5.31387	0.34283032258	2004	1.79683110156	35.730655	0.0503	0.7797
16.000	17.000	16.500	4.76519	0.28879939394	2003	1.48101624330	30.691122	0.0483	0.7970
17.000	18.000	17.500	4.26094	0.24348228571	2002	1.21487540347	26.178060	0.0464	0.8120
18.000	19.000	18.500	3.80468	0.20565837838	2001	0.99030507143	22.145252	0.0447	0.8270
19.000	20.000	19.500	3.38750	0.17371794872	2000	0.80061690788	18.549159	0.0432	0.8424
20.000	21.000	20.500	3.00033	0.14635756098	1999	0.64057915303	15.355243	0.0417	0.8549
21.000	22.000	21.500	2.63402	0.12251255814	1998	0.50614409347	12.538068	0.0404	0.8686
22.000	23.000	22.500	2.28620	0.10160888889	1997	0.39408336995	10.077956	0.0391	0.8798
23.000	24.000	23.500	1.95516	0.08319829787	1996	0.30167977657	7.957277	0.0379	0.8907
24.000	25.000	24.500	1.64291	0.06705755102	1995	0.22655185213	6.158243	0.0368	0.9016
25.000	26.000	25.500	1.35377	0.05308901961	1994	0.16647856681	4.659903	0.0357	0.9104
26.000	27.000	26.500	1.09075	0.04116037736	1993	0.11935386833	3.437642	0.0347	0.9196
27.000	28.000	27.500	0.85705	0.03116545455	1992	0.08319095237	2.463743	0.0338	0.9295
28.000	29.000	28.500	0.65398	0.02294666667	1991	0.05613489176	1.708230	0.0329	0.9377
29.000	30.000	29.500	0.48321	0.01638000000	1990	0.03647155843	1.139634	0.0320	0.9440
30.000	31.000	30.500	0.34347	0.01126131148	1989	0.02265090269	0.726293	0.0312	0.9516
31.000	32.000	31.500	0.23300	0.00739682540	1988	0.01332183425	0.438058	0.0304	0.9576
32.000	33.000	32.500	0.14932	0.00459446154	1987	0.00732619078	0.246899	0.0297	0.9653
33.000	34.000	33.500	0.08899	0.00265641791	1986	0.00370075105	0.127743	0.0290	0.9715
34.000	35.000	34.500	0.04824	0.00139826087	1985	0.00167341166	0.059128	0.0283	0.9764
35.000	36.000	35.500	0.02291	0.00064535211	1984	0.00065160517	0.023557	0.0277	0.9834
36.000	37.000	36.500	0.00902	0.00024712329	1983	0.00020536747	0.007593	0.0270	0.9855
37.000	38.000	37.500	0.00262	0.00006986667	1982	0.00004687249	0.001771	0.0265	0.9938
38.000	39.000	38.500	0.00044	0.00001142857	1981	0.00000622487	0.000242	0.0257	0.9895
39.000	39.340	39.170	0.00002	0.00000051059	1980	0.00000008680	0.000003	0.0289	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 14-L2 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 2019 installations. For 2019 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 2019, 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 8.89216224180 for 2018 equals one-half of 0.17722666667 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 2019 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, 2019, the first figure in column 7, for vintage 2019, 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 14-L2 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, 2019.

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2019 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, 2019, 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, 2019. 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:

$$\textit{Composite Remaining Life} = \frac{\sum \left(\frac{\textit{Book Cost}}{\textit{Life}} \textit{ x Remaining Life}\right)}{\sum \frac{\textit{Book Cost}}{\textit{Life}}}.$$

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:

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

or

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

The composite remaining life calculations were made using computer software that utilizes detailed Equal Life Group 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:

ACCOUNT	TITLE	AMORTIZATION PERIOD, YEARS
GENERAL PLANT		
691.00,	Office Furniture and Equipment	
	Electronic Equipment	10
	Furniture and Fixtures	20
693.00,	Stores Equipment	25
694.00,	Tools, Shop and Garage Equipment	25
695.00,	Laboratory Equipment	20
697.00,	Communication Equipment	15
698.00,	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2019, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2019. For most plant accounts, the application of such rates to future balances, that reflect additions subsequent to December 31, 2019, 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 at December 31, 2019 presented on pages VI-4 and VI-5 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 where plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the section titled “Net Salvage Statistics”. The tabulations present annual cost of removal and 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, 2019 are presented in account sequence starting on page IX-2 of the supporting documents included in this report. 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.

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

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, 2019

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2019 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	GAS PLANT								
	MANUFACTURED GAS PRODUCTION PLANT								
605.00	STRUCTURES AND IMPROVEMENTS	45-R3	(5)	1,353,027.98	978,763	441,916	14,691	1.09	30.1
611.00	LIQUIFIED PETROLEUM GAS EQUIPMENT	45-R3	(5)	9,239,348.70	9,701,316	0	0	- *	-
	TOTAL MANUFACTURED GAS PRODUCTION PLANT			**10,592,376.68**	**10,680,079**	**441,916**	**14,691**	**0.14**	
	UNDERGROUND STORAGE PLANT								
650.20	RIGHTS-OF-WAY	65-R4	0	337,371.50	106,510	230,862	9,571	2.84	24.1
651.20	COMPRESSOR STATION STRUCTURES	50-R2.5	(10)	562,392.90	588,554	30,078	826	0.15	36.4
651.30	MEASURING AND REGULATING STATION STRUCTURES	50-R3	(10)	85,472.69	54,541	39,479	2,502	2.93	15.8
651.40	OTHER STRUCTURES	40-R2	(10)	1,439,857.81	998,721	585,122	31,324	2.18	18.7
652.00	WELLS	60-R3	(10)	13,616,825.98	13,625,241	1,353,268	26,954	0.20	50.2
652.10	STORAGE LEASEHOLDS AND RIGHTS	60-R4	0	666,009.11	389,553	276,456	16,215	2.43	17.00
652.20	RESERVOIRS	55-R4	(5)	1,605,129.10	1,509,705	175,681	5,747	0.36	30.6
652.30	NONRECOVERABLE NATURAL GAS	55-R4	0	2,310,274.16	1,233,728	1,076,546	27,667	1.20	38.9
653.00	LINES	50-R2	(10)	4,914,555.57	3,975,841	1,430,170	42,924	0.87	33.3
654.00	COMPRESSOR STATION EQUIPMENT	45-R4	(5)	4,822,783.33	5,063,922	0	0	- *	-
655.00	MEASURING AND REGULATING STATION EQUIPMENT	45-S0	(5)	2,374,559.51	1,360,119	1,133,168	41,729	1.76	27.2
656.00	PURIFICATION EQUIPMENT	55-R2.5	(5)	12,342,374.88	10,077,813	2,881,681	76,004	0.62	37.9
	TOTAL UNDERGROUND STORAGE PLANT			**45,077,606.54**	**38,984,247**	**9,212,511**	**281,463**	**0.62**	
	TRANSMISSION PLANT								
665.20	RIGHTS-OF-WAY	70-R4	0	11,798,651.63	2,086,932	9,711,719	169,212	1.43	57.4
666.20	MEASURING AND REGULATING STATION STRUCTURES	45-R3	(5)	608,997.28	109,239	530,208	14,885	2.44	35.6
667.00	MAINS	70-R2.5	(25)	296,443,905.73	40,542,305	330,012,577	6,389,886	2.16	51.6
669.00	MEASURING AND REGULATING STATION EQUIPMENT	45-R2.5	(25)	53,503,826.48	9,591,588	57,288,195	1,756,795	3.28	32.6
670.00	COMMUNICATION EQUIPMENT	20-L3	0	62,782.81	10,346	52,436	4,232	6.74	12.4
	TOTAL TRANSMISSION PLANT			**362,418,163.93**	**52,340,411**	**397,595,135**	**8,335,010**	**2.30**	
	DISTRIBUTION PLANT								
674.20	LAND RIGHTS	70-R4	0	16,490,749.42	8,449,945	8,040,805	157,508	0.96	51.1
675.00	STRUCTURES AND IMPROVEMENTS	60-R3	(15)	2,651,047.86	2,097,884	950,821	29,282	1.10	32.5
676.00	MAINS	70-R4	(40)	1,037,148,446.15	478,591,846	973,415,979	18,174,969	1.75	53.6
677.00	COMPRESSOR STATION EQUIPMENT	45-R4	(5)	1,555,713.22	1,633,499	0	0	- *	-
678.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	65-R3	(40)	33,399,470.02	19,786,322	26,972,936	660,256	1.98	40.9
679.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	60-R2.5	(40)	10,710,244.43	9,034,980	5,959,363	173,504	1.62	34.3
680.00	SERVICES	48-R3	(120)	795,518,853.27	564,432,269	1,185,709,208	37,906,029	4.76	31.3
681.00	METERS	35-S1	(10)	118,315,103.16	28,479,842	101,666,772	5,314,173	4.49	19.1
682.00	METER INSTALLATIONS	40-R3	(100)	84,394,068.05	64,846,632	103,941,504	4,956,147	5.87	21.0
683.00	HOUSE REGULATORS	50-R4	(30)	25,546,755.97	20,454,723	12,756,060	380,707	1.49	33.5
684.00	HOUSE REGULATOR INSTALLATIONS	50-R4	0	29,181.53	17,971	11,210	297	1.02	37.7
685.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50-R2.5	(20)	40,137,519.73	36,418,712	11,746,312	427,256	1.06	27.5
687.00	OTHER EQUIPMENT	25-R4	0	340,817.50	24,768	316,050	27,582	8.09	11.5
	TOTAL DISTRIBUTION PLANT			**2,166,237,970.31**	**1,234,269,392**	**2,431,487,020**	**68,207,710**	**3.15**	

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

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, 2019

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2019 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
	GENERAL PLANT								
690.00	STRUCTURES AND IMPROVEMENTS	55-S0	(15)	42,666,784.40	18,462,106	30,604,696	959,318	2.25	31.9
691.10	ELECTRONIC EQUIPMENT	10-SQ	0	1,402,032.05	436,653	965,379	125,611	8.96	7.7
691.20	FURNITURE AND FIXTURES	20-SQ	0	3,511,778.40	1,757,636	1,754,142	218,858	6.23	8.0
692.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	14-L2	5	18,557,015.60	12,125,385	5,503,780	577,361	3.11	9.5
692.30	TRANSPORTATION EQUIPMENT - TRAILERS	21-L2	0	1,551,434.33	766,645	784,790	63,430	4.09	12.4
692.40	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	18-S2	10	6,081,498.64	3,619,187	1,854,161	133,477	2.19	13.9
693.00	STORES EQUIPMENT	25-SQ	0	1,950,642.03	1,950,642	0	0	- *	-
694.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	11,691,249.27	5,882,936	5,808,313	387,910	3.32	15.0
695.00	LABORATORY EQUIPMENT	20-SQ	0	2,972,102.72	2,808,914	163,189	33,281	1.12	4.9
696.00	POWER OPERATED EQUIPMENT	25-S2	0	7,550,308.17	7,550,308	0	0	- *	-
697.00	COMMUNICATION EQUIPMENT	15-SQ	0	9,783,140.79	4,465,982	5,317,159	505,105	5.16	10.5
698.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	739,489.59	273,560	465,930	36,366	4.92	12.8
	TOTAL GENERAL PLANT			**108,457,475.99**	**60,099,954**	**53,221,539**	**3,040,717**	**2.80**	
	TOTAL DEPRECIABLE PLANT			**2,692,783,593.45**	**1,396,374,082**	**2,891,958,121**	**79,879,591**	**2.97**	
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
601.00	ORGANIZATION			34,215.91	(49,320)				
602.00	FRANCHISE AND CONSENTS			2,266.00	(3,266)				
603.00	MISCELLANEOUS INTANGIBLE PLANT			874,073.78	1,240,744				
604.10	LAND			186,520.04					
604.20	LAND RIGHTS			63,161.56					
650.10	LAND			177,981.15					
665.10	LAND AND LAND RIGHTS			10,175,015.33					
674.10	LAND			840,096.44					
689.10	LAND AND LAND RIGHTS			2,518,602.32					
182.30	REGULATORY ASSETS				15,721,904				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			**14,871,932.53**	**16,910,061**				
	TOTAL GAS PLANT			**2,707,655,525.98**	**1,413,284,144**				

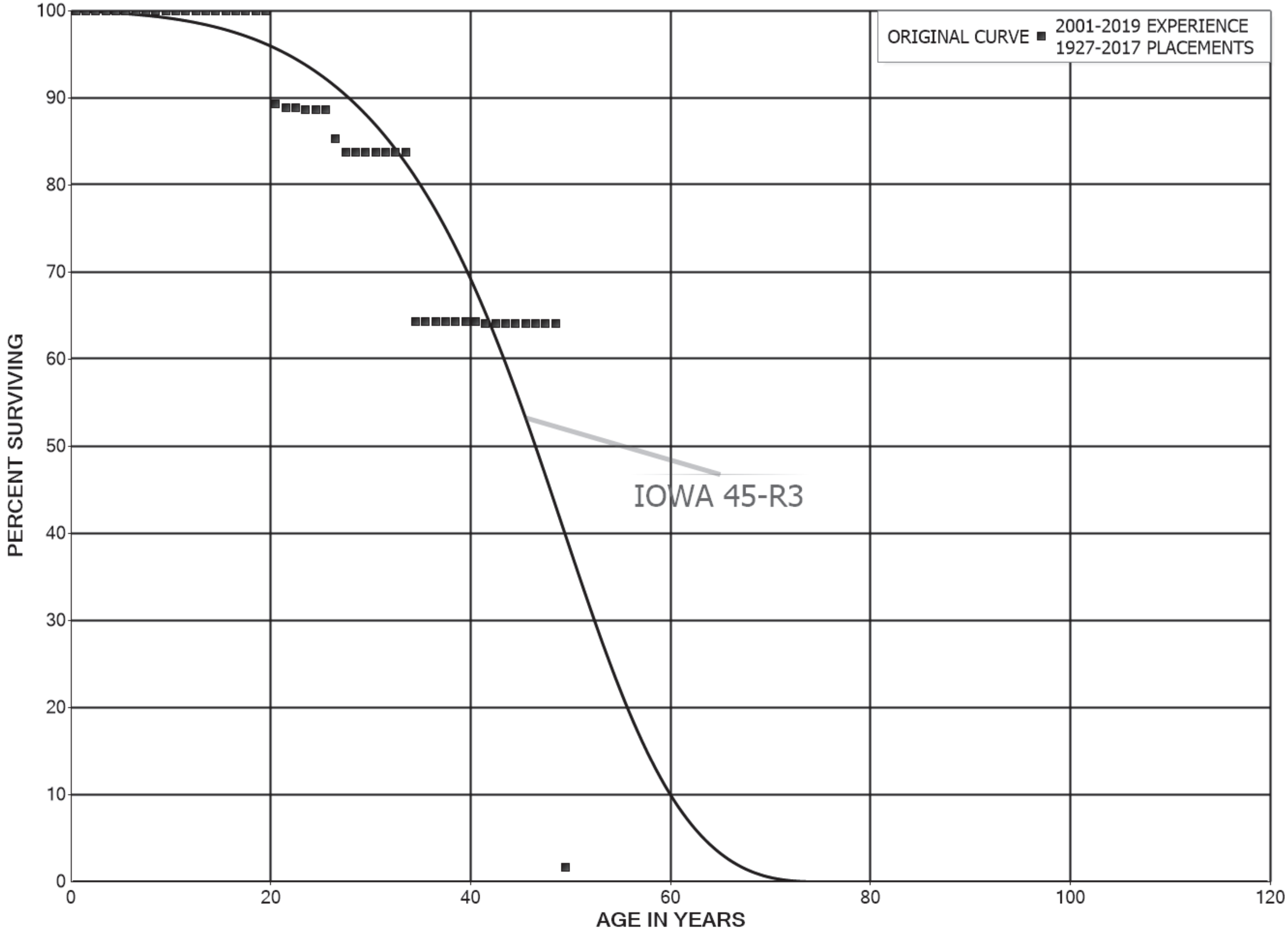
* NEW ADDITIONS PLACED INTO SERVICE AFTER JANUARY 1, 2020 WILL HAVE THE FOLLOWING RATE:

	ACCOUNT	RATE
611.00	LIQUIFIED PETROLEUM GAS EQUIPMENT	2.79
654.00	COMPRESSOR STATION EQUIPMENT	2.52
677.00	COMPRESSOR STATION EQUIPMENT	2.52
681.10	METERS - ERTs	8.77
693.00	STORES EQUIPMENT	4.00
696.00	POWER OPERATED EQUIPMENT	4.64

NOTE: ACCOUNT 681.1 RATE BASED ON A 15-S1.5 SURVIVOR CURVE AND NEGATIVE 5 PERCENT NET SALVAGE.

PART VII. SERVICE LIFE STATISTICS

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 605.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-2

Indiana Gas Company, Inc.
December 31, 2019

Cause No. 45468

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 605.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2017 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	418,683		0.0000	1.0000	100.00
0.5	452,289		0.0000	1.0000	100.00
1.5	452,289		0.0000	1.0000	100.00
2.5	387,892		0.0000	1.0000	100.00
3.5	387,892		0.0000	1.0000	100.00
4.5	402,538		0.0000	1.0000	100.00
5.5	117,332		0.0000	1.0000	100.00
6.5	570,343		0.0000	1.0000	100.00
7.5	579,346		0.0000	1.0000	100.00
8.5	763,308		0.0000	1.0000	100.00
9.5	763,308		0.0000	1.0000	100.00
10.5	763,308		0.0000	1.0000	100.00
11.5	763,308		0.0000	1.0000	100.00
12.5	763,308		0.0000	1.0000	100.00
13.5	763,308		0.0000	1.0000	100.00
14.5	763,308		0.0000	1.0000	100.00
15.5	879,862		0.0000	1.0000	100.00
16.5	879,862		0.0000	1.0000	100.00
17.5	882,563		0.0000	1.0000	100.00
18.5	882,563		0.0000	1.0000	100.00
19.5	848,957	91,060	0.1073	0.8927	100.00
20.5	880,439	4,648	0.0053	0.9947	89.27
21.5	875,791		0.0000	1.0000	88.80
22.5	910,580	1,852	0.0020	0.9980	88.80
23.5	895,934		0.0000	1.0000	88.62
24.5	895,934		0.0000	1.0000	88.62
25.5	478,850	18,302	0.0382	0.9618	88.62
26.5	598,245	10,286	0.0172	0.9828	85.23
27.5	414,284		0.0000	1.0000	83.77
28.5	414,284		0.0000	1.0000	83.77
29.5	414,284		0.0000	1.0000	83.77
30.5	497,660		0.0000	1.0000	83.77
31.5	499,169		0.0000	1.0000	83.77
32.5	499,169		0.0000	1.0000	83.77
33.5	499,808	116,554	0.2332	0.7668	83.77
34.5	383,253		0.0000	1.0000	64.23
35.5	383,253		0.0000	1.0000	64.23
36.5	380,552		0.0000	1.0000	64.23
37.5	380,552		0.0000	1.0000	64.23
38.5	380,552		0.0000	1.0000	64.23

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 605.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2017 EXPERIENCE BAND 2001-2019

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	258,010		0.0000	1.0000	64.23
40.5	258,010	544	0.0021	0.9979	64.23
41.5	223,221		0.0000	1.0000	64.10
42.5	223,221		0.0000	1.0000	64.10
43.5	223,221		0.0000	1.0000	64.10
44.5	223,221		0.0000	1.0000	64.10
45.5	85,524		0.0000	1.0000	64.10
46.5	85,524		0.0000	1.0000	64.10
47.5	85,524		0.0000	1.0000	64.10
48.5	85,524	83,376	0.9749	0.0251	64.10
49.5	2,148	1,509	0.7025	0.2975	1.61
50.5	639		0.0000	1.0000	0.48
51.5	639	639	1.0000		0.48
52.5	2,601		0.0000	1.0000	
53.5	2,601		0.0000		
54.5	2,601		0.0000		
55.5	2,601		0.0000		
56.5	2,601		0.0000		
57.5	2,601		0.0000		
58.5	2,601		0.0000		
59.5	4,740		0.0000		
60.5	4,740		0.0000		
61.5	4,740		0.0000		
62.5	4,740		0.0000		
63.5	4,740		0.0000		
64.5	4,982		0.0000		
65.5	4,982		0.0000		
66.5	4,982		0.0000		
67.5	4,982		0.0000		
68.5	4,982		0.0000		
69.5	4,982		0.0000		
70.5	4,982	2,601	0.5221		
71.5	2,381		0.0000		
72.5	2,381		0.0000		
73.5	3,355		0.0000		
74.5	3,355		0.0000		
75.5	3,355		0.0000		
76.5	3,355		0.0000		
77.5	3,355	2,139	0.6376		
78.5	1,216		0.0000		

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

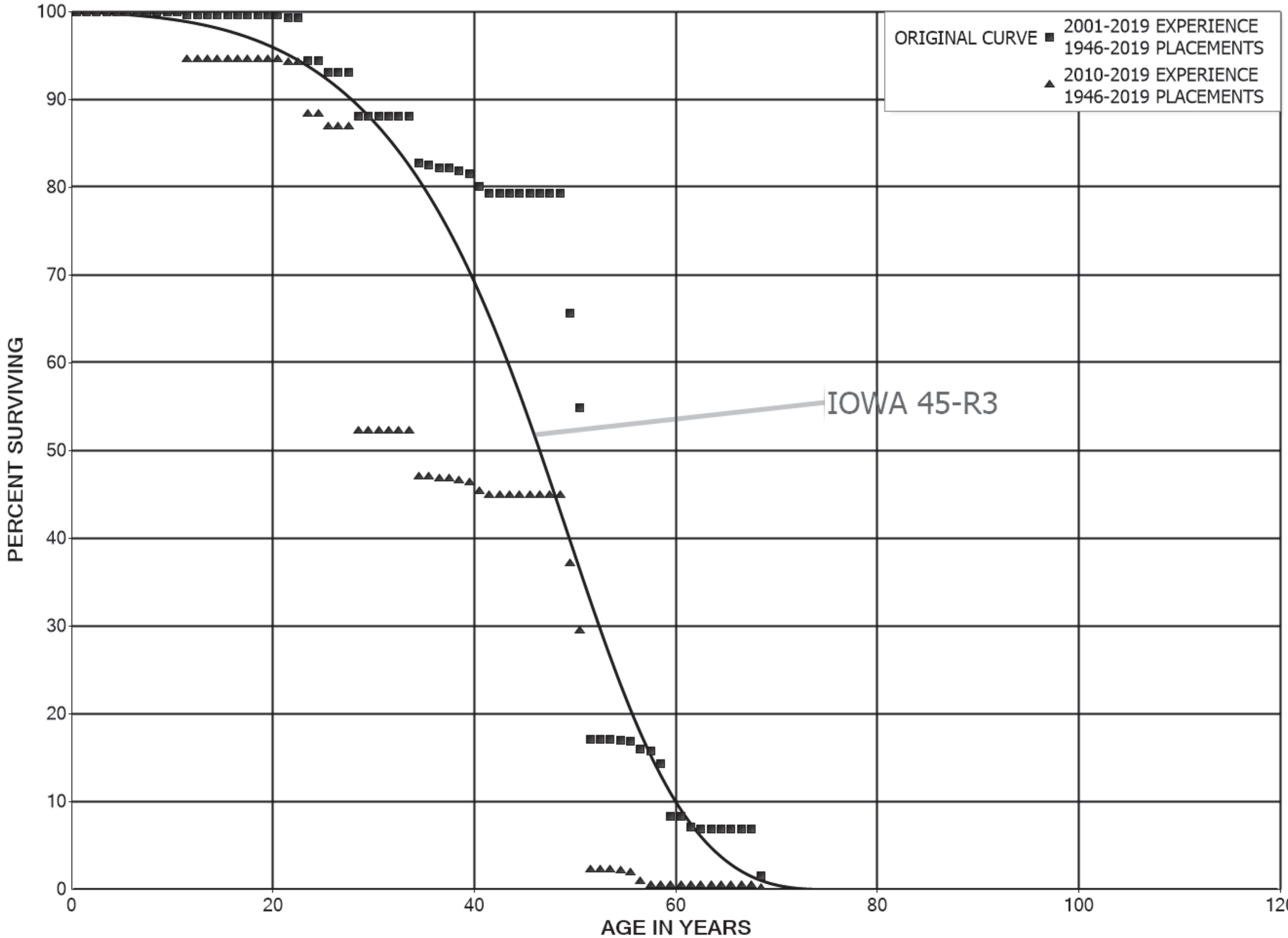
ACCOUNT 605.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2017 EXPERIENCE BAND 2001-2019

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	1,216		0.0000		
80.5	1,216		0.0000		
81.5	1,216	34	0.0280		
82.5	1,182	242	0.2047		
83.5	940		0.0000		
84.5	940		0.0000		
85.5	940		0.0000		
86.5	940		0.0000		
87.5	940		0.0000		
88.5	940		0.0000		
89.5	940		0.0000		
90.5	940		0.0000		
91.5	940	940	1.0000		
92.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 611.00 LIQUIFIED PETROLEUM GAS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 611.00 LIQUIFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,056,544		0.0000	1.0000	100.00
0.5	763,474		0.0000	1.0000	100.00
1.5	793,201		0.0000	1.0000	100.00
2.5	1,378,796		0.0000	1.0000	100.00
3.5	1,395,346		0.0000	1.0000	100.00
4.5	1,753,157		0.0000	1.0000	100.00
5.5	1,753,157		0.0000	1.0000	100.00
6.5	5,038,843		0.0000	1.0000	100.00
7.5	5,038,843		0.0000	1.0000	100.00
8.5	6,971,004		0.0000	1.0000	100.00
9.5	7,078,849		0.0000	1.0000	100.00
10.5	7,049,945	26,548	0.0038	0.9962	100.00
11.5	7,007,542		0.0000	1.0000	99.62
12.5	7,014,001		0.0000	1.0000	99.62
13.5	6,796,859		0.0000	1.0000	99.62
14.5	6,796,859		0.0000	1.0000	99.62
15.5	6,961,319		0.0000	1.0000	99.62
16.5	6,909,123		0.0000	1.0000	99.62
17.5	6,912,864		0.0000	1.0000	99.62
18.5	6,915,002		0.0000	1.0000	99.62
19.5	6,921,733		0.0000	1.0000	99.62
20.5	8,033,868	27,543	0.0034	0.9966	99.62
21.5	7,193,371		0.0000	1.0000	99.28
22.5	7,203,445	357,811	0.0497	0.9503	99.28
23.5	6,845,729		0.0000	1.0000	94.35
24.5	6,869,458	91,733	0.0134	0.9866	94.35
25.5	3,729,989		0.0000	1.0000	93.09
26.5	4,452,996		0.0000	1.0000	93.09
27.5	2,520,835	137,334	0.0545	0.9455	93.09
28.5	2,383,501		0.0000	1.0000	88.02
29.5	2,383,501		0.0000	1.0000	88.02
30.5	2,413,867		0.0000	1.0000	88.02
31.5	2,443,856		0.0000	1.0000	88.02
32.5	2,555,250		0.0000	1.0000	88.02
33.5	2,555,250	152,631	0.0597	0.9403	88.02
34.5	2,390,789	6,736	0.0028	0.9972	82.76
35.5	2,378,578	10,478	0.0044	0.9956	82.53
36.5	2,369,117		0.0000	1.0000	82.16
37.5	2,373,305	8,925	0.0038	0.9962	82.16
38.5	2,366,459	11,096	0.0047	0.9953	81.86

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 611.00 LIQUIFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2019 EXPERIENCE BAND 2001-2019

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	1,111,543	19,391	0.0174	0.9826	81.47
40.5	1,091,727	10,681	0.0098	0.9902	80.05
41.5	1,065,103		0.0000	1.0000	79.27
42.5	1,065,008		0.0000	1.0000	79.27
43.5	1,043,453		0.0000	1.0000	79.27
44.5	924,779		0.0000	1.0000	79.27
45.5	215,244		0.0000	1.0000	79.27
46.5	215,244		0.0000	1.0000	79.27
47.5	215,244		0.0000	1.0000	79.27
48.5	215,244	37,016	0.1720	0.8280	79.27
49.5	220,608	36,447	0.1652	0.8348	65.64
50.5	187,352	129,176	0.6895	0.3105	54.79
51.5	71,366		0.0000	1.0000	17.01
52.5	125,303		0.0000	1.0000	17.01
53.5	125,303	749	0.0060	0.9940	17.01
54.5	133,556	1,017	0.0076	0.9924	16.91
55.5	132,539	6,326	0.0477	0.9523	16.78
56.5	126,213	2,339	0.0185	0.9815	15.98
57.5	123,874	11,173	0.0902	0.9098	15.69
58.5	112,701	47,559	0.4220	0.5780	14.27
59.5	65,142	148	0.0023	0.9977	8.25
60.5	64,994	9,002	0.1385	0.8615	8.23
61.5	55,992	2,026	0.0362	0.9638	7.09
62.5	53,966		0.0000	1.0000	6.83
63.5	53,966		0.0000	1.0000	6.83
64.5	53,966		0.0000	1.0000	6.83
65.5	53,966		0.0000	1.0000	6.83
66.5	53,966		0.0000	1.0000	6.83
67.5	53,966	42,380	0.7853	0.2147	6.83
68.5	11,586	3,191	0.2754	0.7246	1.47
69.5	8,395	1,166	0.1389	0.8611	1.06
70.5	6,378	6,378	1.0000		0.92
71.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 611.00 LIQUIFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	637,056		0.0000	1.0000	100.00
0.5	370,436		0.0000	1.0000	100.00
1.5	306,432		0.0000	1.0000	100.00
2.5	107,445		0.0000	1.0000	100.00
3.5	342,369		0.0000	1.0000	100.00
4.5	342,369		0.0000	1.0000	100.00
5.5	342,369		0.0000	1.0000	100.00
6.5	400,790		0.0000	1.0000	100.00
7.5	400,790		0.0000	1.0000	100.00
8.5	400,790		0.0000	1.0000	100.00
9.5	373,754		0.0000	1.0000	100.00
10.5	487,633	26,548	0.0544	0.9456	100.00
11.5	1,271,351		0.0000	1.0000	94.56
12.5	1,287,901		0.0000	1.0000	94.56
13.5	1,410,788		0.0000	1.0000	94.56
14.5	1,410,788		0.0000	1.0000	94.56
15.5	4,696,473		0.0000	1.0000	94.56
16.5	4,638,053		0.0000	1.0000	94.56
17.5	6,570,213		0.0000	1.0000	94.56
18.5	6,707,548		0.0000	1.0000	94.56
19.5	6,705,094		0.0000	1.0000	94.56
20.5	6,568,961	27,543	0.0042	0.9958	94.56
21.5	5,715,108		0.0000	1.0000	94.16
22.5	5,716,340	357,811	0.0626	0.9374	94.16
23.5	5,358,528		0.0000	1.0000	88.27
24.5	5,522,989	91,733	0.0166	0.9834	88.27
25.5	2,271,070		0.0000	1.0000	86.80
26.5	2,274,812		0.0000	1.0000	86.80
27.5	344,789	137,334	0.3983	0.6017	86.80
28.5	216,639		0.0000	1.0000	52.23
29.5	1,471,556		0.0000	1.0000	52.23
30.5	1,484,723		0.0000	1.0000	52.23
31.5	1,504,887		0.0000	1.0000	52.23
32.5	1,487,200		0.0000	1.0000	52.23
33.5	1,510,930	152,631	0.1010	0.8990	52.23
34.5	1,465,143		0.0000	1.0000	46.95
35.5	2,175,190	10,478	0.0048	0.9952	46.95
36.5	2,164,712		0.0000	1.0000	46.72
37.5	2,162,574	8,925	0.0041	0.9959	46.72
38.5	2,153,389	11,096	0.0052	0.9948	46.53

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

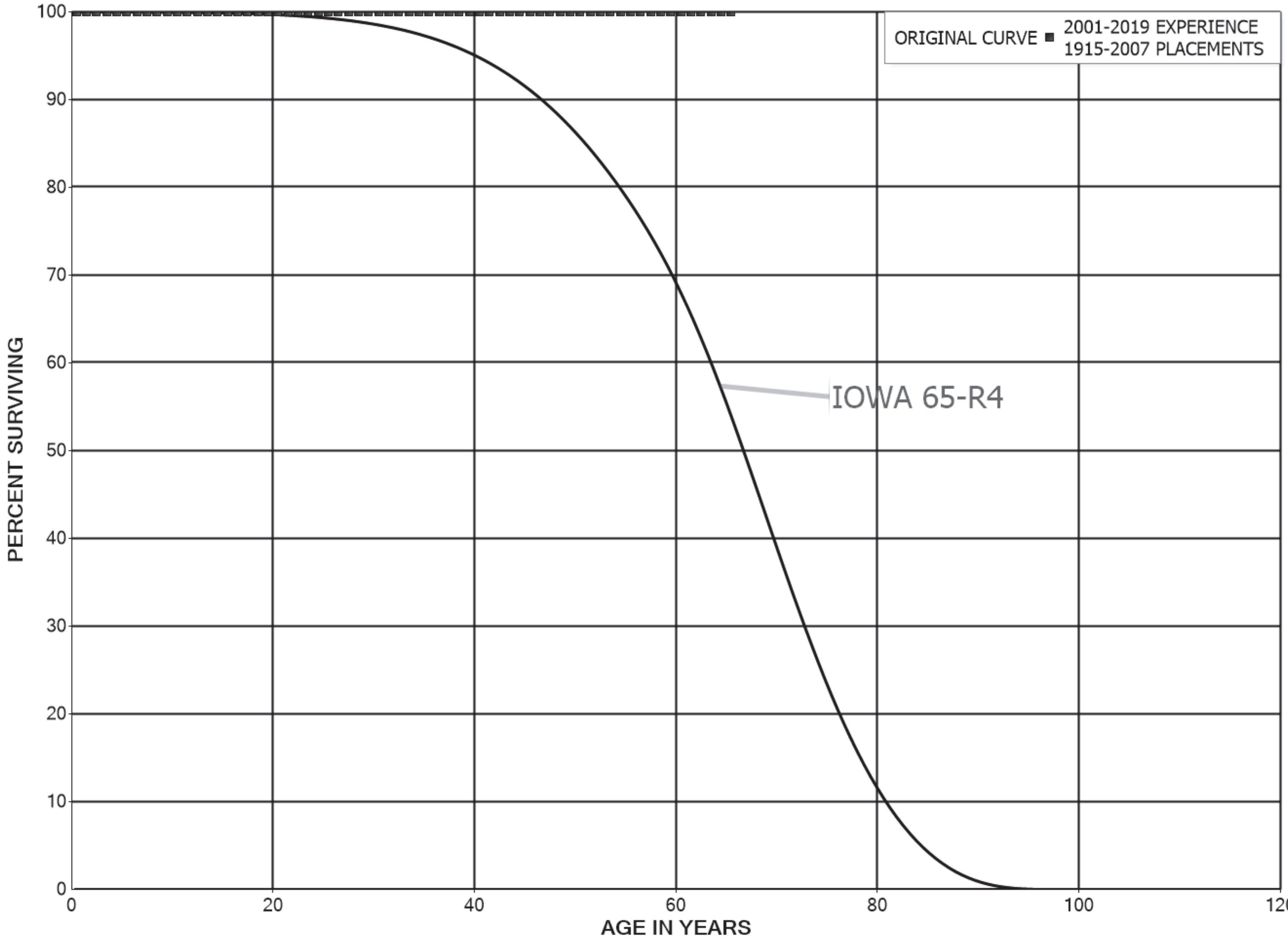
ACCOUNT 611.00 LIQUIFIED PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2019 EXPERIENCE BAND 2010-2019

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	935,489	19,391	0.0207	0.9793	46.29
40.5	952,120	10,681	0.0112	0.9888	45.33
41.5	1,054,672		0.0000	1.0000	44.82
42.5	1,054,577		0.0000	1.0000	44.82
43.5	1,030,848		0.0000	1.0000	44.82
44.5	912,923		0.0000	1.0000	44.82
45.5	204,405		0.0000	1.0000	44.82
46.5	210,731		0.0000	1.0000	44.82
47.5	213,070		0.0000	1.0000	44.82
48.5	213,070	37,016	0.1737	0.8263	44.82
49.5	176,054	36,447	0.2070	0.7930	37.04
50.5	139,607	129,176	0.9253	0.0747	29.37
51.5	10,431		0.0000	1.0000	2.19
52.5	12,605		0.0000	1.0000	2.19
53.5	12,605	749	0.0594	0.9406	2.19
54.5	11,856	1,017	0.0858	0.9142	2.06
55.5	10,839	6,326	0.5836	0.4164	1.89
56.5	4,513	2,339	0.5183	0.4817	0.79
57.5	2,174		0.0000	1.0000	0.38
58.5	44,554		0.0000	1.0000	0.38
59.5	47,745	148	0.0031	0.9969	0.38
60.5	49,614		0.0000	1.0000	0.38
61.5	55,992	2,026	0.0362	0.9638	0.38
62.5	53,966		0.0000	1.0000	0.36
63.5	53,966		0.0000	1.0000	0.36
64.5	53,966		0.0000	1.0000	0.36
65.5	53,966		0.0000	1.0000	0.36
66.5	53,966		0.0000	1.0000	0.36
67.5	53,966	42,380	0.7853	0.2147	0.36
68.5	11,586	3,191	0.2754	0.7246	0.08
69.5	8,395	1,166	0.1389	0.8611	0.06
70.5	6,378	6,378	1.0000		0.05
71.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 650.20 RIGHTS-OF-WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 650.20 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2007 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,082		0.0000	1.0000	100.00
0.5	94,082		0.0000	1.0000	100.00
1.5	94,082		0.0000	1.0000	100.00
2.5	94,082		0.0000	1.0000	100.00
3.5	94,082		0.0000	1.0000	100.00
4.5	94,082		0.0000	1.0000	100.00
5.5	94,082		0.0000	1.0000	100.00
6.5	130,658		0.0000	1.0000	100.00
7.5	130,658		0.0000	1.0000	100.00
8.5	130,658		0.0000	1.0000	100.00
9.5	130,658		0.0000	1.0000	100.00
10.5	130,658		0.0000	1.0000	100.00
11.5	130,658		0.0000	1.0000	100.00
12.5	36,576		0.0000	1.0000	100.00
13.5	36,576		0.0000	1.0000	100.00
14.5	36,576		0.0000	1.0000	100.00
15.5	36,576		0.0000	1.0000	100.00
16.5	36,576		0.0000	1.0000	100.00
17.5	36,576		0.0000	1.0000	100.00
18.5	38,184		0.0000	1.0000	100.00
19.5	38,392		0.0000	1.0000	100.00
20.5	39,189		0.0000	1.0000	100.00
21.5	39,189		0.0000	1.0000	100.00
22.5	39,368		0.0000	1.0000	100.00
23.5	44,045		0.0000	1.0000	100.00
24.5	48,499		0.0000	1.0000	100.00
25.5	11,925		0.0000	1.0000	100.00
26.5	25,209		0.0000	1.0000	100.00
27.5	30,590		0.0000	1.0000	100.00
28.5	32,204		0.0000	1.0000	100.00
29.5	33,770		0.0000	1.0000	100.00
30.5	39,693		0.0000	1.0000	100.00
31.5	42,103		0.0000	1.0000	100.00
32.5	191,034		0.0000	1.0000	100.00
33.5	194,822		0.0000	1.0000	100.00
34.5	198,686		0.0000	1.0000	100.00
35.5	198,936		0.0000	1.0000	100.00
36.5	198,936		0.0000	1.0000	100.00
37.5	198,317		0.0000	1.0000	100.00
38.5	198,110		0.0000	1.0000	100.00

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 650.20 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2007 EXPERIENCE BAND 2001-2019

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	197,312		0.0000	1.0000	100.00
40.5	199,078		0.0000	1.0000	100.00
41.5	200,783		0.0000	1.0000	100.00
42.5	196,133		0.0000	1.0000	100.00
43.5	191,718		0.0000	1.0000	100.00
44.5	192,545		0.0000	1.0000	100.00
45.5	179,795		0.0000	1.0000	100.00
46.5	174,413		0.0000	1.0000	100.00
47.5	173,969		0.0000	1.0000	100.00
48.5	172,402		0.0000	1.0000	100.00
49.5	166,479		0.0000	1.0000	100.00
50.5	164,070		0.0000	1.0000	100.00
51.5	15,139		0.0000	1.0000	100.00
52.5	11,350		0.0000	1.0000	100.00
53.5	7,486		0.0000	1.0000	100.00
54.5	7,237		0.0000	1.0000	100.00
55.5	7,237		0.0000	1.0000	100.00
56.5	6,248		0.0000	1.0000	100.00
57.5	6,248		0.0000	1.0000	100.00
58.5	6,444		0.0000	1.0000	100.00
59.5	4,678		0.0000	1.0000	100.00
60.5	2,794		0.0000	1.0000	100.00
61.5	2,767		0.0000	1.0000	100.00
62.5	2,727		0.0000	1.0000	100.00
63.5	1,899		0.0000	1.0000	100.00
64.5	1,366		0.0000	1.0000	100.00
65.5	1,366		0.0000	1.0000	100.00
66.5	196		0.0000	1.0000	100.00
67.5	196		0.0000	1.0000	100.00
68.5	196		0.0000	1.0000	100.00
69.5	196		0.0000	1.0000	100.00
70.5	196		0.0000	1.0000	100.00
71.5	196		0.0000	1.0000	100.00
72.5	196		0.0000	1.0000	100.00
73.5	196		0.0000	1.0000	100.00
74.5	196		0.0000	1.0000	100.00
75.5	196		0.0000	1.0000	100.00
76.5	196		0.0000	1.0000	100.00
77.5					100.00
78.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

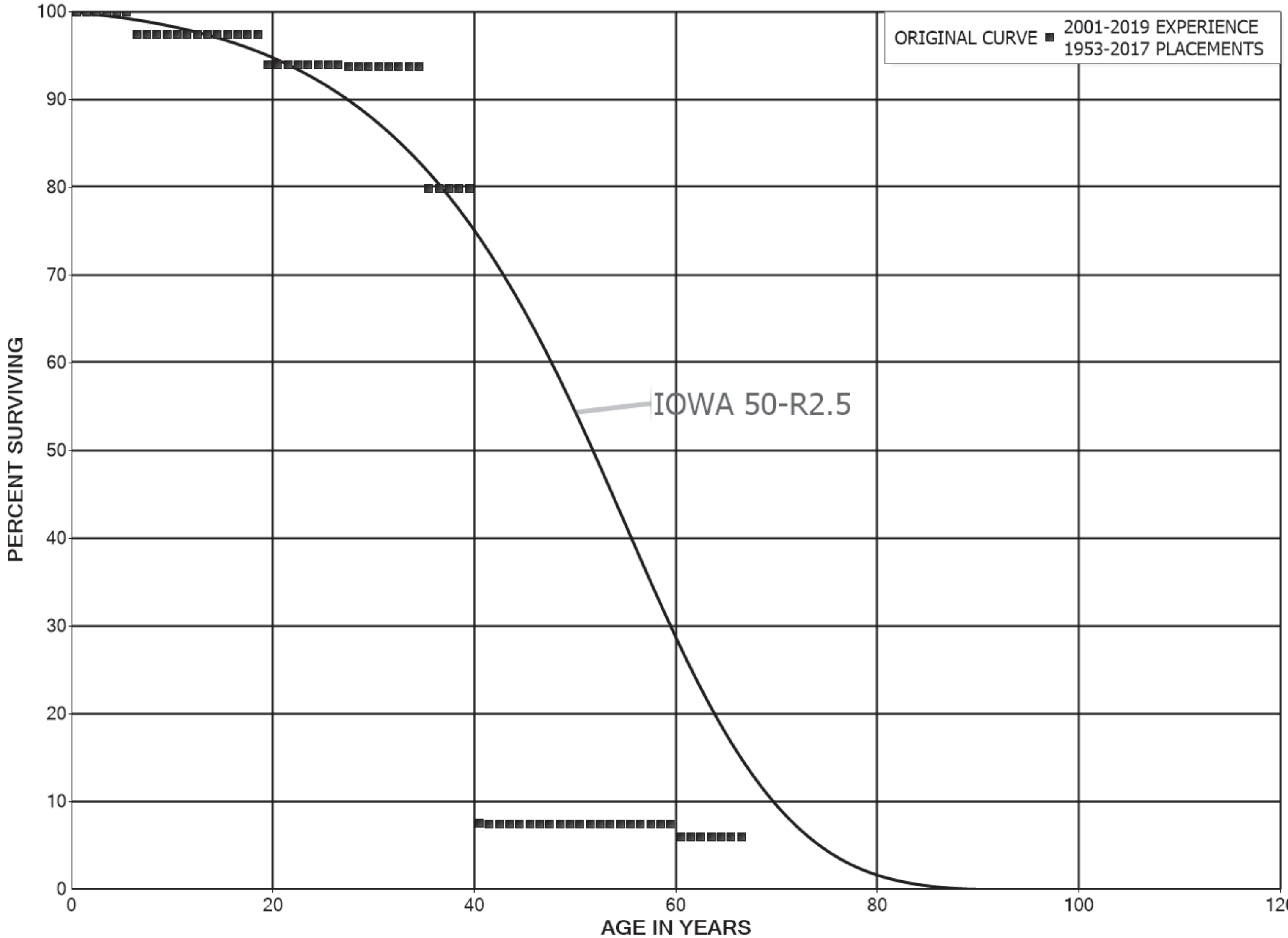
ACCOUNT 650.20 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2007 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5	345		0.0000		
86.5	345		0.0000		
87.5	345		0.0000		
88.5	345		0.0000		
89.5	345		0.0000		
90.5	345		0.0000		
91.5	345		0.0000		
92.5	345		0.0000		
93.5	345		0.0000		
94.5	345		0.0000		
95.5	345		0.0000		
96.5	345		0.0000		
97.5	345		0.0000		
98.5	345		0.0000		
99.5	345		0.0000		
100.5	345		0.0000		
101.5	345		0.0000		
102.5	345		0.0000		
103.5	345		0.0000		
104.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 651.20 COMPRESSOR STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-15

Indiana Gas Company, Inc.
December 31, 2019

Cause No. 45468

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 651.20 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2017 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,862		0.0000	1.0000	100.00
0.5	51,862		0.0000	1.0000	100.00
1.5	51,862		0.0000	1.0000	100.00
2.5	47,403		0.0000	1.0000	100.00
3.5	175,003		0.0000	1.0000	100.00
4.5	175,003		0.0000	1.0000	100.00
5.5	178,970	4,612	0.0258	0.9742	100.00
6.5	147,957		0.0000	1.0000	97.42
7.5	140,342		0.0000	1.0000	97.42
8.5	143,567		0.0000	1.0000	97.42
9.5	143,567		0.0000	1.0000	97.42
10.5	143,567		0.0000	1.0000	97.42
11.5	143,567		0.0000	1.0000	97.42
12.5	143,567		0.0000	1.0000	97.42
13.5	134,792		0.0000	1.0000	97.42
14.5	426,305		0.0000	1.0000	97.42
15.5	442,775		0.0000	1.0000	97.42
16.5	442,775		0.0000	1.0000	97.42
17.5	456,312		0.0000	1.0000	97.42
18.5	456,312	16,470	0.0361	0.9639	97.42
19.5	499,771		0.0000	1.0000	93.91
20.5	500,302		0.0000	1.0000	93.91
21.5	500,302		0.0000	1.0000	93.91
22.5	372,703		0.0000	1.0000	93.91
23.5	372,703		0.0000	1.0000	93.91
24.5	368,735		0.0000	1.0000	93.91
25.5	368,735		0.0000	1.0000	93.91
26.5	368,735	820	0.0022	0.9978	93.91
27.5	364,690		0.0000	1.0000	93.70
28.5	364,690		0.0000	1.0000	93.70
29.5	366,204		0.0000	1.0000	93.70
30.5	366,204		0.0000	1.0000	93.70
31.5	379,311		0.0000	1.0000	93.70
32.5	379,311		0.0000	1.0000	93.70
33.5	88,618		0.0000	1.0000	93.70
34.5	88,618	13,107	0.1479	0.8521	93.70
35.5	77,822		0.0000	1.0000	79.84
36.5	101,690		0.0000	1.0000	79.84
37.5	101,759		0.0000	1.0000	79.84
38.5	41,831		0.0000	1.0000	79.84

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

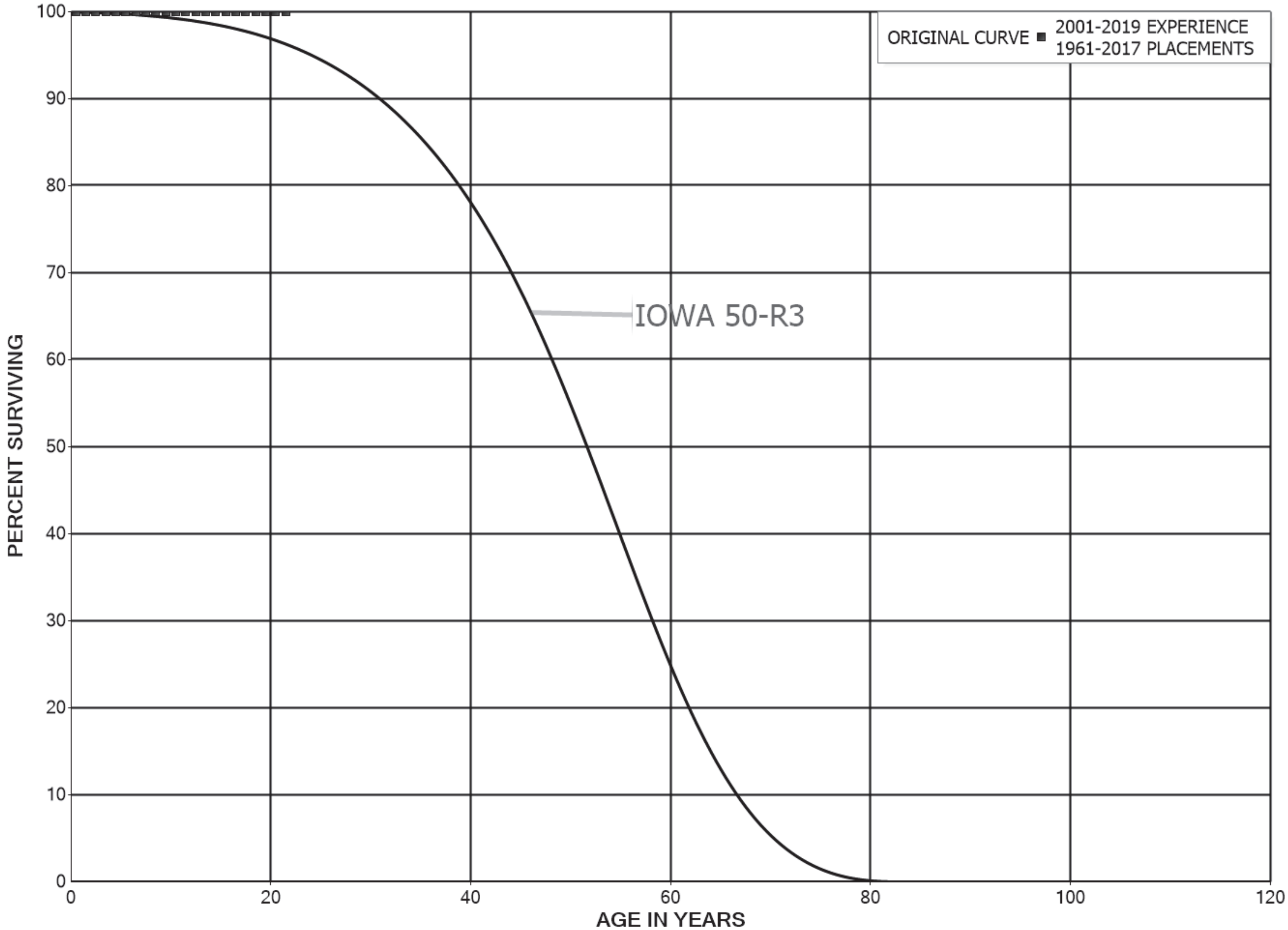
ACCOUNT 651.20 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2017 EXPERIENCE BAND 2001-2019

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	41,300	37,406	0.9057	0.0943	79.84
40.5	3,894	69	0.0177	0.9823	7.53
41.5	3,825		0.0000	1.0000	7.39
42.5	3,825		0.0000	1.0000	7.39
43.5	3,825		0.0000	1.0000	7.39
44.5	6,088		0.0000	1.0000	7.39
45.5	6,088		0.0000	1.0000	7.39
46.5	8,403		0.0000	1.0000	7.39
47.5	12,778		0.0000	1.0000	7.39
48.5	11,265		0.0000	1.0000	7.39
49.5	11,265		0.0000	1.0000	7.39
50.5	11,265		0.0000	1.0000	7.39
51.5	11,265		0.0000	1.0000	7.39
52.5	11,265		0.0000	1.0000	7.39
53.5	11,265		0.0000	1.0000	7.39
54.5	8,953		0.0000	1.0000	7.39
55.5	8,953		0.0000	1.0000	7.39
56.5	8,953		0.0000	1.0000	7.39
57.5	8,953		0.0000	1.0000	7.39
58.5	8,953		0.0000	1.0000	7.39
59.5	8,953	1,730	0.1932	0.8068	7.39
60.5	7,224		0.0000	1.0000	5.97
61.5	7,224		0.0000	1.0000	5.97
62.5	7,224		0.0000	1.0000	5.97
63.5	4,961		0.0000	1.0000	5.97
64.5	4,961		0.0000	1.0000	5.97
65.5	2,645		0.0000	1.0000	5.97
66.5					5.97

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 651.30 MEASURING AND REGULATING STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 651.30 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2017 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,343		0.0000	1.0000	100.00
0.5	11,343		0.0000	1.0000	100.00
1.5	11,343		0.0000	1.0000	100.00
2.5	21,983		0.0000	1.0000	100.00
3.5	21,983		0.0000	1.0000	100.00
4.5	21,983		0.0000	1.0000	100.00
5.5	18,707		0.0000	1.0000	100.00
6.5	16,515		0.0000	1.0000	100.00
7.5	16,515		0.0000	1.0000	100.00
8.5	16,515		0.0000	1.0000	100.00
9.5	16,515		0.0000	1.0000	100.00
10.5	16,515		0.0000	1.0000	100.00
11.5	16,515		0.0000	1.0000	100.00
12.5	16,515		0.0000	1.0000	100.00
13.5	16,515		0.0000	1.0000	100.00
14.5	16,515		0.0000	1.0000	100.00
15.5	16,515		0.0000	1.0000	100.00
16.5	16,515		0.0000	1.0000	100.00
17.5	16,515		0.0000	1.0000	100.00
18.5	16,515		0.0000	1.0000	100.00
19.5	16,515		0.0000	1.0000	100.00
20.5	16,515		0.0000	1.0000	100.00
21.5					100.00
22.5	8,153		0.0000		
23.5	8,153		0.0000		
24.5	10,595		0.0000		
25.5	12,576	8,153	0.6483		
26.5	5,531		0.0000		
27.5	5,531		0.0000		
28.5	9,245		0.0000		
29.5	24,013		0.0000		
30.5	28,413		0.0000		
31.5	28,673		0.0000		
32.5	57,102		0.0000		
33.5	59,665	1,693	0.0284		
34.5	57,972		0.0000		
35.5	62,683		0.0000		
36.5	63,036		0.0000		
37.5	63,036		0.0000		
38.5	72,635	4,711	0.0649		

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

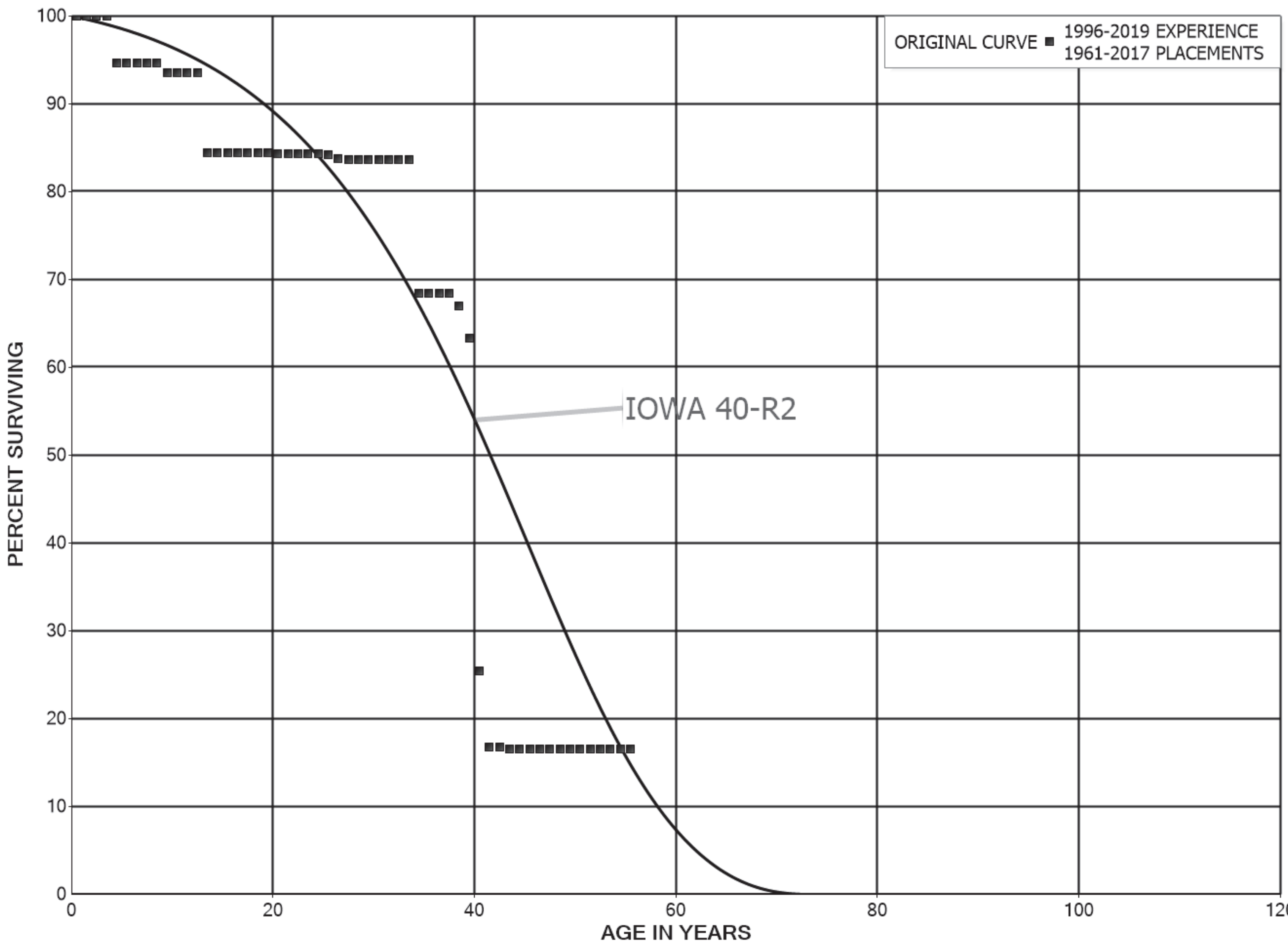
ACCOUNT 651.30 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2017 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	67,944	353	0.0052		
40.5	67,591		0.0000		
41.5	67,591	9,807	0.1451		
42.5	57,784	20	0.0003		
43.5	55,322		0.0000		
44.5	53,341	150	0.0028		
45.5	52,084		0.0000		
46.5	52,084		0.0000		
47.5	48,577		0.0000		
48.5	33,809		0.0000		
49.5	31,102		0.0000		
50.5	30,842		0.0000		
51.5	2,563		0.0000		
52.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 651.40 OTHER STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 651.40 OTHER STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2017 EXPERIENCE BAND 1996-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	133,803		0.0000	1.0000	100.00
0.5	145,153		0.0000	1.0000	100.00
1.5	303,939		0.0000	1.0000	100.00
2.5	211,431		0.0000	1.0000	100.00
3.5	211,431	11,350	0.0537	0.9463	100.00
4.5	945,134		0.0000	1.0000	94.63
5.5	940,465		0.0000	1.0000	94.63
6.5	956,658		0.0000	1.0000	94.63
7.5	1,003,752		0.0000	1.0000	94.63
8.5	1,010,982	12,594	0.0125	0.9875	94.63
9.5	1,175,575		0.0000	1.0000	93.45
10.5	1,175,575		0.0000	1.0000	93.45
11.5	1,158,104		0.0000	1.0000	93.45
12.5	1,160,453	112,982	0.0974	0.9026	93.45
13.5	1,253,829		0.0000	1.0000	84.35
14.5	1,253,829		0.0000	1.0000	84.35
15.5	1,253,829		0.0000	1.0000	84.35
16.5	1,254,573		0.0000	1.0000	84.35
17.5	1,254,573		0.0000	1.0000	84.35
18.5	1,254,573		0.0000	1.0000	84.35
19.5	1,254,573	744	0.0006	0.9994	84.35
20.5	1,111,924		0.0000	1.0000	84.30
21.5	1,112,296		0.0000	1.0000	84.30
22.5	1,115,549		0.0000	1.0000	84.30
23.5	371,167		0.0000	1.0000	84.30
24.5	371,822	372	0.0010	0.9990	84.30
25.5	402,279	2,353	0.0059	0.9941	84.22
26.5	352,831	671	0.0019	0.9981	83.73
27.5	344,930		0.0000	1.0000	83.57
28.5	280,727		0.0000	1.0000	83.57
29.5	280,727		0.0000	1.0000	83.57
30.5	275,256		0.0000	1.0000	83.57
31.5	272,908		0.0000	1.0000	83.57
32.5	64,558		0.0000	1.0000	83.57
33.5	64,628	11,694	0.1809	0.8191	83.57
34.5	57,217		0.0000	1.0000	68.45
35.5	66,989		0.0000	1.0000	68.45
36.5	177,689	70	0.0004	0.9996	68.45
37.5	202,634	4,283	0.0211	0.9789	68.42
38.5	198,351	11,046	0.0557	0.9443	66.97

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

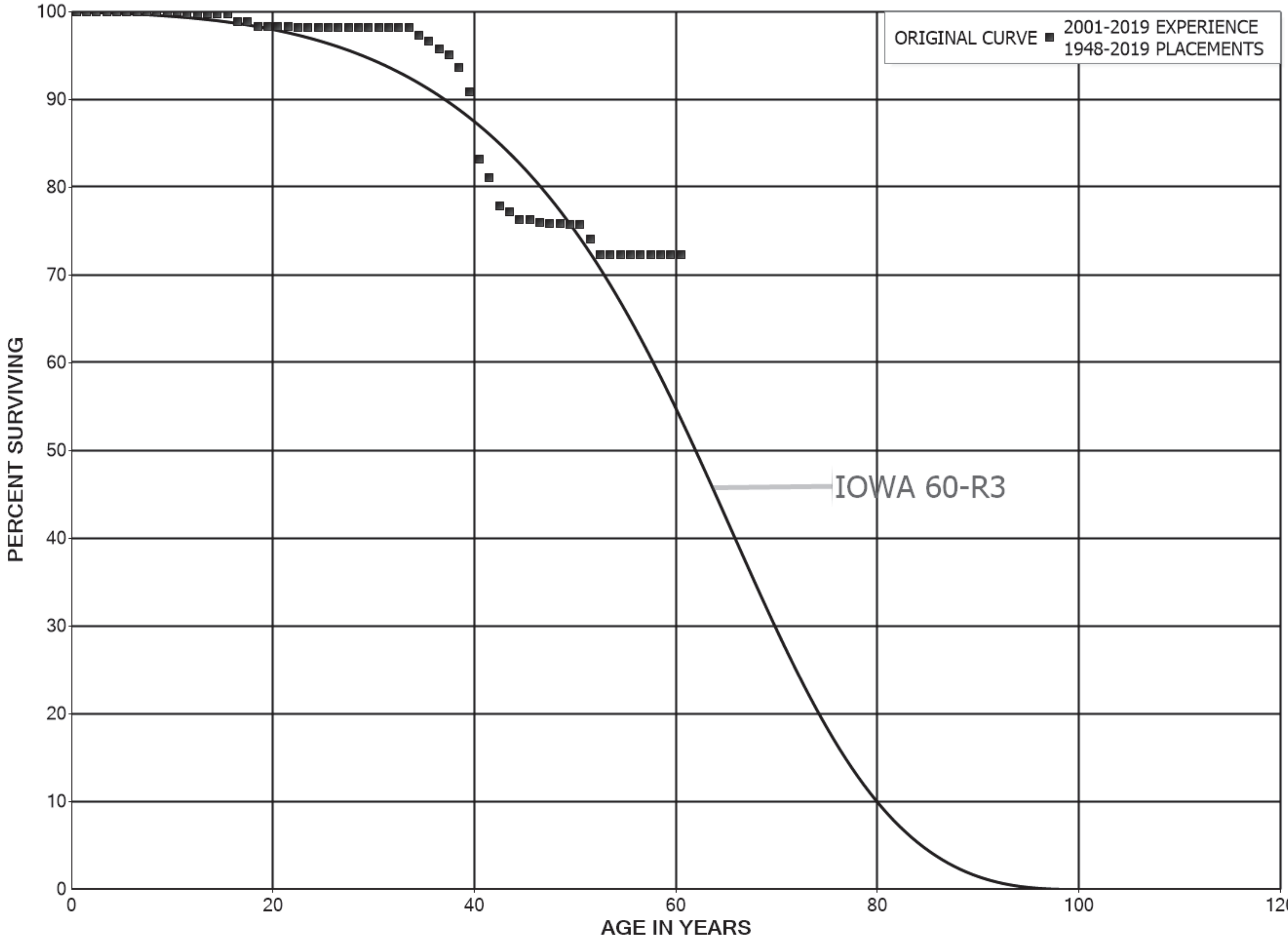
ACCOUNT 651.40 OTHER STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2017 EXPERIENCE BAND 1996-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	183,808	110,064	0.5988	0.4012	63.24
40.5	73,744	25,015	0.3392	0.6608	25.37
41.5	47,830		0.0000	1.0000	16.77
42.5	47,830	791	0.0165	0.9835	16.77
43.5	46,384		0.0000	1.0000	16.49
44.5	636		0.0000	1.0000	16.49
45.5	636		0.0000	1.0000	16.49
46.5	636		0.0000	1.0000	16.49
47.5	636		0.0000	1.0000	16.49
48.5	636		0.0000	1.0000	16.49
49.5	636		0.0000	1.0000	16.49
50.5	636		0.0000	1.0000	16.49
51.5	636		0.0000	1.0000	16.49
52.5	636		0.0000	1.0000	16.49
53.5	636		0.0000	1.0000	16.49
54.5	636		0.0000	1.0000	16.49
55.5					16.49

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 652.00 WELLS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.00 WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,079,592		0.0000	1.0000	100.00
0.5	2,822,142		0.0000	1.0000	100.00
1.5	1,276,722		0.0000	1.0000	100.00
2.5	601,506		0.0000	1.0000	100.00
3.5	500,924		0.0000	1.0000	100.00
4.5	737,145		0.0000	1.0000	100.00
5.5	1,027,919		0.0000	1.0000	100.00
6.5	1,358,030		0.0000	1.0000	100.00
7.5	1,724,545		0.0000	1.0000	100.00
8.5	1,853,154		0.0000	1.0000	100.00
9.5	2,530,886		0.0000	1.0000	100.00
10.5	2,625,486	6,111	0.0023	0.9977	100.00
11.5	2,650,275		0.0000	1.0000	99.77
12.5	2,638,786		0.0000	1.0000	99.77
13.5	2,633,287		0.0000	1.0000	99.77
14.5	2,725,047		0.0000	1.0000	99.77
15.5	2,823,655	25,146	0.0089	0.9911	99.77
16.5	2,953,283		0.0000	1.0000	98.88
17.5	3,055,353	19,503	0.0064	0.9936	98.88
18.5	3,446,244		0.0000	1.0000	98.25
19.5	3,600,284		0.0000	1.0000	98.25
20.5	3,900,668		0.0000	1.0000	98.25
21.5	3,654,030	3,724	0.0010	0.9990	98.25
22.5	3,766,989		0.0000	1.0000	98.15
23.5	3,953,889		0.0000	1.0000	98.15
24.5	3,720,912		0.0000	1.0000	98.15
25.5	6,006,630	904	0.0002	0.9998	98.15
26.5	5,734,857		0.0000	1.0000	98.13
27.5	5,919,739		0.0000	1.0000	98.13
28.5	5,691,483		0.0000	1.0000	98.13
29.5	5,822,649		0.0000	1.0000	98.13
30.5	5,964,942		0.0000	1.0000	98.13
31.5	6,043,588		0.0000	1.0000	98.13
32.5	6,581,720		0.0000	1.0000	98.13
33.5	6,811,595	59,357	0.0087	0.9913	98.13
34.5	6,775,062	46,428	0.0069	0.9931	97.28
35.5	6,790,833	62,942	0.0093	0.9907	96.61
36.5	7,169,038	51,114	0.0071	0.9929	95.72
37.5	6,867,157	104,763	0.0153	0.9847	95.03
38.5	6,835,011	197,751	0.0289	0.9711	93.58

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.00 WELLS

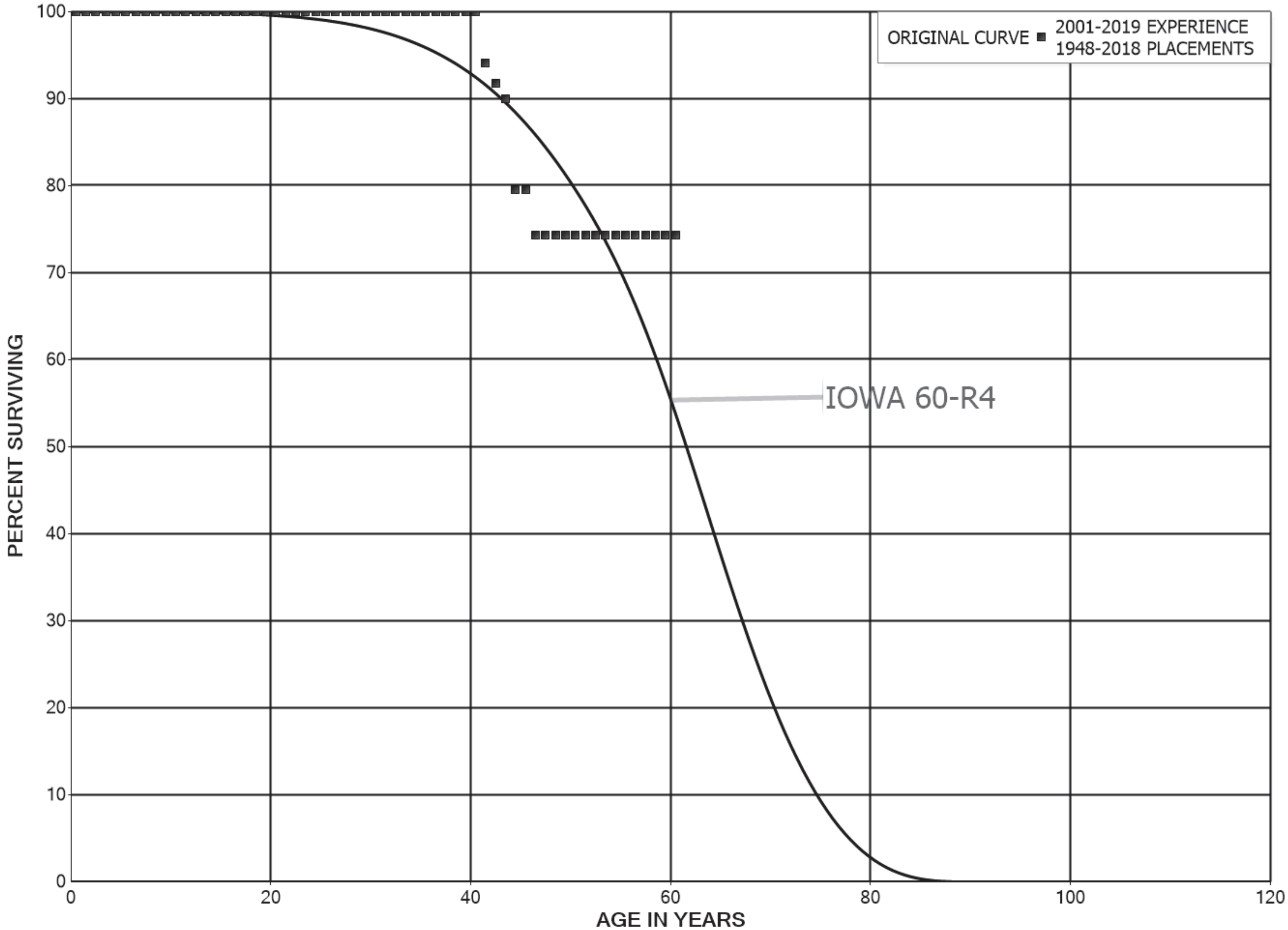
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2019 EXPERIENCE BAND 2001-2019

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	6,397,503	543,217	0.0849	0.9151	90.88
40.5	5,861,426	146,453	0.0250	0.9750	83.16
41.5	5,702,108	226,658	0.0397	0.9603	81.08
42.5	5,073,769	41,980	0.0083	0.9917	77.86
43.5	4,980,744	63,013	0.0127	0.9873	77.21
44.5	2,309,920		0.0000	1.0000	76.24
45.5	2,253,679	9,634	0.0043	0.9957	76.24
46.5	1,953,858	1,991	0.0010	0.9990	75.91
47.5	1,543,337		0.0000	1.0000	75.83
48.5	1,317,571	1,567	0.0012	0.9988	75.83
49.5	1,203,735		0.0000	1.0000	75.74
50.5	1,142,423	24,533	0.0215	0.9785	75.74
51.5	691,767	17,460	0.0252	0.9748	74.12
52.5	429,475		0.0000	1.0000	72.25
53.5	412,805		0.0000	1.0000	72.25
54.5	341,952		0.0000	1.0000	72.25
55.5	341,952		0.0000	1.0000	72.25
56.5	332,502		0.0000	1.0000	72.25
57.5	332,502		0.0000	1.0000	72.25
58.5	273,736		0.0000	1.0000	72.25
59.5	234,511		0.0000	1.0000	72.25
60.5	115,988		0.0000	1.0000	72.25
61.5	101,049		0.0000	1.0000	72.25
62.5	101,049		0.0000	1.0000	72.25
63.5	93,032		0.0000	1.0000	72.25
64.5	59,738		0.0000	1.0000	72.25
65.5	39,567	7,643	0.1932	0.8068	72.25
66.5	611		0.0000	1.0000	58.29
67.5	611		0.0000	1.0000	58.29
68.5	611		0.0000	1.0000	58.29
69.5	611		0.0000	1.0000	58.29
70.5	611		0.0000	1.0000	58.29
71.5					58.29

Gannett Fleming

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 652.10 STORAGE LEASEHOLDS AND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.10 STORAGE LEASEHOLDS AND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,383		0.0000	1.0000	100.00
0.5	143,512		0.0000	1.0000	100.00
1.5	113,008		0.0000	1.0000	100.00
2.5	91,129		0.0000	1.0000	100.00
3.5	91,129		0.0000	1.0000	100.00
4.5	91,129		0.0000	1.0000	100.00
5.5	91,129		0.0000	1.0000	100.00
6.5	91,129		0.0000	1.0000	100.00
7.5	91,129		0.0000	1.0000	100.00
8.5	91,129		0.0000	1.0000	100.00
9.5	94,747		0.0000	1.0000	100.00
10.5	94,747		0.0000	1.0000	100.00
11.5	94,915		0.0000	1.0000	100.00
12.5	94,915		0.0000	1.0000	100.00
13.5	94,915		0.0000	1.0000	100.00
14.5	97,375		0.0000	1.0000	100.00
15.5	97,375		0.0000	1.0000	100.00
16.5	97,375		0.0000	1.0000	100.00
17.5	97,375		0.0000	1.0000	100.00
18.5	97,677		0.0000	1.0000	100.00
19.5	11,149		0.0000	1.0000	100.00
20.5	12,251		0.0000	1.0000	100.00
21.5	12,364		0.0000	1.0000	100.00
22.5	38,669		0.0000	1.0000	100.00
23.5	48,586		0.0000	1.0000	100.00
24.5	48,586		0.0000	1.0000	100.00
25.5	80,356		0.0000	1.0000	100.00
26.5	88,112		0.0000	1.0000	100.00
27.5	131,662		0.0000	1.0000	100.00
28.5	128,376		0.0000	1.0000	100.00
29.5	128,376		0.0000	1.0000	100.00
30.5	165,980		0.0000	1.0000	100.00
31.5	165,980		0.0000	1.0000	100.00
32.5	218,952		0.0000	1.0000	100.00
33.5	359,083		0.0000	1.0000	100.00
34.5	359,083		0.0000	1.0000	100.00
35.5	360,524		0.0000	1.0000	100.00
36.5	360,524		0.0000	1.0000	100.00
37.5	388,902		0.0000	1.0000	100.00
38.5	397,514		0.0000	1.0000	100.00

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

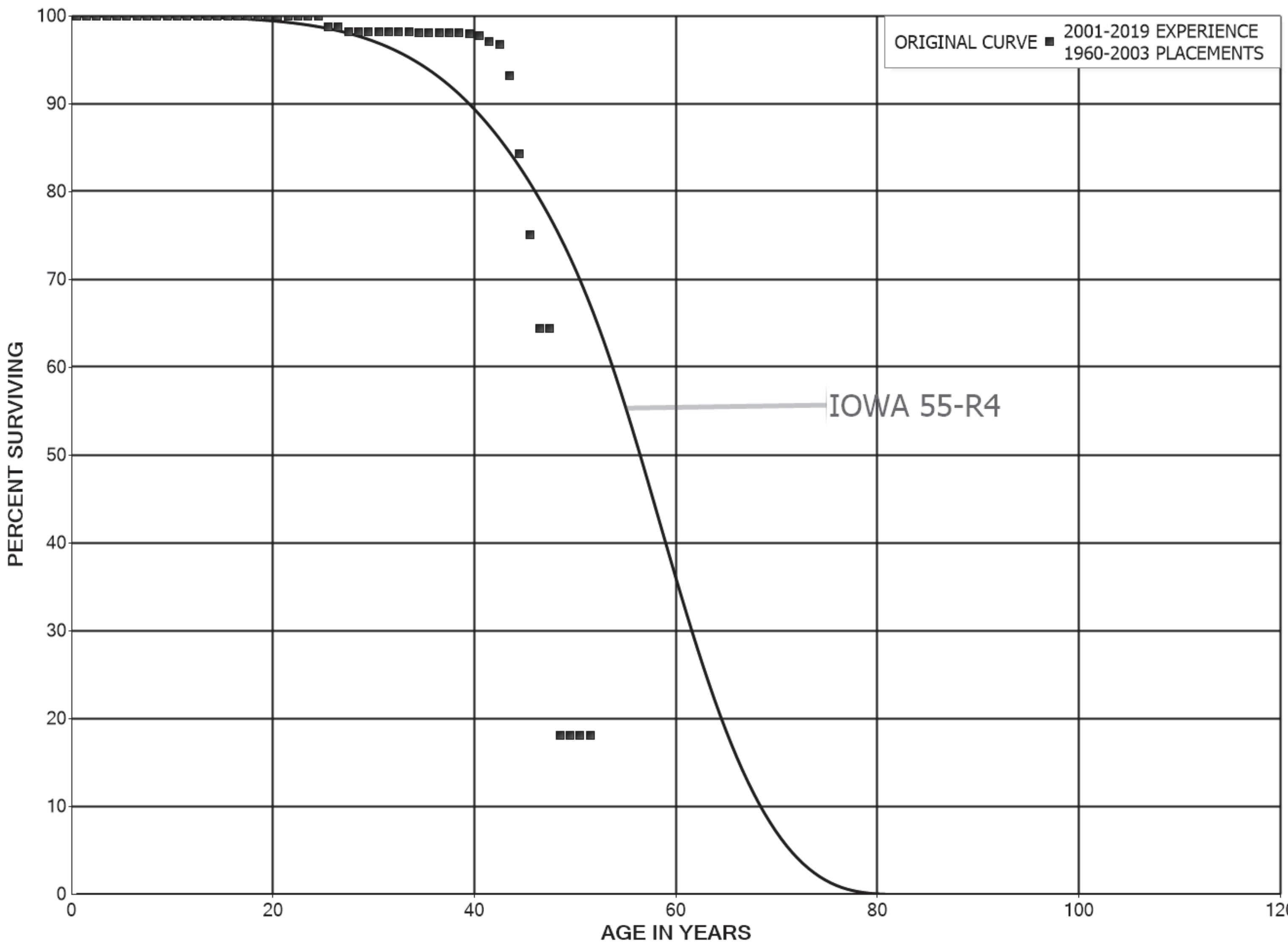
ACCOUNT 652.10 STORAGE LEASEHOLDS AND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2018 EXPERIENCE BAND 2001-2019

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	411,054		0.0000	1.0000	100.00
40.5	479,287	28,680	0.0598	0.9402	100.00
41.5	550,265	13,213	0.0240	0.9760	94.02
42.5	556,271	10,996	0.0198	0.9802	91.76
43.5	545,275	63,197	0.1159	0.8841	89.94
44.5	450,308		0.0000	1.0000	79.52
45.5	442,552	29,137	0.0658	0.9342	79.52
46.5	369,865		0.0000	1.0000	74.28
47.5	377,237		0.0000	1.0000	74.28
48.5	377,237		0.0000	1.0000	74.28
49.5	339,466		0.0000	1.0000	74.28
50.5	339,466		0.0000	1.0000	74.28
51.5	286,493		0.0000	1.0000	74.28
52.5	157,167		0.0000	1.0000	74.28
53.5	157,167		0.0000	1.0000	74.28
54.5	155,727		0.0000	1.0000	74.28
55.5	155,727		0.0000	1.0000	74.28
56.5	155,727		0.0000	1.0000	74.28
57.5	155,727		0.0000	1.0000	74.28
58.5	152,081		0.0000	1.0000	74.28
59.5	146,933		0.0000	1.0000	74.28
60.5	20,970		0.0000	1.0000	74.28
61.5	20,970		0.0000	1.0000	74.28
62.5	20,970		0.0000	1.0000	74.28
63.5	20,970		0.0000	1.0000	74.28
64.5	20,970		0.0000	1.0000	74.28
65.5	20,970		0.0000	1.0000	74.28
66.5	13,266		0.0000	1.0000	74.28
67.5	13,266		0.0000	1.0000	74.28
68.5	13,266		0.0000	1.0000	74.28
69.5	13,266		0.0000	1.0000	74.28
70.5	13,266		0.0000	1.0000	74.28
71.5					74.28

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 652.20 RESERVOIRS
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.20 RESERVOIRS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2003 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,915		0.0000	1.0000	100.00
0.5	128,915		0.0000	1.0000	100.00
1.5	244,267		0.0000	1.0000	100.00
2.5	244,267		0.0000	1.0000	100.00
3.5	244,267		0.0000	1.0000	100.00
4.5	244,267		0.0000	1.0000	100.00
5.5	244,267		0.0000	1.0000	100.00
6.5	244,267		0.0000	1.0000	100.00
7.5	244,267		0.0000	1.0000	100.00
8.5	247,272		0.0000	1.0000	100.00
9.5	531,235		0.0000	1.0000	100.00
10.5	531,235		0.0000	1.0000	100.00
11.5	531,235		0.0000	1.0000	100.00
12.5	531,235		0.0000	1.0000	100.00
13.5	531,235		0.0000	1.0000	100.00
14.5	535,195		0.0000	1.0000	100.00
15.5	540,597		0.0000	1.0000	100.00
16.5	411,682		0.0000	1.0000	100.00
17.5	419,228		0.0000	1.0000	100.00
18.5	421,580		0.0000	1.0000	100.00
19.5	421,580		0.0000	1.0000	100.00
20.5	388,389		0.0000	1.0000	100.00
21.5	569,292		0.0000	1.0000	100.00
22.5	641,785		0.0000	1.0000	100.00
23.5	671,858		0.0000	1.0000	100.00
24.5	1,042,875	13,127	0.0126	0.9874	100.00
25.5	1,141,455		0.0000	1.0000	98.74
26.5	1,452,994	8,860	0.0061	0.9939	98.74
27.5	1,480,619		0.0000	1.0000	98.14
28.5	1,196,656		0.0000	1.0000	98.14
29.5	1,251,724		0.0000	1.0000	98.14
30.5	1,252,384		0.0000	1.0000	98.14
31.5	1,252,918		0.0000	1.0000	98.14
32.5	1,257,641		0.0000	1.0000	98.14
33.5	1,253,681	660	0.0005	0.9995	98.14
34.5	1,247,984	534	0.0004	0.9996	98.09
35.5	1,247,553		0.0000	1.0000	98.05
36.5	1,240,906		0.0000	1.0000	98.05
37.5	1,240,595	366	0.0003	0.9997	98.05
38.5	1,241,150	103	0.0001	0.9999	98.02

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

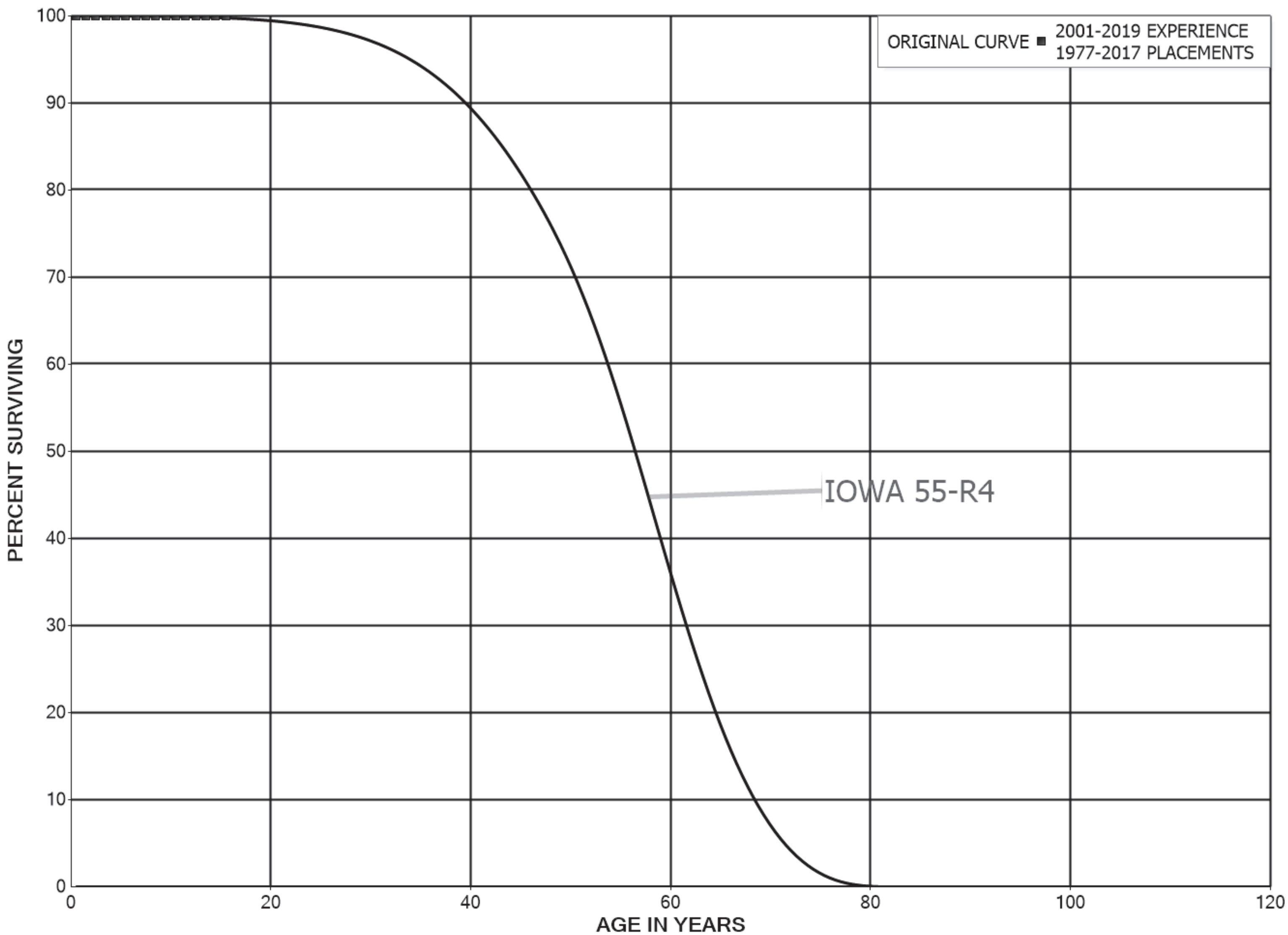
ACCOUNT 652.20 RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2003 EXPERIENCE BAND 2001-2019

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	1,158,929	3,550	0.0031	0.9969	98.01
40.5	1,000,689	6,694	0.0067	0.9933	97.71
41.5	926,155	3,573	0.0039	0.9961	97.05
42.5	906,674	32,469	0.0358	0.9642	96.68
43.5	535,613	51,352	0.0959	0.9041	93.22
44.5	410,820	44,683	0.1088	0.8912	84.28
45.5	99,280	14,160	0.1426	0.8574	75.11
46.5	59,791		0.0000	1.0000	64.40
47.5	59,791	43,061	0.7202	0.2798	64.40
48.5	4,723		0.0000	1.0000	18.02
49.5	4,723		0.0000	1.0000	18.02
50.5	4,723		0.0000	1.0000	18.02
51.5					18.02

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 652.30 NONRECOVERABLE NATURAL GAS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

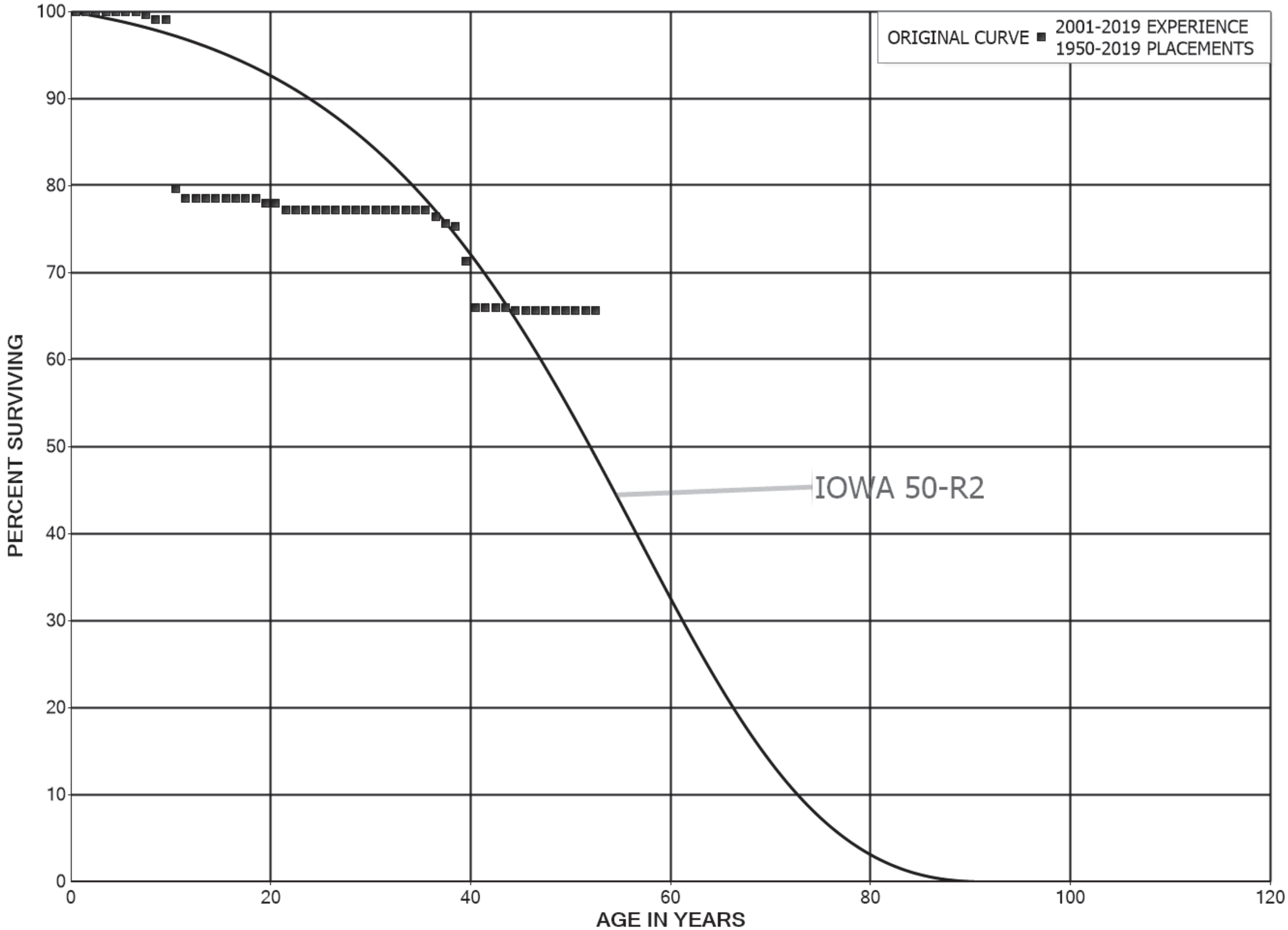
ACCOUNT 652.30 NONRECOVERABLE NATURAL GAS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2017 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,310,274		0.0000	1.0000	100.00
0.5	2,310,274		0.0000	1.0000	100.00
1.5	2,310,274		0.0000	1.0000	100.00
2.5	2,034,067		0.0000	1.0000	100.00
3.5	2,034,067		0.0000	1.0000	100.00
4.5	2,034,067		0.0000	1.0000	100.00
5.5	2,034,067		0.0000	1.0000	100.00
6.5	2,034,067		0.0000	1.0000	100.00
7.5	2,034,067		0.0000	1.0000	100.00
8.5	2,034,067		0.0000	1.0000	100.00
9.5	2,034,067		0.0000	1.0000	100.00
10.5	2,034,067		0.0000	1.0000	100.00
11.5	2,034,067		0.0000	1.0000	100.00
12.5	2,034,067		0.0000	1.0000	100.00
13.5	2,034,067		0.0000	1.0000	100.00
14.5	2,034,067		0.0000	1.0000	100.00
15.5					100.00
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5	749,948		0.0000		
24.5	749,948		0.0000		
25.5	749,948		0.0000		
26.5	749,948	749,948	1.0000		
27.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 653.00 LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 653.00 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,558,568		0.0000	1.0000	100.00
0.5	1,526,061		0.0000	1.0000	100.00
1.5	1,754,235		0.0000	1.0000	100.00
2.5	1,352,626		0.0000	1.0000	100.00
3.5	1,358,785		0.0000	1.0000	100.00
4.5	1,420,670		0.0000	1.0000	100.00
5.5	958,282		0.0000	1.0000	100.00
6.5	1,452,490	6,160	0.0042	0.9958	100.00
7.5	2,136,683	12,021	0.0056	0.9944	99.58
8.5	1,792,834		0.0000	1.0000	99.02
9.5	1,876,432	367,226	0.1957	0.8043	99.02
10.5	1,509,205	21,597	0.0143	0.9857	79.64
11.5	1,499,097		0.0000	1.0000	78.50
12.5	1,499,097		0.0000	1.0000	78.50
13.5	1,402,181		0.0000	1.0000	78.50
14.5	1,402,181		0.0000	1.0000	78.50
15.5	1,406,170		0.0000	1.0000	78.50
16.5	1,410,024		0.0000	1.0000	78.50
17.5	1,422,766		0.0000	1.0000	78.50
18.5	1,444,082	9,059	0.0063	0.9937	78.50
19.5	1,462,433		0.0000	1.0000	78.01
20.5	1,234,259	12,742	0.0103	0.9897	78.01
21.5	1,185,449		0.0000	1.0000	77.20
22.5	1,204,226		0.0000	1.0000	77.20
23.5	1,217,700		0.0000	1.0000	77.20
24.5	1,273,463		0.0000	1.0000	77.20
25.5	1,162,030		0.0000	1.0000	77.20
26.5	594,113		0.0000	1.0000	77.20
27.5	663,741		0.0000	1.0000	77.20
28.5	707,949		0.0000	1.0000	77.20
29.5	814,076		0.0000	1.0000	77.20
30.5	846,133		0.0000	1.0000	77.20
31.5	849,821		0.0000	1.0000	77.20
32.5	954,270		0.0000	1.0000	77.20
33.5	1,940,195		0.0000	1.0000	77.20
34.5	1,949,861	444	0.0002	0.9998	77.20
35.5	2,074,985	19,966	0.0096	0.9904	77.18
36.5	2,200,221	23,236	0.0106	0.9894	76.44
37.5	2,168,235	9,666	0.0045	0.9955	75.63
38.5	2,096,483	112,274	0.0536	0.9464	75.30

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

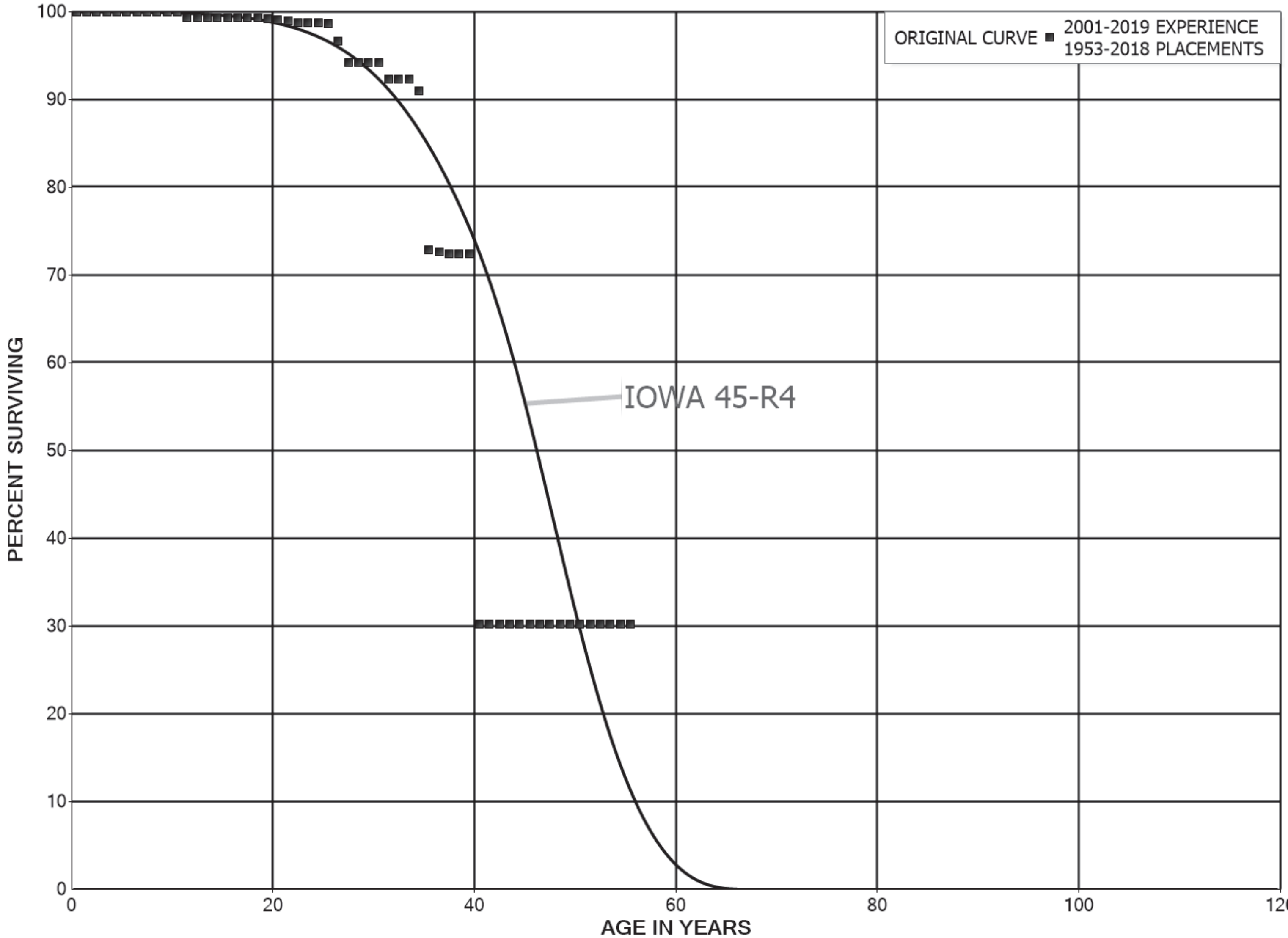
ACCOUNT 653.00 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2019 EXPERIENCE BAND 2001-2019

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	1,984,744	147,228	0.0742	0.9258	71.26
40.5	1,829,801		0.0000	1.0000	65.98
41.5	1,811,024		0.0000	1.0000	65.98
42.5	1,749,443		0.0000	1.0000	65.98
43.5	1,650,205	8,071	0.0049	0.9951	65.98
44.5	1,629,496	968	0.0006	0.9994	65.65
45.5	1,527,689		0.0000	1.0000	65.62
46.5	1,470,417		0.0000	1.0000	65.62
47.5	1,264,415		0.0000	1.0000	65.62
48.5	1,158,288		0.0000	1.0000	65.62
49.5	1,114,743		0.0000	1.0000	65.62
50.5	1,113,450		0.0000	1.0000	65.62
51.5	1,028,270	372	0.0004	0.9996	65.62
52.5	73,745	104	0.0014	0.9986	65.59
53.5	73,641		0.0000	1.0000	65.50
54.5	56,028		0.0000	1.0000	65.50
55.5	56,028		0.0000	1.0000	65.50
56.5	43,462		0.0000	1.0000	65.50
57.5	43,462		0.0000	1.0000	65.50
58.5	43,030		0.0000	1.0000	65.50
59.5	43,030		0.0000	1.0000	65.50
60.5	43,030		0.0000	1.0000	65.50
61.5	41,273		0.0000	1.0000	65.50
62.5	41,273		0.0000	1.0000	65.50
63.5	38,363	1	0.0000	1.0000	65.50
64.5	38,361		0.0000	1.0000	65.50
65.5	6,219		0.0000	1.0000	65.50
66.5	1,841		0.0000	1.0000	65.50
67.5	1,841		0.0000	1.0000	65.50
68.5	1,841		0.0000	1.0000	65.50
69.5					65.50

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 654.00 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 654.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,060,967		0.0000	1.0000	100.00
0.5	1,061,070		0.0000	1.0000	100.00
1.5	295,644		0.0000	1.0000	100.00
2.5	104,365		0.0000	1.0000	100.00
3.5	144,836		0.0000	1.0000	100.00
4.5	280,184		0.0000	1.0000	100.00
5.5	280,184		0.0000	1.0000	100.00
6.5	339,024		0.0000	1.0000	100.00
7.5	2,242,336		0.0000	1.0000	100.00
8.5	2,245,554		0.0000	1.0000	100.00
9.5	2,245,554		0.0000	1.0000	100.00
10.5	2,245,554	15,019	0.0067	0.9933	100.00
11.5	2,243,517		0.0000	1.0000	99.33
12.5	2,246,794		0.0000	1.0000	99.33
13.5	2,203,461		0.0000	1.0000	99.33
14.5	3,406,778		0.0000	1.0000	99.33
15.5	3,415,131	3,277	0.0010	0.9990	99.33
16.5	3,414,870		0.0000	1.0000	99.24
17.5	3,419,664		0.0000	1.0000	99.24
18.5	3,427,377	3,116	0.0009	0.9991	99.24
19.5	3,467,211	3,015	0.0009	0.9991	99.15
20.5	3,665,183	4,795	0.0013	0.9987	99.06
21.5	3,666,821	6,759	0.0018	0.9982	98.93
22.5	3,689,925		0.0000	1.0000	98.75
23.5	3,599,291		0.0000	1.0000	98.75
24.5	3,599,291	6,432	0.0018	0.9982	98.75
25.5	3,528,936	70,333	0.0199	0.9801	98.57
26.5	1,526,159	39,093	0.0256	0.9744	96.61
27.5	1,483,848		0.0000	1.0000	94.13
28.5	1,483,848		0.0000	1.0000	94.13
29.5	1,484,336		0.0000	1.0000	94.13
30.5	1,478,053	29,209	0.0198	0.9802	94.13
31.5	1,628,137		0.0000	1.0000	92.27
32.5	1,629,541	488	0.0003	0.9997	92.27
33.5	456,333	6,698	0.0147	0.9853	92.24
34.5	444,295	88,008	0.1981	0.8019	90.89
35.5	364,526	1,404	0.0039	0.9961	72.89
36.5	547,364	1,388	0.0025	0.9975	72.61
37.5	545,022		0.0000	1.0000	72.42
38.5	502,072	355	0.0007	0.9993	72.42

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

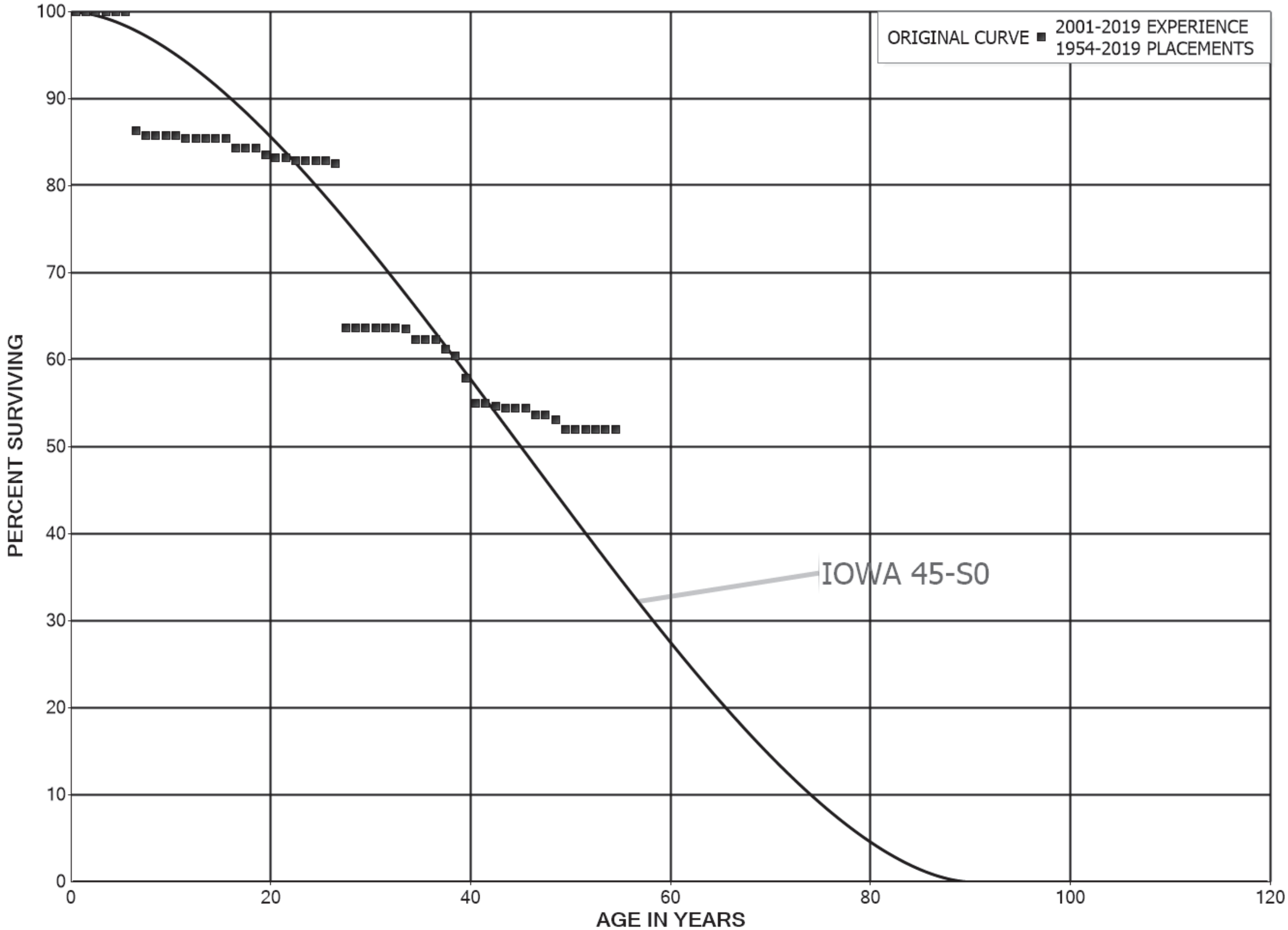
ACCOUNT 654.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2018 EXPERIENCE BAND 2001-2019

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	293,575	171,333	0.5836	0.4164	72.37
40.5	122,242		0.0000	1.0000	30.13
41.5	122,242		0.0000	1.0000	30.13
42.5	116,621		0.0000	1.0000	30.13
43.5	118,213		0.0000	1.0000	30.13
44.5	118,213		0.0000	1.0000	30.13
45.5	118,213		0.0000	1.0000	30.13
46.5	118,487		0.0000	1.0000	30.13
47.5	120,078		0.0000	1.0000	30.13
48.5	120,078		0.0000	1.0000	30.13
49.5	120,078		0.0000	1.0000	30.13
50.5	28,792		0.0000	1.0000	30.13
51.5	28,792		0.0000	1.0000	30.13
52.5	28,792		0.0000	1.0000	30.13
53.5	28,792		0.0000	1.0000	30.13
54.5	20,908		0.0000	1.0000	30.13
55.5	7,998		0.0000	1.0000	30.13
56.5	7,998		0.0000	1.0000	30.13
57.5	7,998		0.0000	1.0000	30.13
58.5	3,457		0.0000	1.0000	30.13
59.5	3,457		0.0000	1.0000	30.13
60.5	3,457		0.0000	1.0000	30.13
61.5	3,457		0.0000	1.0000	30.13
62.5	1,866		0.0000	1.0000	30.13
63.5	1,866		0.0000	1.0000	30.13
64.5	1,866		0.0000	1.0000	30.13
65.5	1,592		0.0000	1.0000	30.13
66.5					30.13

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 655.00 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 655.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,134,375		0.0000	1.0000	100.00
0.5	128,336		0.0000	1.0000	100.00
1.5	135,700		0.0000	1.0000	100.00
2.5	989,044		0.0000	1.0000	100.00
3.5	988,745		0.0000	1.0000	100.00
4.5	947,167		0.0000	1.0000	100.00
5.5	960,811	131,977	0.1374	0.8626	100.00
6.5	862,864	5,891	0.0068	0.9932	86.26
7.5	953,163		0.0000	1.0000	85.68
8.5	953,163		0.0000	1.0000	85.68
9.5	981,572		0.0000	1.0000	85.68
10.5	1,071,331	4,155	0.0039	0.9961	85.68
11.5	1,073,699		0.0000	1.0000	85.34
12.5	1,119,440		0.0000	1.0000	85.34
13.5	1,119,440		0.0000	1.0000	85.34
14.5	1,134,052		0.0000	1.0000	85.34
15.5	1,147,439	13,643	0.0119	0.9881	85.34
16.5	1,138,891		0.0000	1.0000	84.33
17.5	1,140,921		0.0000	1.0000	84.33
18.5	1,147,880	10,907	0.0095	0.9905	84.33
19.5	1,150,288	4,646	0.0040	0.9960	83.53
20.5	1,113,870		0.0000	1.0000	83.19
21.5	371,127	1,572	0.0042	0.9958	83.19
22.5	391,894		0.0000	1.0000	82.84
23.5	490,598		0.0000	1.0000	82.84
24.5	494,288		0.0000	1.0000	82.84
25.5	476,494	2,086	0.0044	0.9956	82.84
26.5	413,400	94,637	0.2289	0.7711	82.47
27.5	325,728		0.0000	1.0000	63.59
28.5	300,137		0.0000	1.0000	63.59
29.5	218,290		0.0000	1.0000	63.59
30.5	221,574		0.0000	1.0000	63.59
31.5	175,294		0.0000	1.0000	63.59
32.5	190,440	362	0.0019	0.9981	63.59
33.5	159,820	2,950	0.0185	0.9815	63.47
34.5	154,390		0.0000	1.0000	62.30
35.5	162,137		0.0000	1.0000	62.30
36.5	166,809	2,880	0.0173	0.9827	62.30
37.5	158,542	2,108	0.0133	0.9867	61.23
38.5	143,746	6,165	0.0429	0.9571	60.41

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

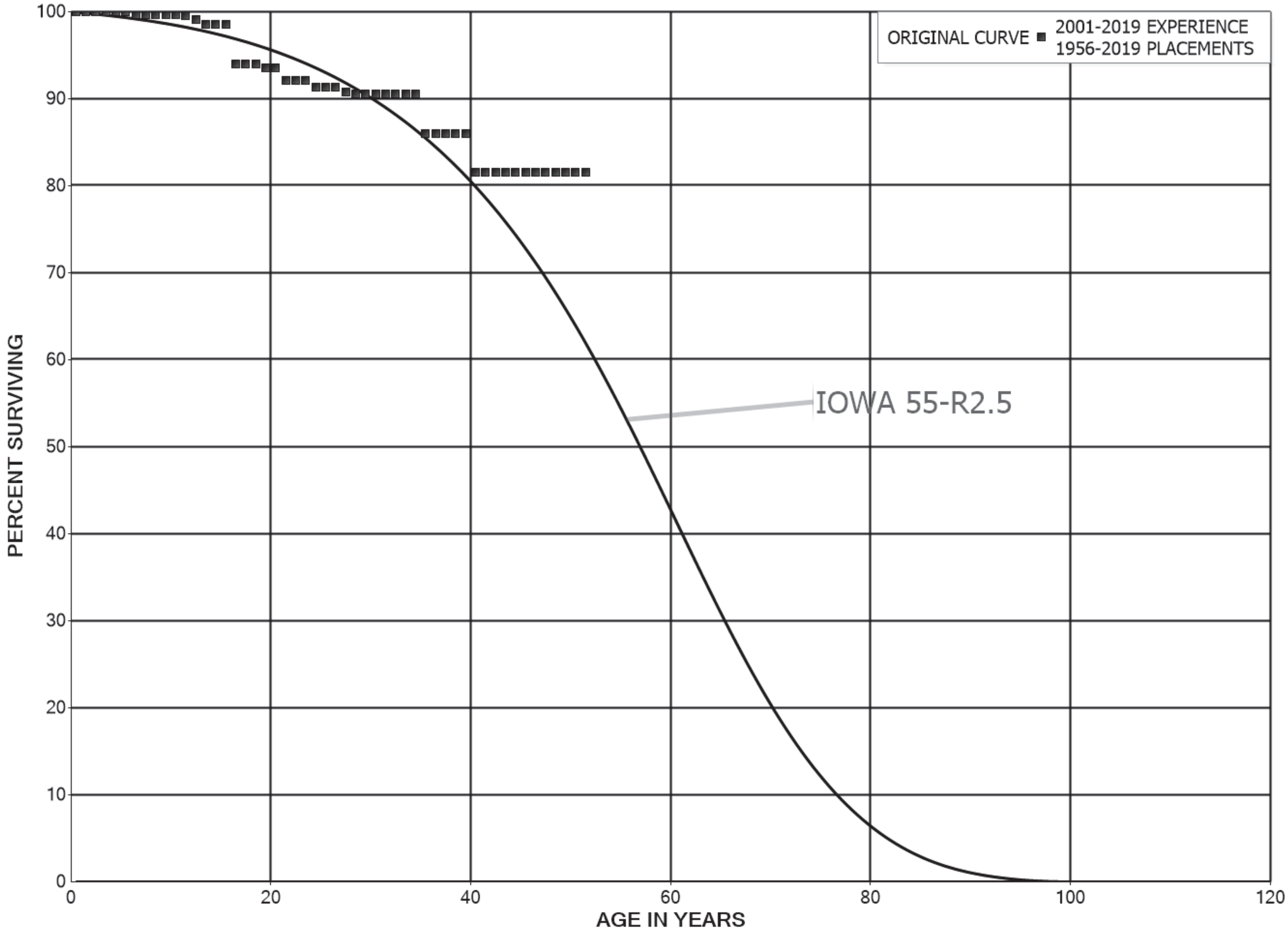
ACCOUNT 655.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2019 EXPERIENCE BAND 2001-2019

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	133,836	6,763	0.0505	0.9495	57.82
40.5	127,073		0.0000	1.0000	54.90
41.5	107,775	627	0.0058	0.9942	54.90
42.5	104,032	387	0.0037	0.9963	54.58
43.5	100,185		0.0000	1.0000	54.38
44.5	83,949		0.0000	1.0000	54.38
45.5	55,254	733	0.0133	0.9867	54.38
46.5	51,972		0.0000	1.0000	53.66
47.5	49,240	563	0.0114	0.9886	53.66
48.5	41,021	801	0.0195	0.9805	53.04
49.5	33,362		0.0000	1.0000	52.01
50.5	31,617		0.0000	1.0000	52.01
51.5	16,614		0.0000	1.0000	52.01
52.5	15,503		0.0000	1.0000	52.01
53.5	15,503		0.0000	1.0000	52.01
54.5	8,881		0.0000	1.0000	52.01
55.5	8,881		0.0000	1.0000	52.01
56.5	8,881		0.0000	1.0000	52.01
57.5	8,881		0.0000	1.0000	52.01
58.5	6,493		0.0000	1.0000	52.01
59.5	6,493		0.0000	1.0000	52.01
60.5	5,538		0.0000	1.0000	52.01
61.5	4,646		0.0000	1.0000	52.01
62.5	4,416		0.0000	1.0000	52.01
63.5	4,416		0.0000	1.0000	52.01
64.5	4,416		0.0000	1.0000	52.01
65.5					52.01

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 656.00 PURIFICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 656.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,941,380		0.0000	1.0000	100.00
0.5	5,889,606		0.0000	1.0000	100.00
1.5	7,506,590		0.0000	1.0000	100.00
2.5	7,488,801		0.0000	1.0000	100.00
3.5	6,895,500		0.0000	1.0000	100.00
4.5	8,991,370		0.0000	1.0000	100.00
5.5	8,955,426	36,059	0.0040	0.9960	100.00
6.5	8,919,367		0.0000	1.0000	99.60
7.5	9,000,711		0.0000	1.0000	99.60
8.5	9,121,368		0.0000	1.0000	99.60
9.5	9,364,423		0.0000	1.0000	99.60
10.5	9,364,423	4,545	0.0005	0.9995	99.60
11.5	9,377,409	48,612	0.0052	0.9948	99.55
12.5	9,840,716	53,723	0.0055	0.9945	99.03
13.5	9,822,038		0.0000	1.0000	98.49
14.5	10,298,122		0.0000	1.0000	98.49
15.5	10,299,984	480,397	0.0466	0.9534	98.49
16.5	4,858,760		0.0000	1.0000	93.90
17.5	4,926,652		0.0000	1.0000	93.90
18.5	4,927,455	18,910	0.0038	0.9962	93.90
19.5	4,946,768		0.0000	1.0000	93.54
20.5	3,339,000	52,433	0.0157	0.9843	93.54
21.5	3,126,142		0.0000	1.0000	92.07
22.5	3,137,601		0.0000	1.0000	92.07
23.5	1,081,005	9,217	0.0085	0.9915	92.07
24.5	1,106,172	286	0.0003	0.9997	91.28
25.5	1,140,807		0.0000	1.0000	91.26
26.5	1,102,199	6,750	0.0061	0.9939	91.26
27.5	1,086,566	2,310	0.0021	0.9979	90.70
28.5	934,308		0.0000	1.0000	90.51
29.5	981,328		0.0000	1.0000	90.51
30.5	1,027,327		0.0000	1.0000	90.51
31.5	1,009,207		0.0000	1.0000	90.51
32.5	1,088,827		0.0000	1.0000	90.51
33.5	614,915	302	0.0005	0.9995	90.51
34.5	606,780	30,033	0.0495	0.9505	90.46
35.5	560,292		0.0000	1.0000	85.99
36.5	572,607		0.0000	1.0000	85.99
37.5	571,805		0.0000	1.0000	85.99
38.5	533,581		0.0000	1.0000	85.99

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

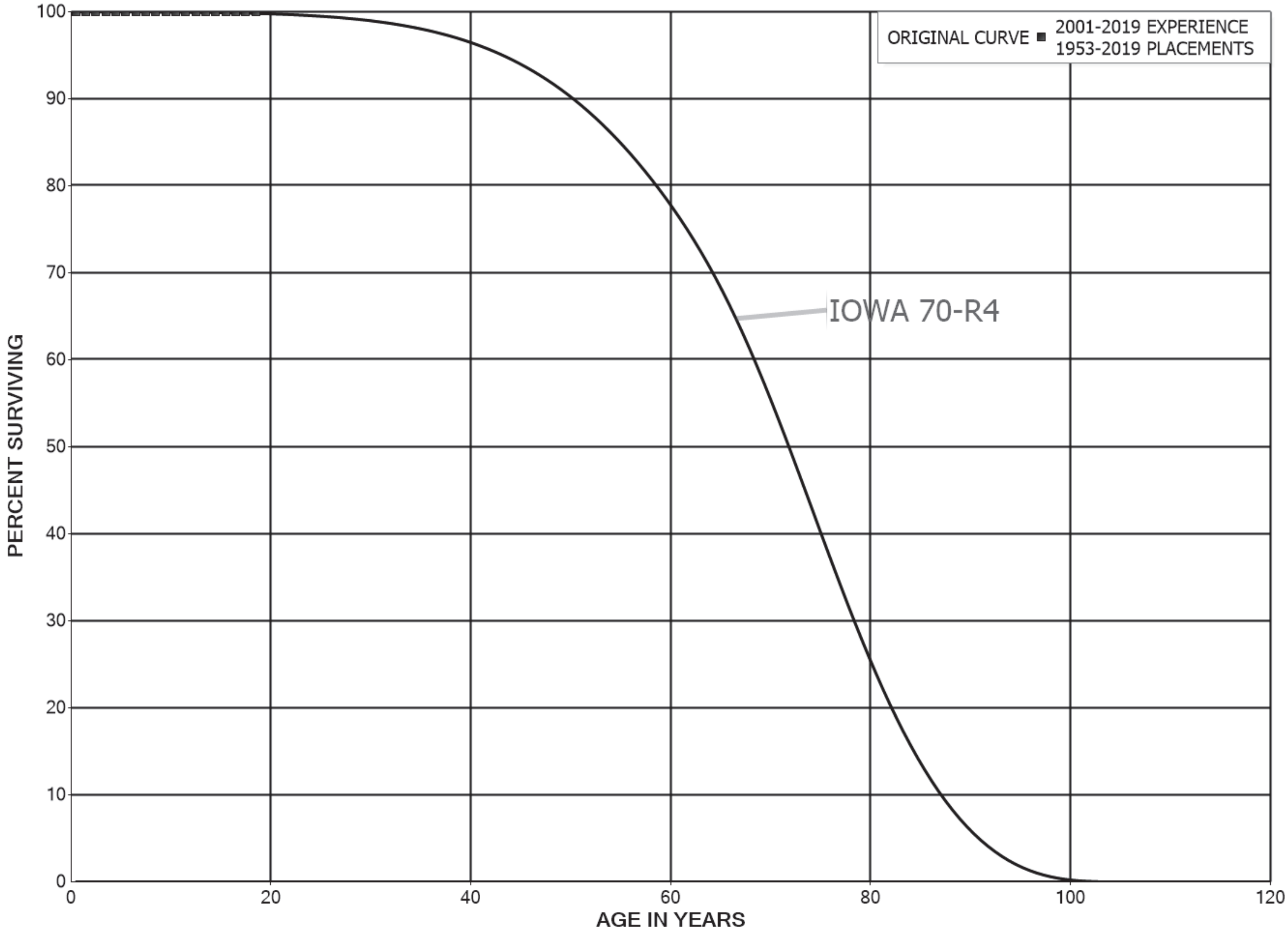
ACCOUNT 656.00 PURIFICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2019 EXPERIENCE BAND 2001-2019

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	534,010	27,831	0.0521	0.9479	85.99
40.5	503,934		0.0000	1.0000	81.51
41.5	492,475		0.0000	1.0000	81.51
42.5	460,089		0.0000	1.0000	81.51
43.5	428,015		0.0000	1.0000	81.51
44.5	393,862		0.0000	1.0000	81.51
45.5	355,671	138	0.0004	0.9996	81.51
46.5	292,372		0.0000	1.0000	81.47
47.5	252,988		0.0000	1.0000	81.47
48.5	205,969		0.0000	1.0000	81.47
49.5	142,438		0.0000	1.0000	81.47
50.5	142,237		0.0000	1.0000	81.47
51.5	27,932		0.0000	1.0000	81.47
52.5	10,132		0.0000	1.0000	81.47
53.5	10,132		0.0000	1.0000	81.47
54.5	1,197		0.0000	1.0000	81.47
55.5	1,197		0.0000	1.0000	81.47
56.5	1,197		0.0000	1.0000	81.47
57.5	1,197		0.0000	1.0000	81.47
58.5	768		0.0000	1.0000	81.47
59.5	768		0.0000	1.0000	81.47
60.5	768		0.0000	1.0000	81.47
61.5	768		0.0000	1.0000	81.47
62.5	768		0.0000	1.0000	81.47
63.5					81.47

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 665.20 RIGHTS-OF-WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 665.20 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,619,477		0.0000	1.0000	100.00
0.5	11,612,028		0.0000	1.0000	100.00
1.5	9,032,286		0.0000	1.0000	100.00
2.5	8,524,085		0.0000	1.0000	100.00
3.5	6,686,382		0.0000	1.0000	100.00
4.5	6,686,382		0.0000	1.0000	100.00
5.5	6,686,382		0.0000	1.0000	100.00
6.5	6,575,509		0.0000	1.0000	100.00
7.5	6,555,289		0.0000	1.0000	100.00
8.5	6,549,386		0.0000	1.0000	100.00
9.5	6,342,581		0.0000	1.0000	100.00
10.5	6,341,329		0.0000	1.0000	100.00
11.5	5,967,145		0.0000	1.0000	100.00
12.5	2,543,586		0.0000	1.0000	100.00
13.5	2,341,251		0.0000	1.0000	100.00
14.5	2,341,251		0.0000	1.0000	100.00
15.5	610,434		0.0000	1.0000	100.00
16.5	43,573		0.0000	1.0000	100.00
17.5	10		0.0000	1.0000	100.00
18.5					100.00
19.5					
20.5	72,150		0.0000		
21.5	72,150		0.0000		
22.5	72,150		0.0000		
23.5	72,150		0.0000		
24.5	72,150		0.0000		
25.5	72,150		0.0000		
26.5	73,914		0.0000		
27.5	73,914		0.0000		
28.5	73,914		0.0000		
29.5	73,914		0.0000		
30.5	73,914		0.0000		
31.5	73,914		0.0000		
32.5	73,914		0.0000		
33.5	73,914		0.0000		
34.5	73,914		0.0000		
35.5	73,914		0.0000		
36.5	73,914		0.0000		
37.5	73,914		0.0000		
38.5	73,914		0.0000		

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

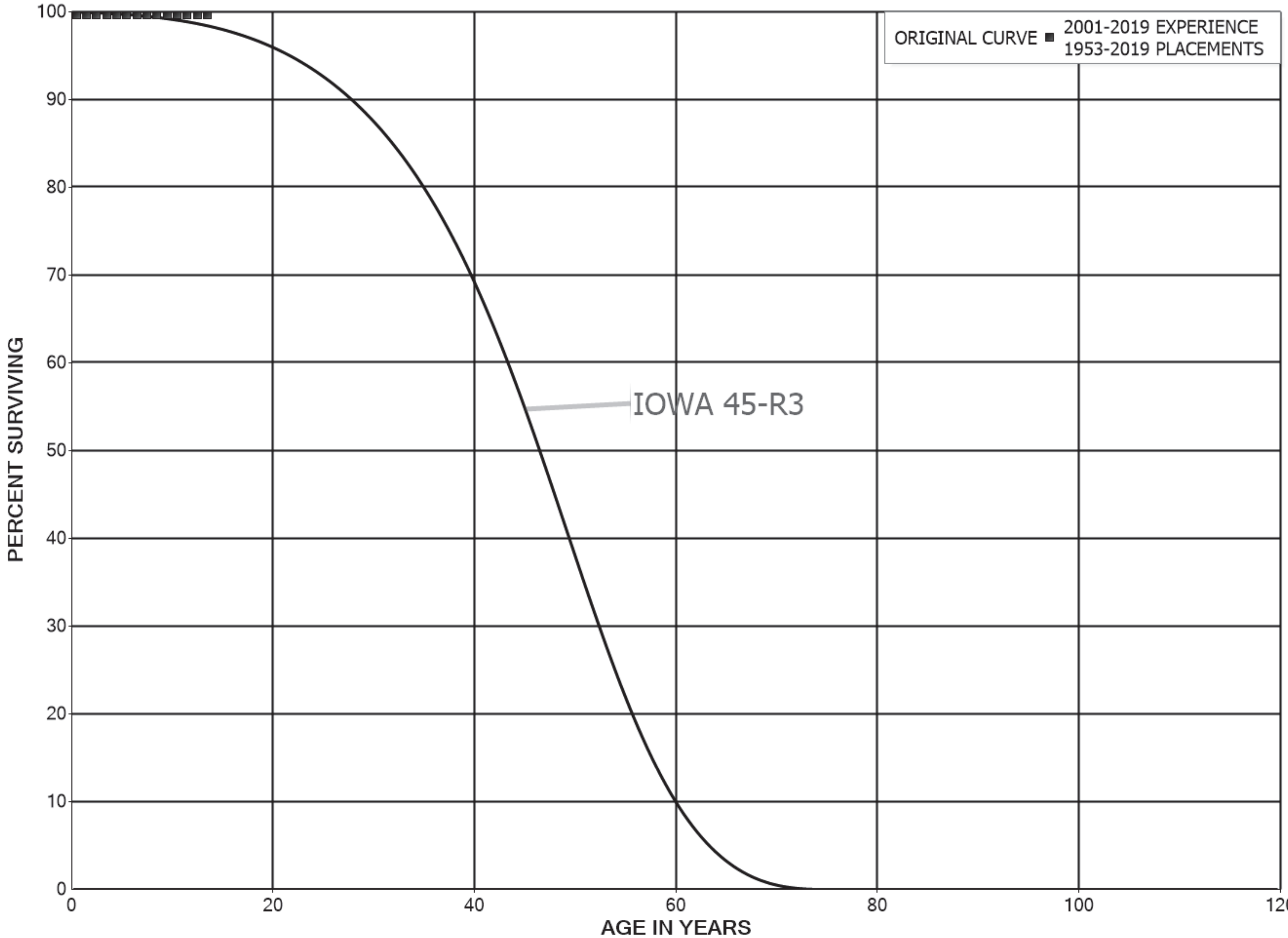
ACCOUNT 665.20 RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2019 EXPERIENCE BAND 2001-2019

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	1,764		0.0000		
40.5	1,764		0.0000		
41.5	1,764		0.0000		
42.5	1,764		0.0000		
43.5	1,764		0.0000		
44.5	1,764		0.0000		
45.5					
46.5	557		0.0000		
47.5	105,261		0.0000		
48.5	105,261		0.0000		
49.5	105,261		0.0000		
50.5	105,261		0.0000		
51.5	105,261		0.0000		
52.5	105,261		0.0000		
53.5	105,261		0.0000		
54.5	105,261		0.0000		
55.5	105,261		0.0000		
56.5	105,261		0.0000		
57.5	105,261		0.0000		
58.5	105,261		0.0000		
59.5	105,261		0.0000		
60.5	105,261		0.0000		
61.5	105,261		0.0000		
62.5	105,261		0.0000		
63.5	105,261		0.0000		
64.5	105,261		0.0000		
65.5	104,704		0.0000		
66.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 666.20 MEASURING AND REGULATING STATION STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 666.20 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	601,199	2,324	0.0039	0.9961	100.00
0.5	496,414		0.0000	1.0000	99.61
1.5	221,193		0.0000	1.0000	99.61
2.5	221,193		0.0000	1.0000	99.61
3.5	221,193		0.0000	1.0000	99.61
4.5	221,193		0.0000	1.0000	99.61
5.5	214,912		0.0000	1.0000	99.61
6.5	105,590		0.0000	1.0000	99.61
7.5	106,364		0.0000	1.0000	99.61
8.5	106,364		0.0000	1.0000	99.61
9.5	100,034		0.0000	1.0000	99.61
10.5	92,072		0.0000	1.0000	99.61
11.5	92,072		0.0000	1.0000	99.61
12.5	13,137		0.0000	1.0000	99.61
13.5					99.61
14.5					
15.5					
16.5					
17.5	6,108		0.0000		
18.5	6,108		0.0000		
19.5	6,108		0.0000		
20.5	6,108		0.0000		
21.5	6,108		0.0000		
22.5	6,108		0.0000		
23.5	6,108		0.0000		
24.5	6,108		0.0000		
25.5	6,108		0.0000		
26.5	6,108		0.0000		
27.5	6,108		0.0000		
28.5	6,108		0.0000		
29.5	6,108		0.0000		
30.5	6,108		0.0000		
31.5	6,108		0.0000		
32.5	6,108		0.0000		
33.5	6,108		0.0000		
34.5	6,108		0.0000		
35.5	6,108		0.0000		
36.5					
37.5	97		0.0000		
38.5	97		0.0000		

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

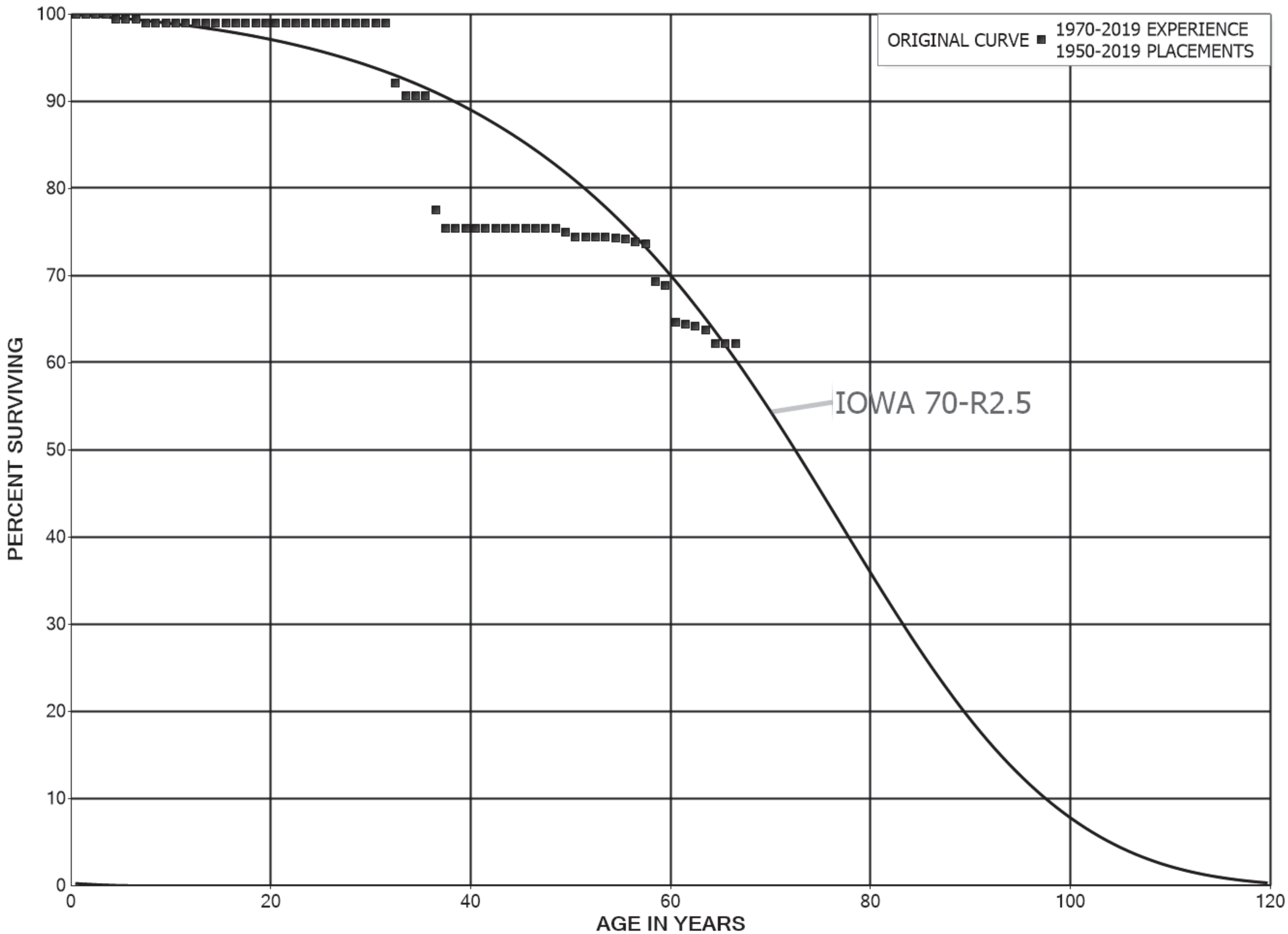
ACCOUNT 666.20 MEASURING AND REGULATING STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2019 EXPERIENCE BAND 2001-2019

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	97		0.0000		
40.5	97		0.0000		
41.5	145		0.0000		
42.5	145		0.0000		
43.5	145		0.0000		
44.5	145		0.0000		
45.5	145		0.0000		
46.5	478		0.0000		
47.5	3,241		0.0000		
48.5	3,241		0.0000		
49.5	3,241		0.0000		
50.5	3,241		0.0000		
51.5	3,241		0.0000		
52.5	3,241		0.0000		
53.5	3,241		0.0000		
54.5	3,241		0.0000		
55.5	3,241		0.0000		
56.5	3,144		0.0000		
57.5	3,144		0.0000		
58.5	3,144		0.0000		
59.5	3,144		0.0000		
60.5	3,096		0.0000		
61.5	3,096		0.0000		
62.5	3,096		0.0000		
63.5	3,096		0.0000		
64.5	3,096		0.0000		
65.5	2,763		0.0000		
66.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 667.00 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 667.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2019 EXPERIENCE BAND 1970-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	295,159,207	1,299	0.0000	1.0000	100.00
0.5	267,055,727		0.0000	1.0000	100.00
1.5	240,501,625		0.0000	1.0000	100.00
2.5	164,381,400		0.0000	1.0000	100.00
3.5	120,396,289	773,305	0.0064	0.9936	100.00
4.5	100,863,527	3,268	0.0000	1.0000	99.36
5.5	81,038,576	1,606	0.0000	1.0000	99.35
6.5	72,290,640	279,270	0.0039	0.9961	99.35
7.5	68,960,087		0.0000	1.0000	98.97
8.5	66,059,707		0.0000	1.0000	98.97
9.5	60,970,830		0.0000	1.0000	98.97
10.5	55,705,142		0.0000	1.0000	98.97
11.5	50,016,045		0.0000	1.0000	98.97
12.5	23,407,172	46	0.0000	1.0000	98.97
13.5	22,504,972		0.0000	1.0000	98.97
14.5	20,089,221		0.0000	1.0000	98.97
15.5	8,630,514		0.0000	1.0000	98.97
16.5	5,503,198		0.0000	1.0000	98.97
17.5	123,786		0.0000	1.0000	98.97
18.5	164,529		0.0000	1.0000	98.97
19.5	2,321,886		0.0000	1.0000	98.97
20.5	2,321,886		0.0000	1.0000	98.97
21.5	2,321,886	108	0.0000	1.0000	98.97
22.5	2,321,878		0.0000	1.0000	98.96
23.5	2,321,878		0.0000	1.0000	98.96
24.5	2,347,638		0.0000	1.0000	98.96
25.5	2,349,090		0.0000	1.0000	98.96
26.5	2,385,679		0.0000	1.0000	98.96
27.5	2,412,582		0.0000	1.0000	98.96
28.5	2,425,426		0.0000	1.0000	98.96
29.5	2,478,764		0.0000	1.0000	98.96
30.5	2,546,316		0.0000	1.0000	98.96
31.5	2,558,242	177,520	0.0694	0.9306	98.96
32.5	2,382,797	37,972	0.0159	0.9841	92.10
33.5	2,338,057		0.0000	1.0000	90.63
34.5	2,338,057		0.0000	1.0000	90.63
35.5	2,329,259	338,394	0.1453	0.8547	90.63
36.5	1,990,865	54,013	0.0271	0.9729	77.46
37.5	1,796,689	1	0.0000	1.0000	75.36
38.5	247,338	48	0.0002	0.9998	75.36

Cause No. 45468

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

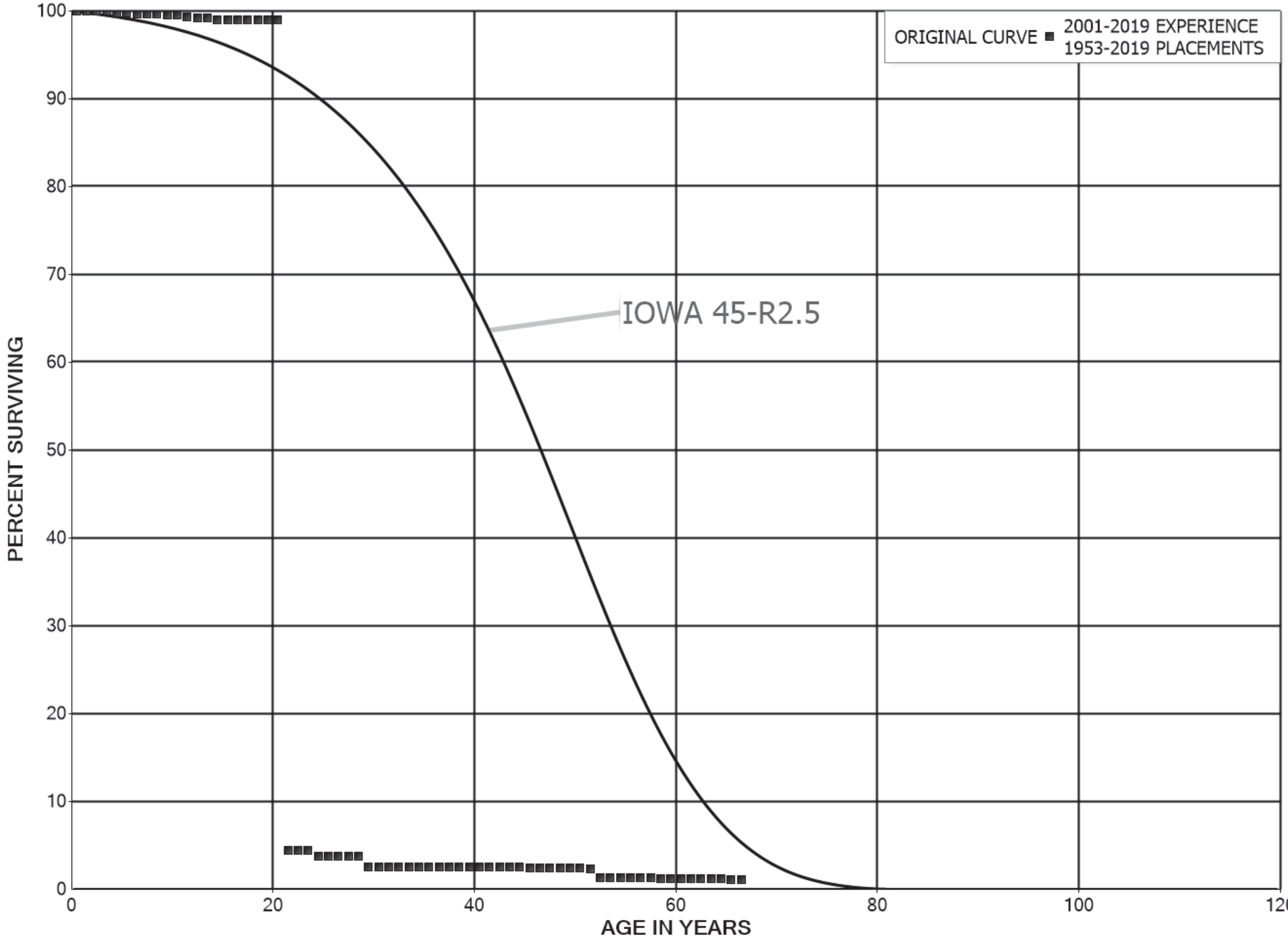
ACCOUNT 667.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2019 EXPERIENCE BAND 1970-2019

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	247,290		0.0000	1.0000	75.35
40.5	247,290	14	0.0001	0.9999	75.35
41.5	247,176	3	0.0000	1.0000	75.34
42.5	261,749	2	0.0000	1.0000	75.34
43.5	235,987		0.0000	1.0000	75.34
44.5	234,536		0.0000	1.0000	75.34
45.5	203,384		0.0000	1.0000	75.34
46.5	179,547		0.0000	1.0000	75.34
47.5	605,756		0.0000	1.0000	75.34
48.5	552,419	3,273	0.0059	0.9941	75.34
49.5	472,861	3,001	0.0063	0.9937	74.89
50.5	462,405		0.0000	1.0000	74.42
51.5	460,330		0.0000	1.0000	74.42
52.5	460,330	201	0.0004	0.9996	74.42
53.5	460,128	788	0.0017	0.9983	74.39
54.5	459,341	219	0.0005	0.9995	74.26
55.5	459,122	2,197	0.0048	0.9952	74.22
56.5	456,925	1,396	0.0031	0.9969	73.87
57.5	455,530	27,290	0.0599	0.9401	73.64
58.5	428,240	2,288	0.0053	0.9947	69.23
59.5	425,952	26,433	0.0621	0.9379	68.86
60.5	399,519	1,465	0.0037	0.9963	64.59
61.5	391,833	1,115	0.0028	0.9972	64.35
62.5	390,718	2,814	0.0072	0.9928	64.17
63.5	387,903	9,015	0.0232	0.9768	63.71
64.5	373,451		0.0000	1.0000	62.22
65.5	370,385	588	0.0016	0.9984	62.22
66.5	4,292		0.0000	1.0000	62.13
67.5	4,292		0.0000	1.0000	62.13
68.5	4,292		0.0000	1.0000	62.13
69.5					62.13

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 669.00 MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 669.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,509,624		0.0000	1.0000	100.00
0.5	48,120,277		0.0000	1.0000	100.00
1.5	44,287,709		0.0000	1.0000	100.00
2.5	31,671,302	13,939	0.0004	0.9996	100.00
3.5	25,316,753	54,573	0.0022	0.9978	99.96
4.5	21,084,836		0.0000	1.0000	99.74
5.5	16,460,078	12,472	0.0008	0.9992	99.74
6.5	12,982,540		0.0000	1.0000	99.66
7.5	11,711,714		0.0000	1.0000	99.66
8.5	10,272,065	12,101	0.0012	0.9988	99.66
9.5	6,944,637		0.0000	1.0000	99.55
10.5	6,320,893	15,319	0.0024	0.9976	99.55
11.5	6,075,888	10,182	0.0017	0.9983	99.31
12.5	3,525,273		0.0000	1.0000	99.14
13.5	2,947,878	6,982	0.0024	0.9976	99.14
14.5	1,980,748		0.0000	1.0000	98.91
15.5	1,357,190		0.0000	1.0000	98.91
16.5	212,138		0.0000	1.0000	98.91
17.5	1,151		0.0000	1.0000	98.91
18.5	1,151		0.0000	1.0000	98.91
19.5	4,855		0.0000	1.0000	98.91
20.5	108,376	103,521	0.9552	0.0448	98.91
21.5	8,005	89	0.0111	0.9889	4.43
22.5	7,916		0.0000	1.0000	4.38
23.5	7,916	1,222	0.1544	0.8456	4.38
24.5	6,694		0.0000	1.0000	3.70
25.5	6,694		0.0000	1.0000	3.70
26.5	26,928	29	0.0011	0.9989	3.70
27.5	26,907		0.0000	1.0000	3.70
28.5	26,907	8,461	0.3145	0.6855	3.70
29.5	20,716		0.0000	1.0000	2.54
30.5	20,716		0.0000	1.0000	2.54
31.5	20,716		0.0000	1.0000	2.54
32.5	20,716		0.0000	1.0000	2.54
33.5	22,992		0.0000	1.0000	2.54
34.5	22,992		0.0000	1.0000	2.54
35.5	21,841		0.0000	1.0000	2.54
36.5	21,841		0.0000	1.0000	2.54
37.5	21,841		0.0000	1.0000	2.54
38.5	18,255		0.0000	1.0000	2.54

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

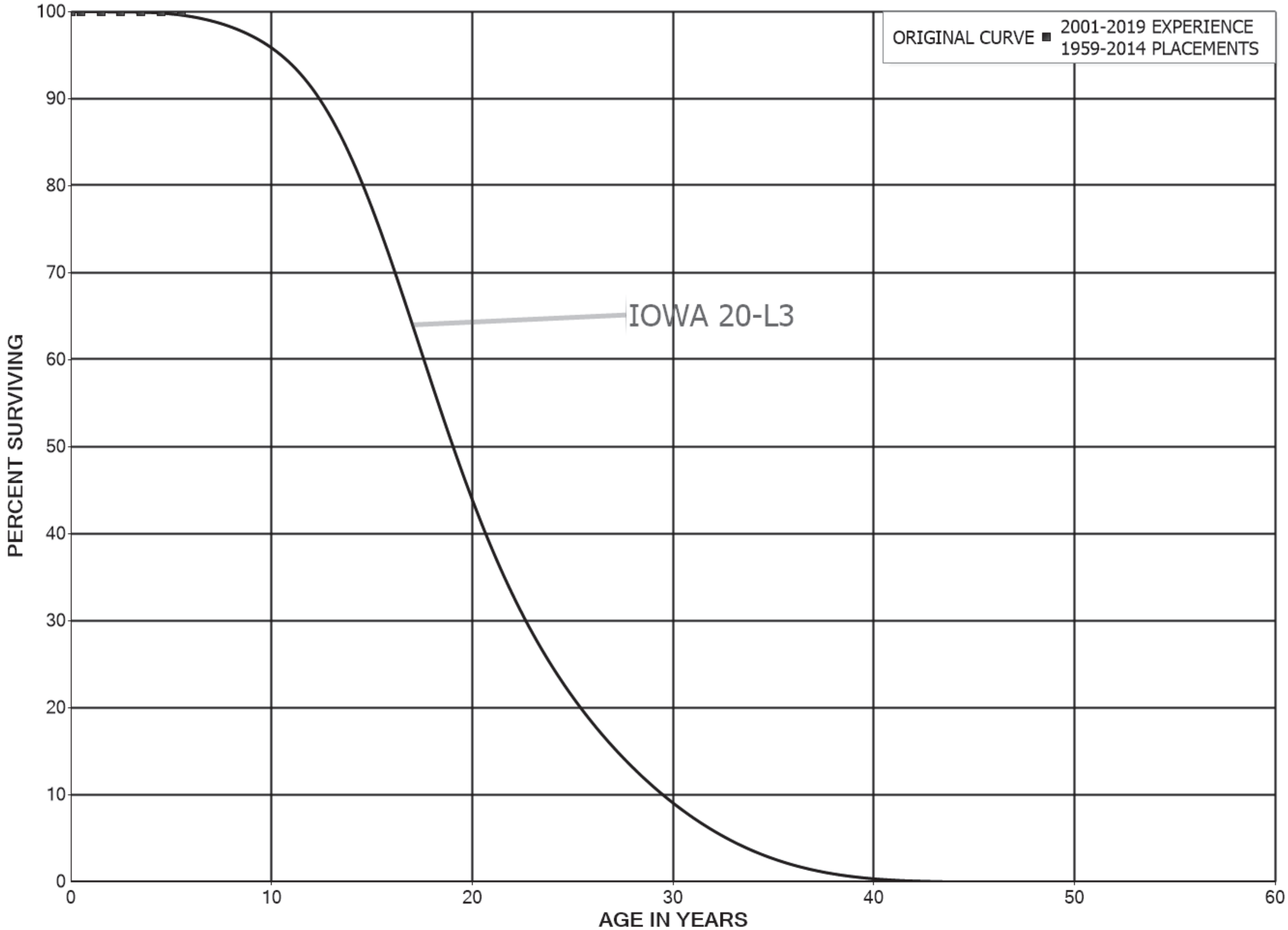
ACCOUNT 669.00 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2019 EXPERIENCE BAND 2001-2019

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	18,255		0.0000	1.0000	2.54
40.5	16,327		0.0000	1.0000	2.54
41.5	16,673		0.0000	1.0000	2.54
42.5	16,673		0.0000	1.0000	2.54
43.5	16,673	221	0.0133	0.9867	2.54
44.5	16,732	626	0.0374	0.9626	2.50
45.5	5,113		0.0000	1.0000	2.41
46.5	5,132	70	0.0136	0.9864	2.41
47.5	6,827		0.0000	1.0000	2.38
48.5	4,557		0.0000	1.0000	2.38
49.5	4,557		0.0000	1.0000	2.38
50.5	4,557	150	0.0329	0.9671	2.38
51.5	4,407	2,042	0.4633	0.5367	2.30
52.5	2,278		0.0000	1.0000	1.23
53.5	2,278		0.0000	1.0000	1.23
54.5	2,278		0.0000	1.0000	1.23
55.5	2,278		0.0000	1.0000	1.23
56.5	2,278		0.0000	1.0000	1.23
57.5	2,278	125	0.0551	0.9449	1.23
58.5	2,152		0.0000	1.0000	1.17
59.5	2,152		0.0000	1.0000	1.17
60.5	1,807		0.0000	1.0000	1.17
61.5	1,807		0.0000	1.0000	1.17
62.5	1,807		0.0000	1.0000	1.17
63.5	1,666		0.0000	1.0000	1.17
64.5	1,666	84	0.0505	0.9495	1.17
65.5	1,555		0.0000	1.0000	1.11
66.5					1.11

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 670.00 COMMUNICATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 670.00 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2014 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,783		0.0000	1.0000	100.00
0.5	62,783		0.0000	1.0000	100.00
1.5	62,783		0.0000	1.0000	100.00
2.5	62,783		0.0000	1.0000	100.00
3.5	62,783		0.0000	1.0000	100.00
4.5	62,783		0.0000	1.0000	100.00
5.5					100.00
6.5					
7.5					
8.5					
9.5					
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	3,958		0.0000		
38.5	3,958		0.0000		

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

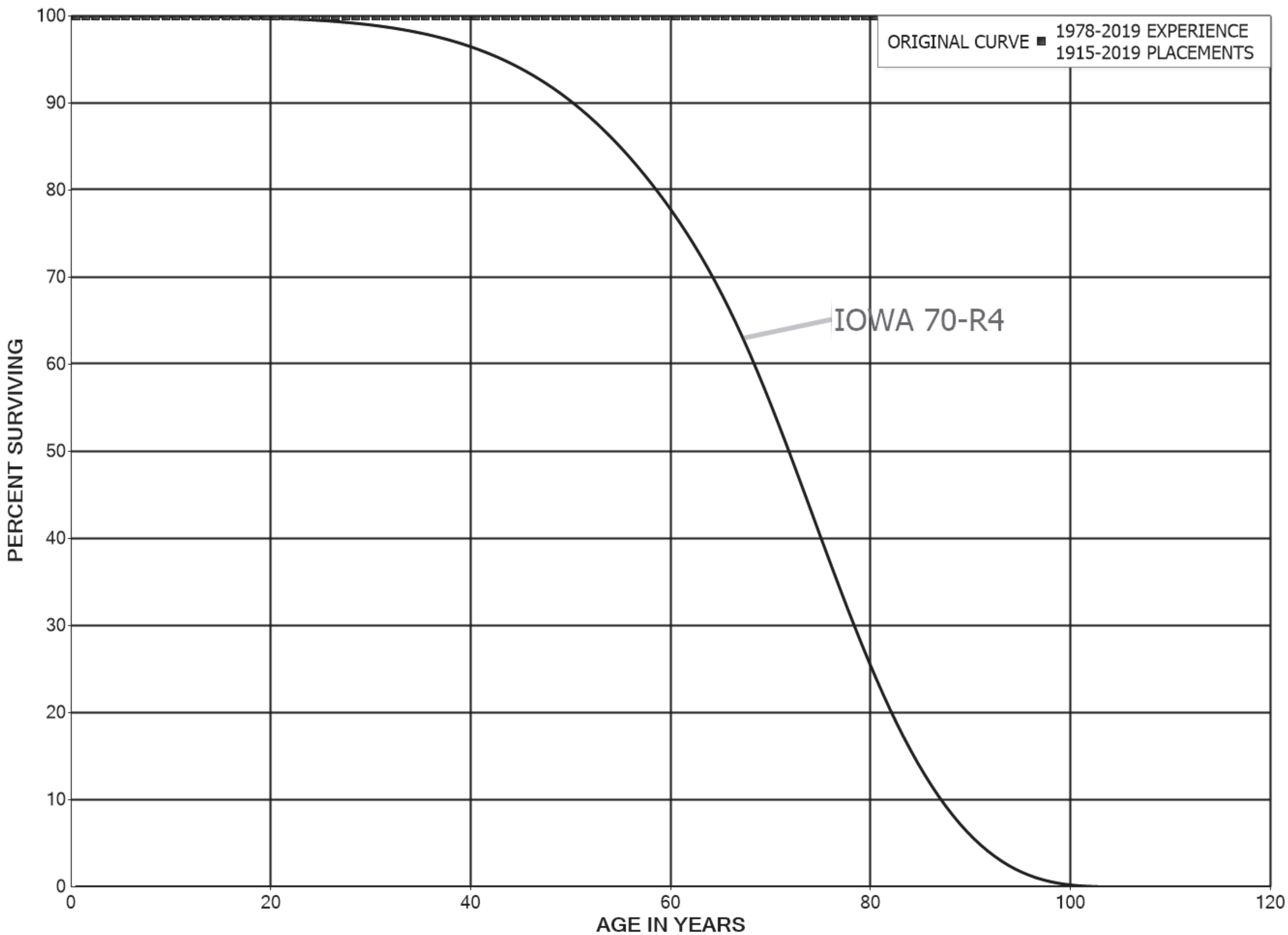
ACCOUNT 670.00 COMMUNICATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2014 EXPERIENCE BAND 2001-2019

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	3,958		0.0000		
40.5	3,958		0.0000		
41.5	6,386		0.0000		
42.5	6,386		0.0000		
43.5	6,386		0.0000		
44.5	6,386		0.0000		
45.5	6,386		0.0000		
46.5	6,386		0.0000		
47.5	6,386		0.0000		
48.5	6,386		0.0000		
49.5	6,386		0.0000		
50.5	6,386		0.0000		
51.5	6,386		0.0000		
52.5	6,386		0.0000		
53.5	6,386		0.0000		
54.5	6,386	3,958	0.6198		
55.5	2,428		0.0000		
56.5	2,428		0.0000		
57.5	2,428		0.0000		
58.5	2,428	2,428	1.0000		
59.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 674.20 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 674.20 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1978-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,675,856		0.0000	1.0000	100.00
0.5	6,339,510		0.0000	1.0000	100.00
1.5	6,580,917		0.0000	1.0000	100.00
2.5	6,368,698		0.0000	1.0000	100.00
3.5	6,506,509		0.0000	1.0000	100.00
4.5	7,580,168		0.0000	1.0000	100.00
5.5	7,303,175		0.0000	1.0000	100.00
6.5	4,936,851		0.0000	1.0000	100.00
7.5	5,881,805		0.0000	1.0000	100.00
8.5	6,398,451		0.0000	1.0000	100.00
9.5	6,725,887		0.0000	1.0000	100.00
10.5	6,224,891		0.0000	1.0000	100.00
11.5	6,206,362		0.0000	1.0000	100.00
12.5	6,228,419		0.0000	1.0000	100.00
13.5	6,309,431		0.0000	1.0000	100.00
14.5	6,252,449		0.0000	1.0000	100.00
15.5	6,452,384	292	0.0000	1.0000	100.00
16.5	6,397,054		0.0000	1.0000	100.00
17.5	6,638,226		0.0000	1.0000	100.00
18.5	6,807,986		0.0000	1.0000	100.00
19.5	6,561,957		0.0000	1.0000	100.00
20.5	6,469,740		0.0000	1.0000	100.00
21.5	6,620,040		0.0000	1.0000	100.00
22.5	6,603,079		0.0000	1.0000	100.00
23.5	5,596,535		0.0000	1.0000	100.00
24.5	5,244,963	1,733	0.0003	0.9997	100.00
25.5	5,188,748		0.0000	1.0000	99.96
26.5	4,255,458		0.0000	1.0000	99.96
27.5	3,691,352		0.0000	1.0000	99.96
28.5	3,250,665		0.0000	1.0000	99.96
29.5	3,178,015		0.0000	1.0000	99.96
30.5	3,128,368		0.0000	1.0000	99.96
31.5	3,069,440		0.0000	1.0000	99.96
32.5	3,018,316		0.0000	1.0000	99.96
33.5	2,664,168		0.0000	1.0000	99.96
34.5	2,689,929		0.0000	1.0000	99.96
35.5	2,614,430		0.0000	1.0000	99.96
36.5	2,429,473		0.0000	1.0000	99.96
37.5	2,275,422		0.0000	1.0000	99.96
38.5	2,182,267		0.0000	1.0000	99.96

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 674.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1978-2019

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	2,103,515		0.0000	1.0000	99.96
40.5	1,935,484		0.0000	1.0000	99.96
41.5	1,875,003		0.0000	1.0000	99.96
42.5	1,805,163		0.0000	1.0000	99.96
43.5	1,806,604		0.0000	1.0000	99.96
44.5	1,561,452		0.0000	1.0000	99.96
45.5	1,457,090		0.0000	1.0000	99.96
46.5	1,455,342		0.0000	1.0000	99.96
47.5	1,385,367		0.0000	1.0000	99.96
48.5	1,386,575		0.0000	1.0000	99.96
49.5	1,384,150		0.0000	1.0000	99.96
50.5	1,233,136		0.0000	1.0000	99.96
51.5	1,115,539	220	0.0002	0.9998	99.96
52.5	1,018,779		0.0000	1.0000	99.94
53.5	793,624		0.0000	1.0000	99.94
54.5	766,551		0.0000	1.0000	99.94
55.5	646,531	70	0.0001	0.9999	99.94
56.5	633,721		0.0000	1.0000	99.93
57.5	581,020		0.0000	1.0000	99.93
58.5	525,099		0.0000	1.0000	99.93
59.5	500,392		0.0000	1.0000	99.93
60.5	440,497		0.0000	1.0000	99.93
61.5	452,187		0.0000	1.0000	99.93
62.5	429,864		0.0000	1.0000	99.93
63.5	424,978		0.0000	1.0000	99.93
64.5	375,900		0.0000	1.0000	99.93
65.5	351,610		0.0000	1.0000	99.93
66.5	289,641		0.0000	1.0000	99.93
67.5	229,843		0.0000	1.0000	99.93
68.5	189,790		0.0000	1.0000	99.93
69.5	193,284		0.0000	1.0000	99.93
70.5	192,396		0.0000	1.0000	99.93
71.5	142,882		0.0000	1.0000	99.93
72.5	139,324		0.0000	1.0000	99.93
73.5	109,460		0.0000	1.0000	99.93
74.5	104,147		0.0000	1.0000	99.93
75.5	99,399		0.0000	1.0000	99.93
76.5	97,640		0.0000	1.0000	99.93
77.5	83,123		0.0000	1.0000	99.93
78.5	82,718		0.0000	1.0000	99.93

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

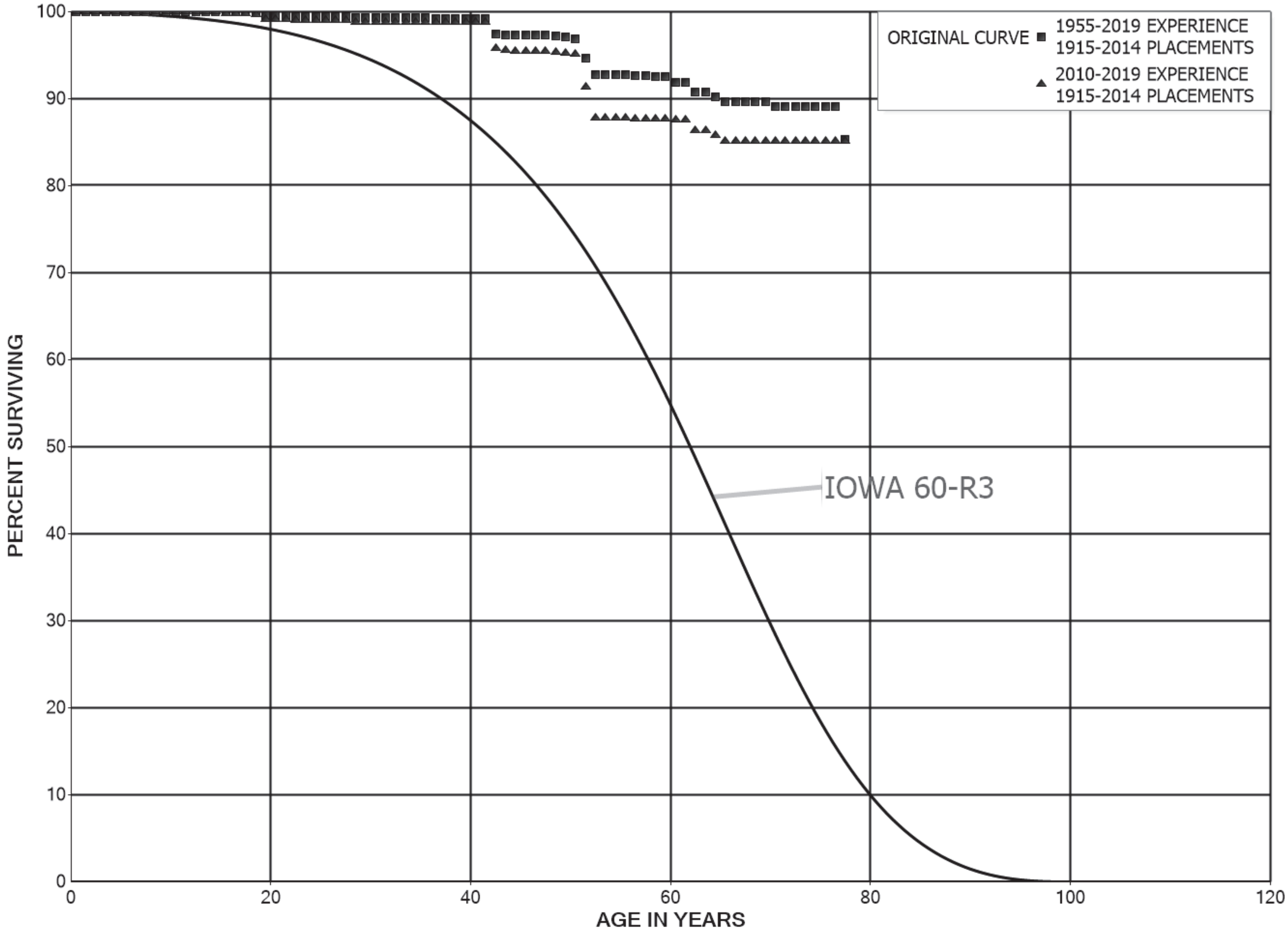
ACCOUNT 674.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1978-2019

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	82,244		0.0000	1.0000	99.93
80.5	58,348		0.0000	1.0000	99.93
81.5	57,842		0.0000	1.0000	99.93
82.5	37,933		0.0000	1.0000	99.93
83.5	37,826		0.0000	1.0000	99.93
84.5	36,392		0.0000	1.0000	99.93
85.5	36,536		0.0000	1.0000	99.93
86.5	36,536		0.0000	1.0000	99.93
87.5	32,824		0.0000	1.0000	99.93
88.5	9,554		0.0000	1.0000	99.93
89.5	5,454		0.0000	1.0000	99.93
90.5	321		0.0000	1.0000	99.93
91.5	321		0.0000	1.0000	99.93
92.5	321		0.0000	1.0000	99.93
93.5	321		0.0000	1.0000	99.93
94.5	318		0.0000	1.0000	99.93
95.5	293		0.0000	1.0000	99.93
96.5	293		0.0000	1.0000	99.93
97.5	293		0.0000	1.0000	99.93
98.5	293		0.0000	1.0000	99.93
99.5	240		0.0000	1.0000	99.93
100.5	240		0.0000	1.0000	99.93
101.5	240		0.0000	1.0000	99.93
102.5	240		0.0000	1.0000	99.93
103.5	240		0.0000	1.0000	99.93
104.5					99.93

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2014 EXPERIENCE BAND 1955-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	309,570		0.0000	1.0000	100.00
0.5	311,168		0.0000	1.0000	100.00
1.5	363,474		0.0000	1.0000	100.00
2.5	562,931		0.0000	1.0000	100.00
3.5	648,829		0.0000	1.0000	100.00
4.5	711,490		0.0000	1.0000	100.00
5.5	745,325		0.0000	1.0000	100.00
6.5	742,228		0.0000	1.0000	100.00
7.5	993,454		0.0000	1.0000	100.00
8.5	1,105,865		0.0000	1.0000	100.00
9.5	1,240,553		0.0000	1.0000	100.00
10.5	1,273,703		0.0000	1.0000	100.00
11.5	1,320,174		0.0000	1.0000	100.00
12.5	1,285,817		0.0000	1.0000	100.00
13.5	1,178,611		0.0000	1.0000	100.00
14.5	1,513,255	1,278	0.0008	0.9992	100.00
15.5	1,550,578		0.0000	1.0000	99.92
16.5	1,529,053		0.0000	1.0000	99.92
17.5	1,566,622	1,185	0.0008	0.9992	99.92
18.5	1,600,571	5,383	0.0034	0.9966	99.84
19.5	1,632,135		0.0000	1.0000	99.50
20.5	1,591,954		0.0000	1.0000	99.50
21.5	1,459,207	985	0.0007	0.9993	99.50
22.5	1,489,954		0.0000	1.0000	99.44
23.5	1,434,893		0.0000	1.0000	99.44
24.5	1,369,203		0.0000	1.0000	99.44
25.5	1,392,994		0.0000	1.0000	99.44
26.5	1,155,449		0.0000	1.0000	99.44
27.5	1,049,695	1,777	0.0017	0.9983	99.44
28.5	904,903		0.0000	1.0000	99.27
29.5	905,149		0.0000	1.0000	99.27
30.5	858,024		0.0000	1.0000	99.27
31.5	867,808		0.0000	1.0000	99.27
32.5	905,626		0.0000	1.0000	99.27
33.5	567,210		0.0000	1.0000	99.27
34.5	549,063		0.0000	1.0000	99.27
35.5	557,897	325	0.0006	0.9994	99.27
36.5	552,830		0.0000	1.0000	99.21
37.5	524,285		0.0000	1.0000	99.21
38.5	502,016		0.0000	1.0000	99.21

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2014 EXPERIENCE BAND 1955-2019

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	501,961		0.0000	1.0000	99.21
40.5	456,707		0.0000	1.0000	99.21
41.5	349,569	6,328	0.0181	0.9819	99.21
42.5	355,184	343	0.0010	0.9990	97.42
43.5	357,570	308	0.0009	0.9991	97.32
44.5	345,736		0.0000	1.0000	97.24
45.5	358,434		0.0000	1.0000	97.24
46.5	362,637		0.0000	1.0000	97.24
47.5	376,352	244	0.0006	0.9994	97.24
48.5	342,883	236	0.0007	0.9993	97.17
49.5	333,882	1,076	0.0032	0.9968	97.11
50.5	327,206	7,288	0.0223	0.9777	96.79
51.5	286,986	5,927	0.0207	0.9793	94.64
52.5	283,527		0.0000	1.0000	92.68
53.5	271,446		0.0000	1.0000	92.68
54.5	250,561		0.0000	1.0000	92.68
55.5	224,710	240	0.0011	0.9989	92.68
56.5	219,279	45	0.0002	0.9998	92.58
57.5	203,996	178	0.0009	0.9991	92.57
58.5	193,592		0.0000	1.0000	92.49
59.5	178,076	1,235	0.0069	0.9931	92.49
60.5	177,952		0.0000	1.0000	91.84
61.5	161,007	1,906	0.0118	0.9882	91.84
62.5	147,299		0.0000	1.0000	90.76
63.5	131,037	834	0.0064	0.9936	90.76
64.5	105,078	641	0.0061	0.9939	90.18
65.5	96,662		0.0000	1.0000	89.63
66.5	79,121		0.0000	1.0000	89.63
67.5	51,860		0.0000	1.0000	89.63
68.5	43,300		0.0000	1.0000	89.63
69.5	42,972	279	0.0065	0.9935	89.63
70.5	38,479		0.0000	1.0000	89.05
71.5	29,098		0.0000	1.0000	89.05
72.5	28,548		0.0000	1.0000	89.05
73.5	28,965		0.0000	1.0000	89.05
74.5	28,139		0.0000	1.0000	89.05
75.5	27,125		0.0000	1.0000	89.05
76.5	26,087	1,108	0.0425	0.9575	89.05
77.5	24,992		0.0000	1.0000	85.27
78.5	24,434		0.0000	1.0000	85.27

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2014 EXPERIENCE BAND 1955-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,832		0.0000	1.0000	85.27
80.5	11,657		0.0000	1.0000	85.27
81.5	11,909	199	0.0167	0.9833	85.27
82.5	10,408		0.0000	1.0000	83.84
83.5	10,015	236	0.0236	0.9764	83.84
84.5	9,255		0.0000	1.0000	81.86
85.5	15,687		0.0000	1.0000	81.86
86.5	15,687		0.0000	1.0000	81.86
87.5	15,687		0.0000	1.0000	81.86
88.5	10,722		0.0000	1.0000	81.86
89.5	9,586		0.0000	1.0000	81.86
90.5	9,483		0.0000	1.0000	81.86
91.5	9,193		0.0000	1.0000	81.86
92.5	7,304		0.0000	1.0000	81.86
93.5	7,304		0.0000	1.0000	81.86
94.5	7,119		0.0000	1.0000	81.86
95.5	7,119		0.0000	1.0000	81.86
96.5	6,719		0.0000	1.0000	81.86
97.5	6,719		0.0000	1.0000	81.86
98.5	6,719		0.0000	1.0000	81.86
99.5	6,719	935	0.1392	0.8608	81.86
100.5	5,532		0.0000	1.0000	70.47
101.5	5,514		0.0000	1.0000	70.47
102.5	5,497		0.0000	1.0000	70.47
103.5	5,497		0.0000	1.0000	70.47
104.5					70.47

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2014 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	68,427		0.0000	1.0000	100.00
0.5	96,201		0.0000	1.0000	100.00
1.5	116,009		0.0000	1.0000	100.00
2.5	152,764		0.0000	1.0000	100.00
3.5	260,436		0.0000	1.0000	100.00
4.5	273,177		0.0000	1.0000	100.00
5.5	231,969		0.0000	1.0000	100.00
6.5	253,621		0.0000	1.0000	100.00
7.5	253,621		0.0000	1.0000	100.00
8.5	253,621		0.0000	1.0000	100.00
9.5	242,742		0.0000	1.0000	100.00
10.5	267,274		0.0000	1.0000	100.00
11.5	446,922		0.0000	1.0000	100.00
12.5	496,064		0.0000	1.0000	100.00
13.5	451,054		0.0000	1.0000	100.00
14.5	513,356	1,278	0.0025	0.9975	100.00
15.5	523,723		0.0000	1.0000	99.75
16.5	738,556		0.0000	1.0000	99.75
17.5	850,966	1,185	0.0014	0.9986	99.75
18.5	996,947	5,383	0.0054	0.9946	99.61
19.5	1,050,890		0.0000	1.0000	99.07
20.5	1,066,141		0.0000	1.0000	99.07
21.5	874,466	985	0.0011	0.9989	99.07
22.5	788,048		0.0000	1.0000	98.96
23.5	1,073,957		0.0000	1.0000	98.96
24.5	1,037,515		0.0000	1.0000	98.96
25.5	1,040,738		0.0000	1.0000	98.96
26.5	827,081		0.0000	1.0000	98.96
27.5	750,790	1,777	0.0024	0.9976	98.96
28.5	640,392		0.0000	1.0000	98.73
29.5	590,315		0.0000	1.0000	98.73
30.5	585,363		0.0000	1.0000	98.73
31.5	700,594		0.0000	1.0000	98.73
32.5	706,545		0.0000	1.0000	98.73
33.5	370,288		0.0000	1.0000	98.73
34.5	367,124		0.0000	1.0000	98.73
35.5	365,936		0.0000	1.0000	98.73
36.5	334,040		0.0000	1.0000	98.73
37.5	302,731		0.0000	1.0000	98.73
38.5	325,357		0.0000	1.0000	98.73

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2014 EXPERIENCE BAND 2010-2019

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	333,664		0.0000	1.0000	98.73
40.5	284,520		0.0000	1.0000	98.73
41.5	205,173	6,328	0.0308	0.9692	98.73
42.5	199,622	343	0.0017	0.9983	95.68
43.5	210,380	308	0.0015	0.9985	95.52
44.5	204,665		0.0000	1.0000	95.38
45.5	223,811		0.0000	1.0000	95.38
46.5	224,728		0.0000	1.0000	95.38
47.5	237,178	244	0.0010	0.9990	95.38
48.5	186,899	236	0.0013	0.9987	95.28
49.5	183,890	222	0.0012	0.9988	95.16
50.5	181,976	7,288	0.0400	0.9600	95.05
51.5	154,766	5,927	0.0383	0.9617	91.24
52.5	153,727		0.0000	1.0000	87.75
53.5	158,387		0.0000	1.0000	87.75
54.5	161,300		0.0000	1.0000	87.75
55.5	143,644	240	0.0017	0.9983	87.75
56.5	154,356		0.0000	1.0000	87.60
57.5	165,682		0.0000	1.0000	87.60
58.5	164,925		0.0000	1.0000	87.60
59.5	155,436	184	0.0012	0.9988	87.60
60.5	150,111		0.0000	1.0000	87.50
61.5	141,475	1,906	0.0135	0.9865	87.50
62.5	128,328		0.0000	1.0000	86.32
63.5	112,275	834	0.0074	0.9926	86.32
64.5	86,732	641	0.0074	0.9926	85.68
65.5	79,189		0.0000	1.0000	85.04
66.5	62,687		0.0000	1.0000	85.04
67.5	35,992		0.0000	1.0000	85.04
68.5	27,989		0.0000	1.0000	85.04
69.5	33,191		0.0000	1.0000	85.04
70.5	29,017		0.0000	1.0000	85.04
71.5	19,533		0.0000	1.0000	85.04
72.5	20,012		0.0000	1.0000	85.04
73.5	18,893		0.0000	1.0000	85.04
74.5	18,591		0.0000	1.0000	85.04
75.5	17,193		0.0000	1.0000	85.04
76.5	16,155		0.0000	1.0000	85.04
77.5	15,589		0.0000	1.0000	85.04
78.5	19,996		0.0000	1.0000	85.04

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

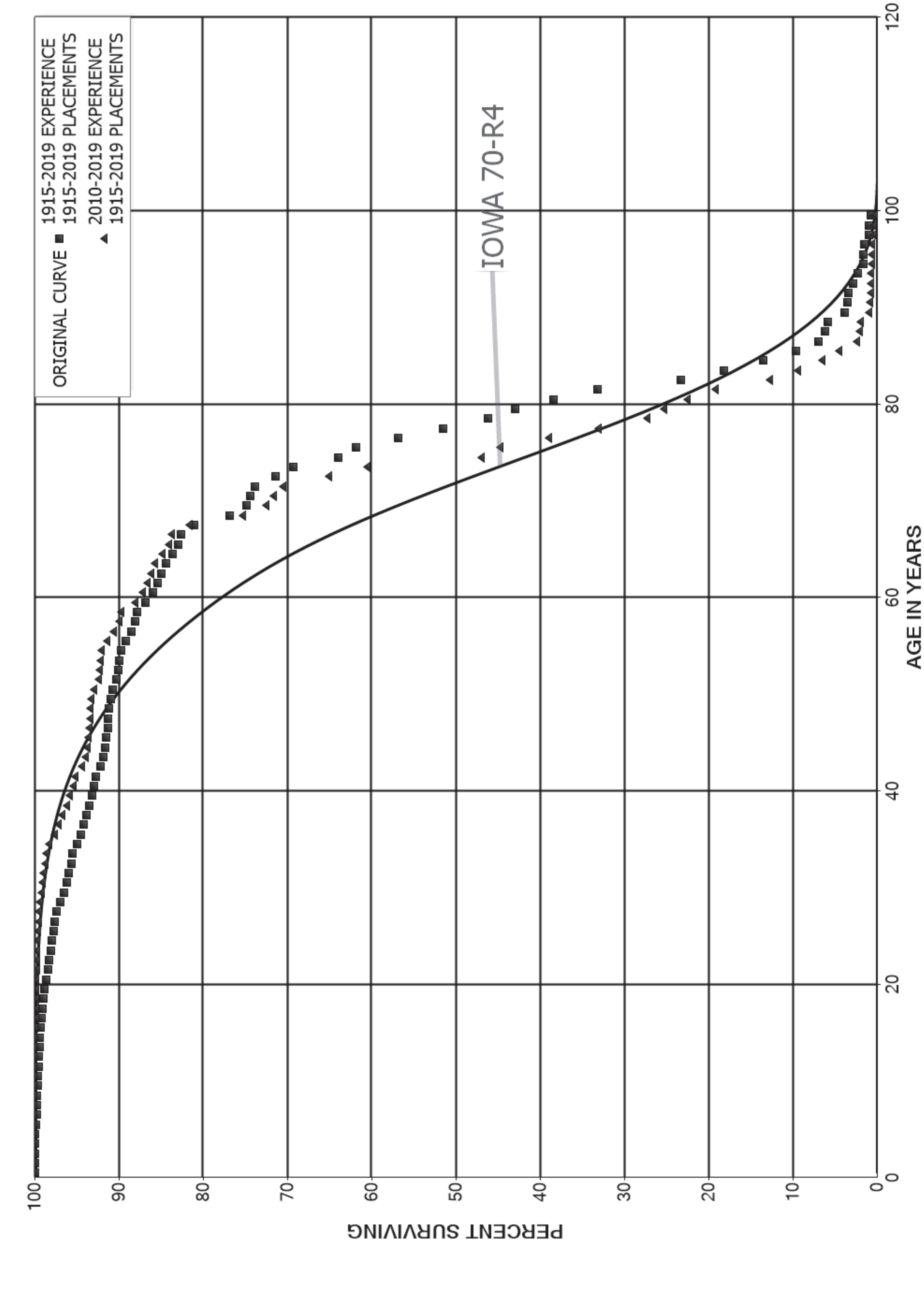
ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2014 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	9,530		0.0000	1.0000	85.04
80.5	8,458		0.0000	1.0000	85.04
81.5	8,748		0.0000	1.0000	85.04
82.5	9,375		0.0000	1.0000	85.04
83.5	8,964	58	0.0065	0.9935	85.04
84.5	8,567		0.0000	1.0000	84.49
85.5	8,567		0.0000	1.0000	84.49
86.5	8,967		0.0000	1.0000	84.49
87.5	8,967		0.0000	1.0000	84.49
88.5	4,003		0.0000	1.0000	84.49
89.5	2,867		0.0000	1.0000	84.49
90.5	3,016		0.0000	1.0000	84.49
91.5	2,744		0.0000	1.0000	84.49
92.5	873		0.0000	1.0000	84.49
93.5	873		0.0000	1.0000	84.49
94.5	7,119		0.0000	1.0000	84.49
95.5	7,119		0.0000	1.0000	84.49
96.5	6,719		0.0000	1.0000	84.49
97.5	6,719		0.0000	1.0000	84.49
98.5	6,719		0.0000	1.0000	84.49
99.5	6,719	935	0.1392	0.8608	84.49
100.5	5,532		0.0000	1.0000	72.73
101.5	5,514		0.0000	1.0000	72.73
102.5	5,497		0.0000	1.0000	72.73
103.5	5,497		0.0000	1.0000	72.73
104.5					72.73

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 676.00 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 676.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	586,365,917		0.0000	1.0000	100.00
0.5	551,409,872	13,214	0.0000	1.0000	100.00
1.5	496,646,031	144,459	0.0003	0.9997	100.00
2.5	447,960,480	140,631	0.0003	0.9997	99.97
3.5	413,872,972	91,991	0.0002	0.9998	99.94
4.5	428,896,698	311,474	0.0007	0.9993	99.91
5.5	404,686,678	291,388	0.0007	0.9993	99.84
6.5	394,927,082	167,235	0.0004	0.9996	99.77
7.5	386,077,576	215,737	0.0006	0.9994	99.73
8.5	381,965,424	93,789	0.0002	0.9998	99.67
9.5	368,068,004	197,269	0.0005	0.9995	99.65
10.5	346,766,693	213,910	0.0006	0.9994	99.59
11.5	333,846,922	278,406	0.0008	0.9992	99.53
12.5	314,808,176	184,103	0.0006	0.9994	99.45
13.5	310,945,882	96,044	0.0003	0.9997	99.39
14.5	312,853,707	191,010	0.0006	0.9994	99.36
15.5	302,858,884	317,850	0.0010	0.9990	99.30
16.5	290,852,123	352,509	0.0012	0.9988	99.20
17.5	280,969,546	385,162	0.0014	0.9986	99.08
18.5	284,530,083	391,755	0.0014	0.9986	98.94
19.5	273,207,637	637,202	0.0023	0.9977	98.80
20.5	258,533,891	370,697	0.0014	0.9986	98.57
21.5	247,714,647	401,171	0.0016	0.9984	98.43
22.5	234,363,435	442,800	0.0019	0.9981	98.27
23.5	215,465,579	297,588	0.0014	0.9986	98.09
24.5	202,275,645	493,249	0.0024	0.9976	97.95
25.5	189,444,181	281,359	0.0015	0.9985	97.71
26.5	169,257,154	389,509	0.0023	0.9977	97.57
27.5	155,426,654	710,365	0.0046	0.9954	97.34
28.5	147,214,266	572,175	0.0039	0.9961	96.90
29.5	141,758,863	450,746	0.0032	0.9968	96.52
30.5	137,230,226	396,780	0.0029	0.9971	96.21
31.5	132,170,646	369,150	0.0028	0.9972	95.94
32.5	126,076,778	270,466	0.0021	0.9979	95.67
33.5	113,119,617	570,696	0.0050	0.9950	95.46
34.5	107,003,484	485,863	0.0045	0.9955	94.98
35.5	103,460,027	411,533	0.0040	0.9960	94.55
36.5	96,594,944	351,704	0.0036	0.9964	94.17
37.5	89,456,383	347,923	0.0039	0.9961	93.83
38.5	86,102,544	233,194	0.0027	0.9973	93.47

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 676.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

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	82,667,320	258,297	0.0031	0.9969	93.21
40.5	81,349,002	185,140	0.0023	0.9977	92.92
41.5	77,721,066	488,390	0.0063	0.9937	92.71
42.5	76,100,456	230,836	0.0030	0.9970	92.13
43.5	75,511,772	152,266	0.0020	0.9980	91.85
44.5	72,318,326	117,579	0.0016	0.9984	91.66
45.5	70,081,130	146,507	0.0021	0.9979	91.51
46.5	68,080,091	61,362	0.0009	0.9991	91.32
47.5	65,023,197	43,524	0.0007	0.9993	91.24
48.5	60,399,511	123,437	0.0020	0.9980	91.18
49.5	55,630,238	163,759	0.0029	0.9971	90.99
50.5	55,284,620	282,076	0.0051	0.9949	90.73
51.5	49,083,369	131,025	0.0027	0.9973	90.26
52.5	41,775,746	60,834	0.0015	0.9985	90.02
53.5	35,529,114	71,950	0.0020	0.9980	89.89
54.5	31,193,276	190,621	0.0061	0.9939	89.71
55.5	27,853,719	205,625	0.0074	0.9926	89.16
56.5	25,002,230	135,860	0.0054	0.9946	88.50
57.5	21,521,226	40,237	0.0019	0.9981	88.02
58.5	19,131,208	224,621	0.0117	0.9883	87.86
59.5	17,005,861	171,791	0.0101	0.9899	86.83
60.5	16,633,840	112,547	0.0068	0.9932	85.95
61.5	15,173,393	72,556	0.0048	0.9952	85.37
62.5	14,159,235	86,752	0.0061	0.9939	84.96
63.5	12,637,531	120,791	0.0096	0.9904	84.44
64.5	10,984,948	84,411	0.0077	0.9923	83.63
65.5	11,983,682	54,547	0.0046	0.9954	82.99
66.5	10,671,541	195,999	0.0184	0.9816	82.61
67.5	10,405,735	546,909	0.0526	0.9474	81.09
68.5	9,778,059	249,392	0.0255	0.9745	76.83
69.5	4,462,699	26,486	0.0059	0.9941	74.87
70.5	6,259,447	47,931	0.0077	0.9923	74.43
71.5	6,189,211	203,419	0.0329	0.9671	73.86
72.5	5,963,126	180,411	0.0303	0.9697	71.43
73.5	5,780,539	439,772	0.0761	0.9239	69.27
74.5	5,056,663	171,550	0.0339	0.9661	64.00
75.5	5,128,766	410,897	0.0801	0.9199	61.83
76.5	4,717,484	442,286	0.0938	0.9062	56.87
77.5	4,275,199	448,954	0.1050	0.8950	51.54
78.5	3,807,146	266,396	0.0700	0.9300	46.13

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 676.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1915-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,266,813	343,940	0.1053	0.8947	42.90
80.5	3,000,095	403,063	0.1344	0.8656	38.38
81.5	2,597,032	773,775	0.2979	0.7021	33.23
82.5	1,823,256	402,872	0.2210	0.7790	23.33
83.5	1,420,385	367,441	0.2587	0.7413	18.17
84.5	899,743	256,837	0.2855	0.7145	13.47
85.5	1,070,062	291,537	0.2724	0.7276	9.63
86.5	778,525	94,415	0.1213	0.8787	7.00
87.5	684,111	40,317	0.0589	0.9411	6.15
88.5	643,794	220,999	0.3433	0.6567	5.79
89.5	333,359	29,022	0.0871	0.9129	3.80
90.5	304,324	9,485	0.0312	0.9688	3.47
91.5	294,773	42,534	0.1443	0.8557	3.36
92.5	252,239	48,903	0.1939	0.8061	2.88
93.5	203,336	58,568	0.2880	0.7120	2.32
94.5	126,832	6,035	0.0476	0.9524	1.65
95.5	120,797	5,002	0.0414	0.9586	1.57
96.5	115,794	39,317	0.3395	0.6605	1.51
97.5	76,478	2,118	0.0277	0.9723	1.00
98.5	74,359	19,911	0.2678	0.7322	0.97
99.5	54,034	3,875	0.0717	0.9283	0.71
100.5	50,159	47	0.0009	0.9991	0.66
101.5	50,112	28	0.0006	0.9994	0.66
102.5	50,084	5,043	0.1007	0.8993	0.66
103.5	45,041	19,686	0.4371	0.5629	0.59
104.5					0.33

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 676.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	413,632,586		0.0000	1.0000	100.00
0.5	383,423,368		0.0000	1.0000	100.00
1.5	322,432,155		0.0000	1.0000	100.00
2.5	289,946,372	9,205	0.0000	1.0000	100.00
3.5	252,915,679		0.0000	1.0000	100.00
4.5	264,922,534	51,619	0.0002	0.9998	100.00
5.5	248,243,322	50,708	0.0002	0.9998	99.98
6.5	240,669,828	62,014	0.0003	0.9997	99.96
7.5	228,195,942	299	0.0000	1.0000	99.93
8.5	213,338,782		0.0000	1.0000	99.93
9.5	206,043,633		0.0000	1.0000	99.93
10.5	195,397,652	27,302	0.0001	0.9999	99.93
11.5	187,517,661	18,791	0.0001	0.9999	99.92
12.5	176,187,345	2,530	0.0000	1.0000	99.91
13.5	181,873,844	8,703	0.0000	1.0000	99.91
14.5	178,099,427	92,445	0.0005	0.9995	99.90
15.5	173,098,549	124,866	0.0007	0.9993	99.85
16.5	177,370,944	41,959	0.0002	0.9998	99.78
17.5	174,024,478	79,196	0.0005	0.9995	99.75
18.5	180,083,051	29,489	0.0002	0.9998	99.71
19.5	170,972,009	34,360	0.0002	0.9998	99.69
20.5	159,483,316	7,254	0.0000	1.0000	99.67
21.5	156,631,277	20,155	0.0001	0.9999	99.67
22.5	149,547,994	28,045	0.0002	0.9998	99.65
23.5	148,414,582	77,349	0.0005	0.9995	99.64
24.5	145,546,946	141,803	0.0010	0.9990	99.58
25.5	135,623,572	91,987	0.0007	0.9993	99.49
26.5	122,190,976	25,585	0.0002	0.9998	99.42
27.5	114,830,425	128,491	0.0011	0.9989	99.40
28.5	109,900,283	231,722	0.0021	0.9979	99.29
29.5	105,474,036	148,600	0.0014	0.9986	99.08
30.5	99,562,937	115,935	0.0012	0.9988	98.94
31.5	93,628,601	151,341	0.0016	0.9984	98.82
32.5	84,361,430	147,471	0.0017	0.9983	98.66
33.5	65,991,481	228,609	0.0035	0.9965	98.49
34.5	58,651,720	370,414	0.0063	0.9937	98.15
35.5	54,715,408	274,833	0.0050	0.9950	97.53
36.5	47,454,422	223,736	0.0047	0.9953	97.04
37.5	42,300,990	226,594	0.0054	0.9946	96.58
38.5	40,399,025	134,029	0.0033	0.9967	96.06

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 676.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2010-2019

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	39,325,557	167,779	0.0043	0.9957	95.75
40.5	42,418,200	124,912	0.0029	0.9971	95.34
41.5	43,081,181	369,921	0.0086	0.9914	95.06
42.5	47,386,189	191,962	0.0041	0.9959	94.24
43.5	51,873,873	112,801	0.0022	0.9978	93.86
44.5	51,474,437	59,906	0.0012	0.9988	93.65
45.5	51,641,179	98,889	0.0019	0.9981	93.55
46.5	50,932,434	23,419	0.0005	0.9995	93.37
47.5	49,947,145	17,335	0.0003	0.9997	93.32
48.5	47,621,643	83,082	0.0017	0.9983	93.29
49.5	44,969,317	126,528	0.0028	0.9972	93.13
50.5	40,027,370	240,607	0.0060	0.9940	92.87
51.5	35,234,254	58,176	0.0017	0.9983	92.31
52.5	29,194,247	33,580	0.0012	0.9988	92.16
53.5	24,543,171	23,316	0.0009	0.9991	92.05
54.5	21,893,240	152,612	0.0070	0.9930	91.96
55.5	19,223,449	178,344	0.0093	0.9907	91.32
56.5	17,761,074	128,346	0.0072	0.9928	90.47
57.5	14,382,911	38,673	0.0027	0.9973	89.82
58.5	12,074,344	219,570	0.0182	0.9818	89.58
59.5	16,005,892	161,625	0.0101	0.9899	87.95
60.5	14,233,421	97,104	0.0068	0.9932	87.06
61.5	12,813,722	64,434	0.0050	0.9950	86.47
62.5	11,834,248	57,261	0.0048	0.9952	86.03
63.5	10,348,502	107,742	0.0104	0.9896	85.62
64.5	9,462,281	80,575	0.0085	0.9915	84.73
65.5	8,170,998	41,097	0.0050	0.9950	84.00
66.5	6,872,980	166,336	0.0242	0.9758	83.58
67.5	6,636,836	521,682	0.0786	0.9214	81.56
68.5	6,136,317	228,179	0.0372	0.9628	75.15
69.5	2,185,479	24,033	0.0110	0.9890	72.35
70.5	2,132,933	35,595	0.0167	0.9833	71.56
71.5	2,075,020	158,203	0.0762	0.9238	70.36
72.5	1,894,086	134,768	0.0712	0.9288	65.00
73.5	1,757,143	392,495	0.2234	0.7766	60.37
74.5	3,268,935	156,049	0.0477	0.9523	46.89
75.5	3,111,941	405,872	0.1304	0.8696	44.65
76.5	2,705,684	408,226	0.1509	0.8491	38.83
77.5	2,297,458	403,337	0.1756	0.8244	32.97
78.5	1,875,024	140,552	0.0750	0.9250	27.18

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

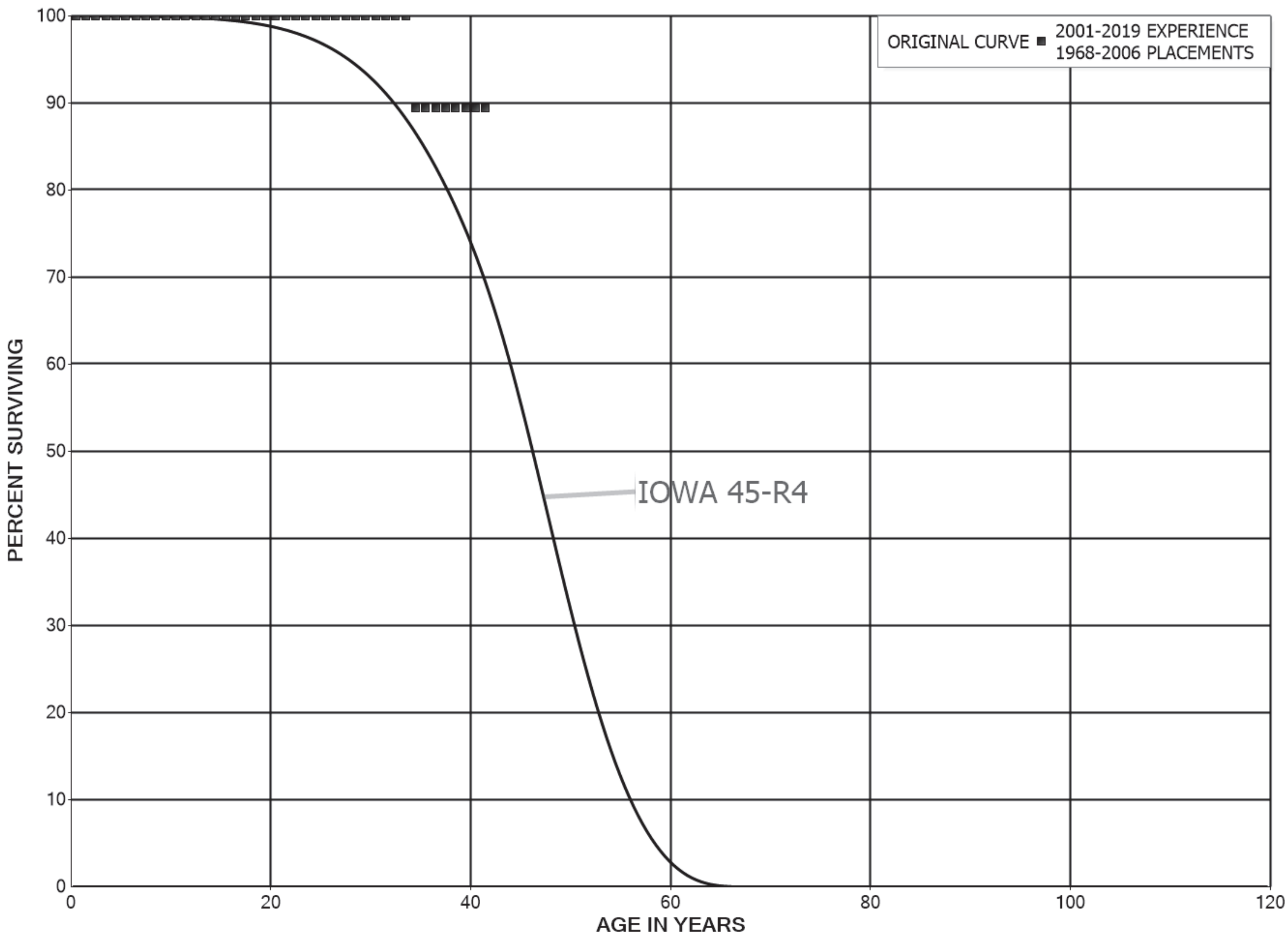
ACCOUNT 676.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,032,253	337,796	0.1114	0.8886	25.14
80.5	2,694,470	398,463	0.1479	0.8521	22.34
81.5	2,296,072	771,685	0.3361	0.6639	19.04
82.5	1,524,387	398,256	0.2613	0.7387	12.64
83.5	1,126,132	350,564	0.3113	0.6887	9.34
84.5	827,074	256,837	0.3105	0.6895	6.43
85.5	570,237	276,548	0.4850	0.5150	4.43
86.5	293,688	42,234	0.1438	0.8562	2.28
87.5	251,454	15,182	0.0604	0.9396	1.96
88.5	236,272	122,018	0.5164	0.4836	1.84
89.5	32,581	7,133	0.2189	0.7811	0.89
90.5	25,435	3,444	0.1354	0.8646	0.69
91.5	21,926	37	0.0017	0.9983	0.60
92.5	21,889	106	0.0048	0.9952	0.60
93.5	21,782	3,363	0.1544	0.8456	0.60
94.5	126,832	6,035	0.0476	0.9524	0.50
95.5	120,797	5,002	0.0414	0.9586	0.48
96.5	115,794	39,317	0.3395	0.6605	0.46
97.5	76,478	2,118	0.0277	0.9723	0.30
98.5	74,359	19,911	0.2678	0.7322	0.30
99.5	54,034	3,875	0.0717	0.9283	0.22
100.5	50,159	47	0.0009	0.9991	0.20
101.5	50,112	28	0.0006	0.9994	0.20
102.5	50,084	5,043	0.1007	0.8993	0.20
103.5	45,041	19,686	0.4371	0.5629	0.18
104.5					0.10

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 677.00 COMPRESSOR STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 677.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2006 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,963		0.0000	1.0000	100.00
0.5	31,977		0.0000	1.0000	100.00
1.5	56,129		0.0000	1.0000	100.00
2.5	131,274		0.0000	1.0000	100.00
3.5	135,292		0.0000	1.0000	100.00
4.5	135,292		0.0000	1.0000	100.00
5.5	135,292		0.0000	1.0000	100.00
6.5	135,292		0.0000	1.0000	100.00
7.5	135,292		0.0000	1.0000	100.00
8.5	135,292		0.0000	1.0000	100.00
9.5	373,999		0.0000	1.0000	100.00
10.5	373,999		0.0000	1.0000	100.00
11.5	373,999		0.0000	1.0000	100.00
12.5	376,121		0.0000	1.0000	100.00
13.5	362,370		0.0000	1.0000	100.00
14.5	362,370		0.0000	1.0000	100.00
15.5	373,728		0.0000	1.0000	100.00
16.5	356,493		0.0000	1.0000	100.00
17.5	356,493		0.0000	1.0000	100.00
18.5	356,493		0.0000	1.0000	100.00
19.5	358,050		0.0000	1.0000	100.00
20.5	355,111		0.0000	1.0000	100.00
21.5	1,002,664		0.0000	1.0000	100.00
22.5	1,418,063		0.0000	1.0000	100.00
23.5	1,418,063		0.0000	1.0000	100.00
24.5	1,418,063		0.0000	1.0000	100.00
25.5	1,418,063		0.0000	1.0000	100.00
26.5	1,418,063		0.0000	1.0000	100.00
27.5	1,418,063		0.0000	1.0000	100.00
28.5	1,180,208		0.0000	1.0000	100.00
29.5	1,180,979		0.0000	1.0000	100.00
30.5	1,181,715		0.0000	1.0000	100.00
31.5	1,179,592		0.0000	1.0000	100.00
32.5	1,318,778		0.0000	1.0000	100.00
33.5	1,318,778	139,186	0.1055	0.8945	100.00
34.5	1,168,234		0.0000	1.0000	89.45
35.5	1,167,257		0.0000	1.0000	89.45
36.5	1,167,257		0.0000	1.0000	89.45
37.5	1,167,257		0.0000	1.0000	89.45
38.5	1,165,686		0.0000	1.0000	89.45

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

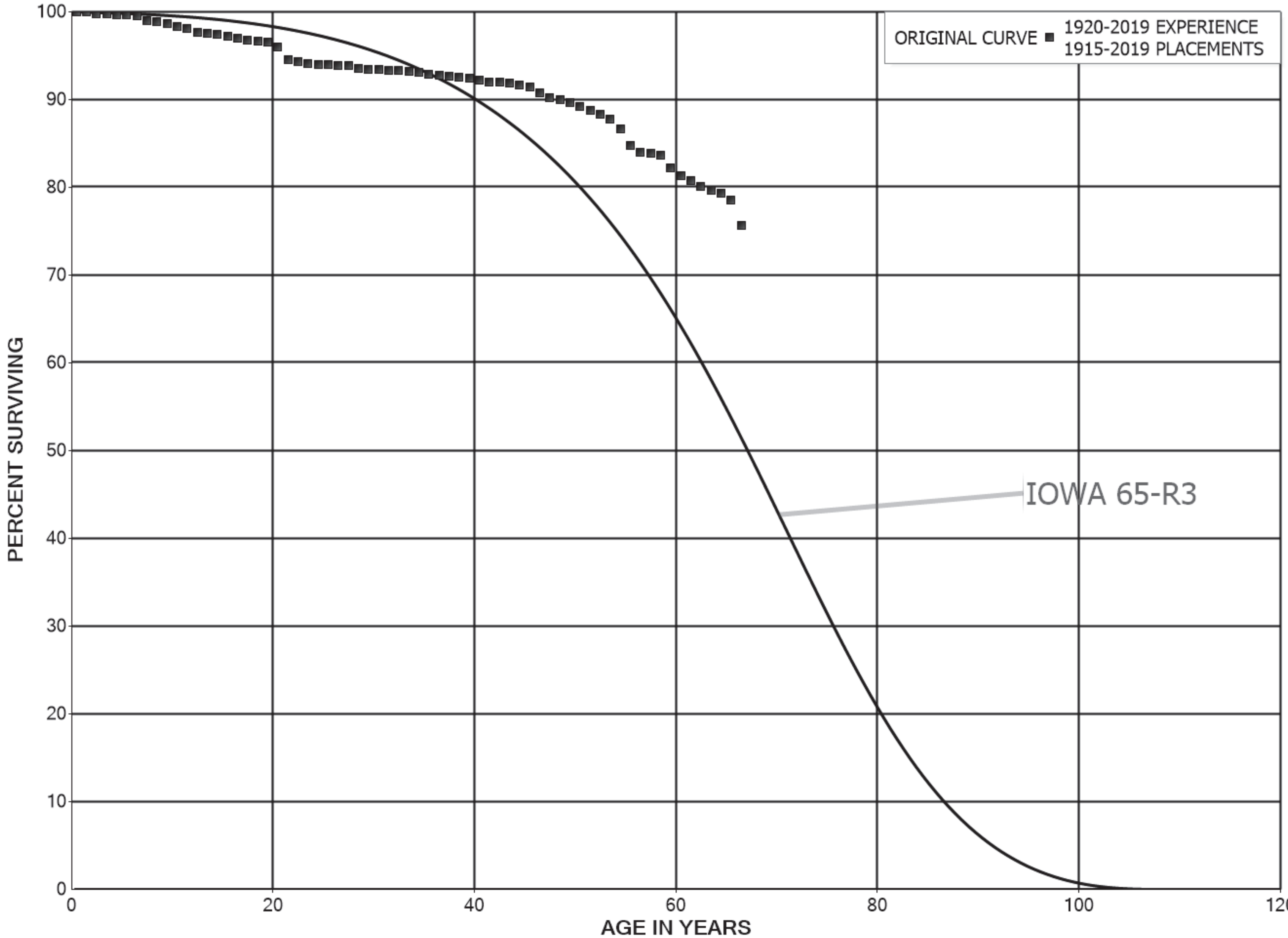
ACCOUNT 677.00 COMPRESSOR STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2006 EXPERIENCE BAND 2001-2019

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	1,144,473		0.0000	1.0000	89.45
40.5	421,775		0.0000	1.0000	89.45
41.5	2,358		0.0000	1.0000	89.45
42.5	2,358		0.0000	1.0000	89.45
43.5	2,358		0.0000	1.0000	89.45
44.5	2,358		0.0000	1.0000	89.45
45.5	2,358		0.0000	1.0000	89.45
46.5	2,358		0.0000	1.0000	89.45
47.5	1,506		0.0000	1.0000	89.45
48.5	735		0.0000	1.0000	89.45
49.5					89.45

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 678.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

Indiana Gas Company, Inc.
December 31, 2019

Cause No. 45468

Petitioner's Exhibit No. 10
Attachment JJS-1
Vectren North
Page 138 of 314

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 678.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1920-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,674,869		0.0000	1.0000	100.00
0.5	13,187,532	3,162	0.0002	0.9998	100.00
1.5	13,556,516	29,962	0.0022	0.9978	99.98
2.5	15,062,345	2,803	0.0002	0.9998	99.76
3.5	15,063,008	12,483	0.0008	0.9992	99.74
4.5	16,408,093	11,641	0.0007	0.9993	99.65
5.5	16,098,815	13,922	0.0009	0.9991	99.58
6.5	18,119,455	91,036	0.0050	0.9950	99.50
7.5	19,500,930	36,609	0.0019	0.9981	99.00
8.5	20,179,442	50,706	0.0025	0.9975	98.81
9.5	20,351,132	65,475	0.0032	0.9968	98.56
10.5	19,911,000	26,349	0.0013	0.9987	98.25
11.5	19,883,543	92,079	0.0046	0.9954	98.12
12.5	20,124,207	23,548	0.0012	0.9988	97.66
13.5	19,675,656	32,059	0.0016	0.9984	97.55
14.5	19,713,585	48,789	0.0025	0.9975	97.39
15.5	19,492,067	41,870	0.0021	0.9979	97.15
16.5	18,490,361	42,668	0.0023	0.9977	96.94
17.5	18,457,300	11,715	0.0006	0.9994	96.71
18.5	18,899,206	30,557	0.0016	0.9984	96.65
19.5	18,437,477	98,877	0.0054	0.9946	96.50
20.5	17,644,171	275,690	0.0156	0.9844	95.98
21.5	15,523,732	40,233	0.0026	0.9974	94.48
22.5	14,622,812	34,302	0.0023	0.9977	94.24
23.5	13,158,066	8,863	0.0007	0.9993	94.01
24.5	12,071,931	3,732	0.0003	0.9997	93.95
25.5	9,696,530	6,697	0.0007	0.9993	93.92
26.5	7,596,740	2,947	0.0004	0.9996	93.86
27.5	6,294,460	19,529	0.0031	0.9969	93.82
28.5	5,595,558	7,774	0.0014	0.9986	93.53
29.5	5,541,507	2,271	0.0004	0.9996	93.40
30.5	5,174,001	3,513	0.0007	0.9993	93.36
31.5	4,547,144	1,421	0.0003	0.9997	93.30
32.5	4,065,301	1,815	0.0004	0.9996	93.27
33.5	3,416,434	4,567	0.0013	0.9987	93.23
34.5	3,089,465	9,329	0.0030	0.9970	93.10
35.5	2,667,572	3,917	0.0015	0.9985	92.82
36.5	2,380,159	3,121	0.0013	0.9987	92.68
37.5	2,113,968	1,436	0.0007	0.9993	92.56
38.5	1,981,709	3,183	0.0016	0.9984	92.50

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 678.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1920-2019

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	1,864,202	2,820	0.0015	0.9985	92.35
40.5	1,803,039	4,974	0.0028	0.9972	92.21
41.5	1,607,665	1,175	0.0007	0.9993	91.96
42.5	1,534,956	1,552	0.0010	0.9990	91.89
43.5	1,442,964	3,090	0.0021	0.9979	91.80
44.5	1,367,048	3,840	0.0028	0.9972	91.60
45.5	1,330,545	9,229	0.0069	0.9931	91.34
46.5	1,249,198	6,768	0.0054	0.9946	90.71
47.5	1,157,600	4,014	0.0035	0.9965	90.22
48.5	1,039,630	3,916	0.0038	0.9962	89.91
49.5	908,399	3,610	0.0040	0.9960	89.57
50.5	855,971	4,224	0.0049	0.9951	89.21
51.5	759,414	4,024	0.0053	0.9947	88.77
52.5	642,589	4,062	0.0063	0.9937	88.30
53.5	578,688	7,245	0.0125	0.9875	87.74
54.5	514,210	11,665	0.0227	0.9773	86.64
55.5	455,296	3,788	0.0083	0.9917	84.68
56.5	416,876	864	0.0021	0.9979	83.97
57.5	386,195	609	0.0016	0.9984	83.80
58.5	346,467	6,265	0.0181	0.9819	83.67
59.5	305,142	3,297	0.0108	0.9892	82.15
60.5	279,284	2,048	0.0073	0.9927	81.27
61.5	237,553	1,764	0.0074	0.9926	80.67
62.5	204,981	1,042	0.0051	0.9949	80.07
63.5	180,651	756	0.0042	0.9958	79.67
64.5	146,605	1,614	0.0110	0.9890	79.33
65.5	112,169	4,050	0.0361	0.9639	78.46
66.5	89,011	745	0.0084	0.9916	75.63
67.5	69,352		0.0000	1.0000	74.99
68.5	57,861		0.0000	1.0000	74.99
69.5	26,702	580	0.0217	0.9783	74.99
70.5	24,453	859	0.0351	0.9649	73.36
71.5	20,170	161	0.0080	0.9920	70.79
72.5	18,612	242	0.0130	0.9870	70.22
73.5	17,484	347	0.0199	0.9801	69.31
74.5	14,326	969	0.0676	0.9324	67.94
75.5	14,347	469	0.0327	0.9673	63.34
76.5	13,879	809	0.0583	0.9417	61.27
77.5	12,685	54	0.0043	0.9957	57.70
78.5	12,360	428	0.0346	0.9654	57.45

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

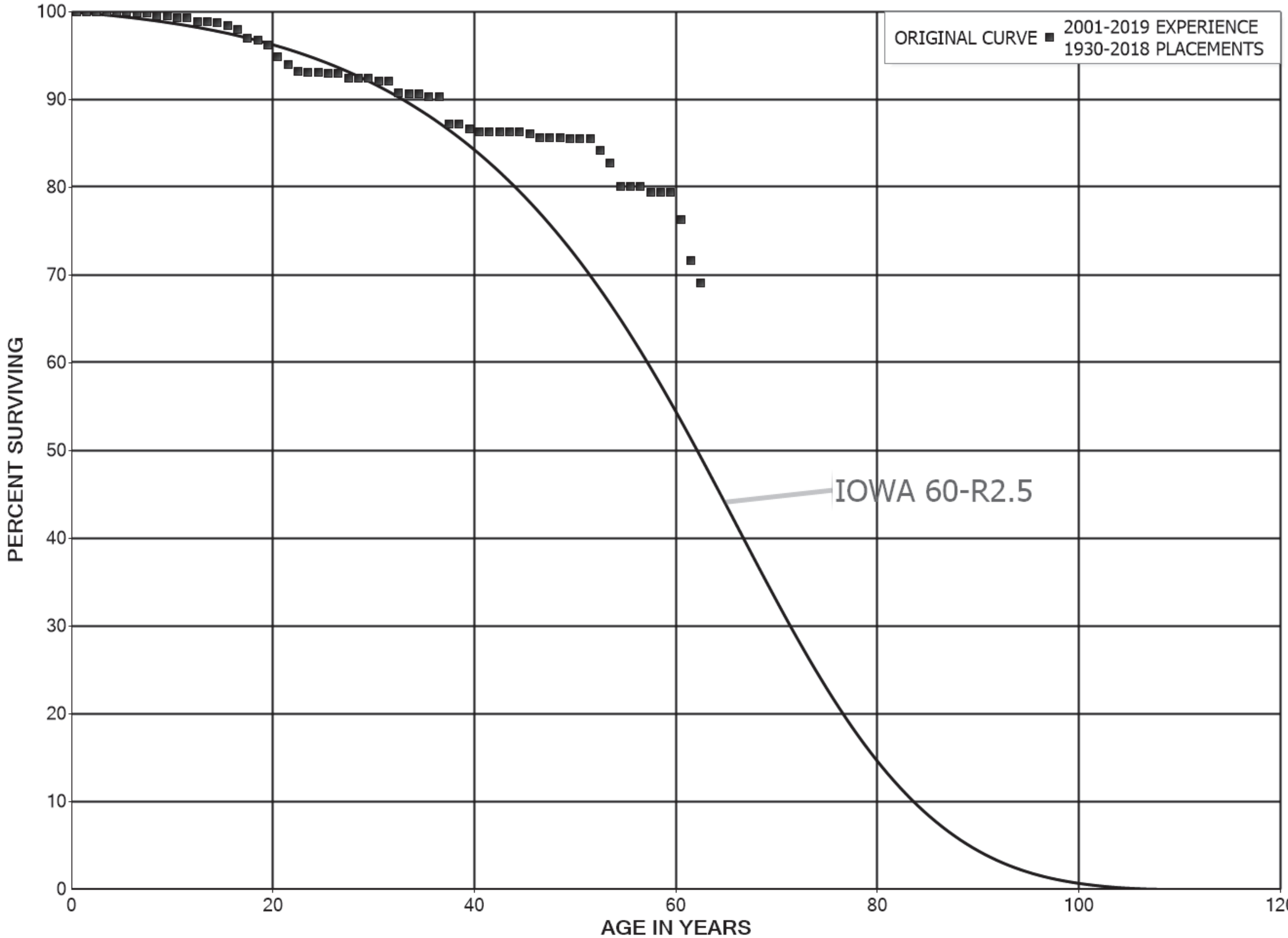
ACCOUNT 678.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1920-2019

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	7,807	5	0.0006	0.9994	55.47
80.5	11,333	857	0.0756	0.9244	55.43
81.5	10,381	206	0.0198	0.9802	51.24
82.5	10,175	538	0.0529	0.9471	50.22
83.5	10,072	31	0.0031	0.9969	47.57
84.5	9,690	966	0.0997	0.9003	47.42
85.5	8,990	44	0.0049	0.9951	42.69
86.5	8,946	1,697	0.1897	0.8103	42.48
87.5	7,249	143	0.0197	0.9803	34.42
88.5	5,716	888	0.1554	0.8446	33.74
89.5	3,260		0.0000	1.0000	28.50
90.5	2,576		0.0000	1.0000	28.50
91.5	2,576	185	0.0719	0.9281	28.50
92.5	2,171	43	0.0196	0.9804	26.45
93.5	2,128		0.0000	1.0000	25.93
94.5	1,958	247	0.1262	0.8738	25.93
95.5	1,711	581	0.3397	0.6603	22.66
96.5	1,130	77	0.0678	0.9322	14.96
97.5	1,053	62	0.0586	0.9414	13.95
98.5	991	257	0.2597	0.7403	13.13
99.5	437		0.0000	1.0000	9.72
100.5	437		0.0000	1.0000	9.72
101.5	437	375	0.8587	0.1413	9.72
102.5					1.37

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 679.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 679.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2018 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,556,807		0.0000	1.0000	100.00
0.5	1,766,657		0.0000	1.0000	100.00
1.5	2,581,495		0.0000	1.0000	100.00
2.5	3,540,007		0.0000	1.0000	100.00
3.5	4,703,300		0.0000	1.0000	100.00
4.5	5,646,146		0.0000	1.0000	100.00
5.5	5,521,372	7,646	0.0014	0.9986	100.00
6.5	5,962,967		0.0000	1.0000	99.86
7.5	6,594,055	24,392	0.0037	0.9963	99.86
8.5	6,925,612		0.0000	1.0000	99.49
9.5	8,108,777	16,445	0.0020	0.9980	99.49
10.5	8,491,100		0.0000	1.0000	99.29
11.5	8,948,353	41,123	0.0046	0.9954	99.29
12.5	8,733,434		0.0000	1.0000	98.83
13.5	8,773,325	12,089	0.0014	0.9986	98.83
14.5	9,593,071	29,030	0.0030	0.9970	98.70
15.5	9,670,731	47,012	0.0049	0.9951	98.40
16.5	9,407,851	95,770	0.0102	0.9898	97.92
17.5	9,144,797	15,569	0.0017	0.9983	96.92
18.5	9,139,597	59,151	0.0065	0.9935	96.76
19.5	8,930,713	123,549	0.0138	0.9862	96.13
20.5	7,972,528	75,074	0.0094	0.9906	94.80
21.5	6,963,634	53,315	0.0077	0.9923	93.91
22.5	5,805,819	5,974	0.0010	0.9990	93.19
23.5	4,894,937		0.0000	1.0000	93.10
24.5	4,568,820	6,423	0.0014	0.9986	93.10
25.5	4,144,236		0.0000	1.0000	92.96
26.5	3,835,720	24,413	0.0064	0.9936	92.96
27.5	3,468,963		0.0000	1.0000	92.37
28.5	2,372,951	90	0.0000	1.0000	92.37
29.5	2,021,356	6,802	0.0034	0.9966	92.37
30.5	1,519,396		0.0000	1.0000	92.06
31.5	1,485,700	21,514	0.0145	0.9855	92.06
32.5	1,413,209	1,744	0.0012	0.9988	90.73
33.5	478,683		0.0000	1.0000	90.61
34.5	389,266	1,229	0.0032	0.9968	90.61
35.5	343,039		0.0000	1.0000	90.33
36.5	353,997	12,550	0.0355	0.9645	90.33
37.5	331,407		0.0000	1.0000	87.12
38.5	274,275	1,665	0.0061	0.9939	87.12

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 679.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2018 EXPERIENCE BAND 2001-2019

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	274,019	1,118	0.0041	0.9959	86.60
40.5	275,072		0.0000	1.0000	86.24
41.5	275,979		0.0000	1.0000	86.24
42.5	262,689		0.0000	1.0000	86.24
43.5	248,271		0.0000	1.0000	86.24
44.5	264,873	570	0.0022	0.9978	86.24
45.5	152,869	697	0.0046	0.9954	86.06
46.5	140,836		0.0000	1.0000	85.66
47.5	128,054		0.0000	1.0000	85.66
48.5	116,537	243	0.0021	0.9979	85.66
49.5	104,055		0.0000	1.0000	85.49
50.5	99,126	10	0.0001	0.9999	85.49
51.5	92,185	1,382	0.0150	0.9850	85.48
52.5	90,642	1,568	0.0173	0.9827	84.20
53.5	83,981	2,724	0.0324	0.9676	82.74
54.5	81,257		0.0000	1.0000	80.06
55.5	59,592		0.0000	1.0000	80.06
56.5	57,523	447	0.0078	0.9922	80.06
57.5	56,088		0.0000	1.0000	79.43
58.5	53,256	0	0.0000	1.0000	79.43
59.5	50,441	1,968	0.0390	0.9610	79.43
60.5	43,948	2,724	0.0620	0.9380	76.33
61.5	40,639	1,463	0.0360	0.9640	71.60
62.5	37,521		0.0000	1.0000	69.02
63.5	21,720	41	0.0019	0.9981	69.02
64.5	12,165		0.0000	1.0000	68.89
65.5	12,059		0.0000	1.0000	68.89
66.5	8,102		0.0000	1.0000	68.89
67.5	3,911		0.0000	1.0000	68.89
68.5	3,911	118	0.0301	0.9699	68.89
69.5	3,018		0.0000	1.0000	66.82
70.5	3,094		0.0000	1.0000	66.82
71.5	3,094		0.0000	1.0000	66.82
72.5	1,921		0.0000	1.0000	66.82
73.5	1,921		0.0000	1.0000	66.82
74.5	1,921		0.0000	1.0000	66.82
75.5	1,921		0.0000	1.0000	66.82
76.5	1,921		0.0000	1.0000	66.82
77.5	1,921		0.0000	1.0000	66.82
78.5	1,921		0.0000	1.0000	66.82

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

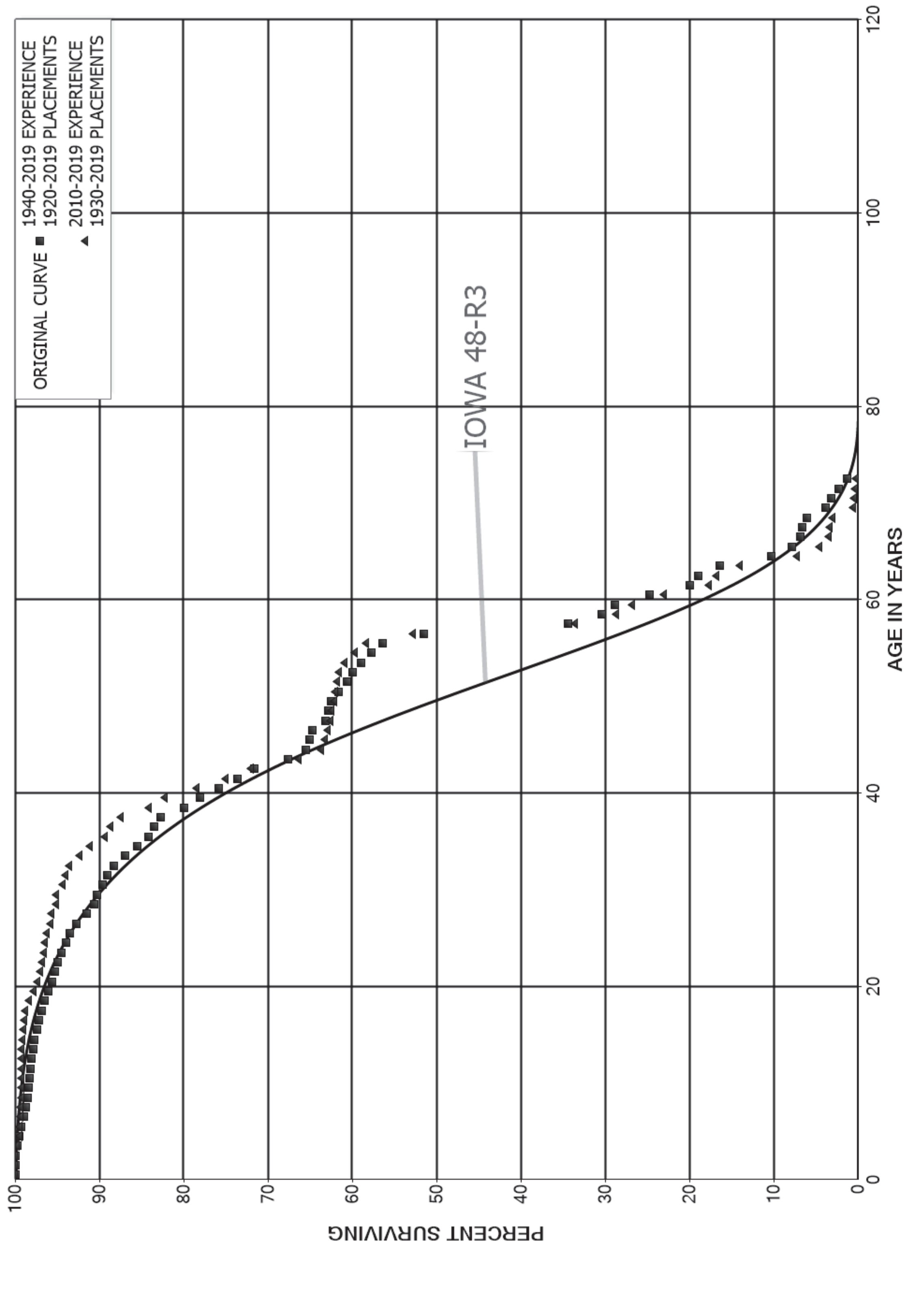
ACCOUNT 679.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2018 EXPERIENCE BAND 2001-2019

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	1,477		0.0000	1.0000	66.82
80.5	1,468	85	0.0580	0.9420	66.82
81.5					62.94

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 680.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 680.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2019 EXPERIENCE BAND 1940-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	511,182,233	72,714	0.0001	0.9999	100.00
0.5	479,750,947	93,087	0.0002	0.9998	99.99
1.5	448,026,975	213,770	0.0005	0.9995	99.97
2.5	410,684,957	600,918	0.0015	0.9985	99.92
3.5	398,174,971	1,073,572	0.0027	0.9973	99.77
4.5	399,029,135	932,844	0.0023	0.9977	99.50
5.5	385,769,502	1,064,627	0.0028	0.9972	99.27
6.5	374,797,176	910,244	0.0024	0.9976	99.00
7.5	361,236,535	868,172	0.0024	0.9976	98.76
8.5	352,757,681	504,297	0.0014	0.9986	98.52
9.5	345,756,448	516,769	0.0015	0.9985	98.38
10.5	335,532,008	312,559	0.0009	0.9991	98.23
11.5	325,325,682	414,144	0.0013	0.9987	98.14
12.5	322,712,448	543,991	0.0017	0.9983	98.01
13.5	312,401,061	535,840	0.0017	0.9983	97.85
14.5	298,909,577	868,297	0.0029	0.9971	97.68
15.5	281,179,931	725,922	0.0026	0.9974	97.40
16.5	260,865,179	772,030	0.0030	0.9970	97.15
17.5	224,307,618	902,240	0.0040	0.9960	96.86
18.5	228,125,497	1,068,224	0.0047	0.9953	96.47
19.5	217,450,810	973,748	0.0045	0.9955	96.02
20.5	203,528,262	709,105	0.0035	0.9965	95.59
21.5	191,439,951	578,585	0.0030	0.9970	95.25
22.5	173,913,778	778,889	0.0045	0.9955	94.97
23.5	161,589,203	1,081,075	0.0067	0.9933	94.54
24.5	148,672,696	667,215	0.0045	0.9955	93.91
25.5	133,922,952	1,114,138	0.0083	0.9917	93.49
26.5	123,406,668	1,622,636	0.0131	0.9869	92.71
27.5	111,283,440	1,106,002	0.0099	0.9901	91.49
28.5	101,550,587	372,907	0.0037	0.9963	90.58
29.5	93,020,687	692,299	0.0074	0.9926	90.25
30.5	84,672,784	459,014	0.0054	0.9946	89.58
31.5	73,034,091	697,804	0.0096	0.9904	89.09
32.5	64,549,937	914,999	0.0142	0.9858	88.24
33.5	55,320,543	930,982	0.0168	0.9832	86.99
34.5	47,735,060	733,022	0.0154	0.9846	85.53
35.5	43,338,164	351,276	0.0081	0.9919	84.21
36.5	39,238,179	403,799	0.0103	0.9897	83.53
37.5	35,290,547	1,164,836	0.0330	0.9670	82.67
38.5	30,480,828	726,635	0.0238	0.9762	79.94

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 680.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2019 EXPERIENCE BAND 1940-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,113,237	750,691	0.0287	0.9713	78.04
40.5	23,201,977	656,025	0.0283	0.9717	75.79
41.5	22,695,433	632,988	0.0279	0.9721	73.65
42.5	22,101,790	1,232,986	0.0558	0.9442	71.60
43.5	20,638,096	642,952	0.0312	0.9688	67.60
44.5	19,132,938	115,276	0.0060	0.9940	65.50
45.5	17,986,451	94,244	0.0052	0.9948	65.10
46.5	16,628,564	410,835	0.0247	0.9753	64.76
47.5	14,608,525	70,233	0.0048	0.9952	63.16
48.5	12,993,907	61,444	0.0047	0.9953	62.86
49.5	11,337,579	162,928	0.0144	0.9856	62.56
50.5	10,266,590	166,833	0.0163	0.9837	61.66
51.5	8,598,090	101,109	0.0118	0.9882	60.66
52.5	7,020,672	120,463	0.0172	0.9828	59.94
53.5	5,884,304	113,835	0.0193	0.9807	58.92
54.5	4,688,236	110,672	0.0236	0.9764	57.78
55.5	3,592,084	314,363	0.0875	0.9125	56.41
56.5	2,481,829	821,696	0.3311	0.6689	51.48
57.5	1,111,941	131,278	0.1181	0.8819	34.43
58.5	791,543	38,577	0.0487	0.9513	30.37
59.5	704,175	100,167	0.1422	0.8578	28.89
60.5	593,865	116,716	0.1965	0.8035	24.78
61.5	465,880	21,113	0.0453	0.9547	19.91
62.5	444,767	61,028	0.1372	0.8628	19.01
63.5	383,284	141,900	0.3702	0.6298	16.40
64.5	233,008	56,219	0.2413	0.7587	10.33
65.5	176,860	23,585	0.1334	0.8666	7.84
66.5	153,053	3,962	0.0259	0.9741	6.79
67.5	149,091	11,563	0.0776	0.9224	6.61
68.5	137,528	52,032	0.3783	0.6217	6.10
69.5	78,575	12,354	0.1572	0.8428	3.79
70.5	66,820	19,018	0.2846	0.7154	3.20
71.5	47,803	20,149	0.4215	0.5785	2.29
72.5	27,653	13,361	0.4832	0.5168	1.32
73.5	14,292	51	0.0036	0.9964	0.68
74.5	14,232		0.0000	1.0000	0.68
75.5	14,739		0.0000	1.0000	0.68
76.5	14,739	478	0.0324	0.9676	0.68
77.5	14,261	8,905	0.6244	0.3756	0.66
78.5	5,356	1,173	0.2189	0.7811	0.25

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 680.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2019 EXPERIENCE BAND 1940-2019

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	187		0.0000	1.0000	0.19
80.5	1,255	23	0.0185	0.9815	0.19
81.5	1,232	967	0.7847	0.2153	0.19
82.5	265	101	0.3801	0.6199	0.04
83.5	164	4	0.0261	0.9739	0.03
84.5	160		0.0000	1.0000	0.02
85.5	160		0.0000	1.0000	0.02
86.5	160		0.0000	1.0000	0.02
87.5	160	150	0.9360	0.0640	0.02
88.5	10	1	0.0859	0.9141	0.00
89.5					0.00

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 680.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	325,237,676	70,556	0.0002	0.9998	100.00
0.5	293,723,235	33,351	0.0001	0.9999	99.98
1.5	257,960,765	124,349	0.0005	0.9995	99.97
2.5	220,696,856	478,206	0.0022	0.9978	99.92
3.5	209,082,291	531,408	0.0025	0.9975	99.70
4.5	220,409,277	156,900	0.0007	0.9993	99.45
5.5	219,283,652	181,592	0.0008	0.9992	99.38
6.5	215,900,885	101,265	0.0005	0.9995	99.30
7.5	232,482,668	118,916	0.0005	0.9995	99.25
8.5	211,847,471	38,749	0.0002	0.9998	99.20
9.5	209,567,268	5,565	0.0000	1.0000	99.18
10.5	207,716,685	26,086	0.0001	0.9999	99.18
11.5	203,163,651	5,848	0.0000	1.0000	99.17
12.5	205,280,844	52,192	0.0003	0.9997	99.16
13.5	198,150,132	62,809	0.0003	0.9997	99.14
14.5	188,309,102	346,225	0.0018	0.9982	99.11
15.5	181,011,961	143,252	0.0008	0.9992	98.92
16.5	167,300,075	198,311	0.0012	0.9988	98.85
17.5	138,923,848	626,446	0.0045	0.9955	98.73
18.5	149,558,624	808,140	0.0054	0.9946	98.28
19.5	143,072,832	704,446	0.0049	0.9951	97.75
20.5	133,073,758	510,714	0.0038	0.9962	97.27
21.5	129,852,999	270,792	0.0021	0.9979	96.90
22.5	121,381,189	258,997	0.0021	0.9979	96.70
23.5	118,324,349	142,253	0.0012	0.9988	96.49
24.5	112,881,990	259,386	0.0023	0.9977	96.37
25.5	101,936,375	397,057	0.0039	0.9961	96.15
26.5	95,160,305	186,450	0.0020	0.9980	95.78
27.5	86,997,825	442,102	0.0051	0.9949	95.59
28.5	80,906,361	71,312	0.0009	0.9991	95.10
29.5	75,220,902	573,756	0.0076	0.9924	95.02
30.5	68,392,732	219,470	0.0032	0.9968	94.29
31.5	56,090,631	259,901	0.0046	0.9954	93.99
32.5	47,194,157	615,361	0.0130	0.9870	93.56
33.5	37,590,079	516,668	0.0137	0.9863	92.34
34.5	31,034,768	616,973	0.0199	0.9801	91.07
35.5	27,562,286	207,915	0.0075	0.9925	89.26
36.5	24,813,857	331,670	0.0134	0.9866	88.58
37.5	22,415,167	857,284	0.0382	0.9618	87.40
38.5	18,961,292	432,097	0.0228	0.9772	84.06

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 680.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2019 EXPERIENCE BAND 2010-2019

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	15,907,296	722,590	0.0454	0.9546	82.14
40.5	13,880,517	603,419	0.0435	0.9565	78.41
41.5	14,632,528	603,348	0.0412	0.9588	75.00
42.5	15,339,169	1,206,816	0.0787	0.9213	71.91
43.5	14,660,924	588,051	0.0401	0.9599	66.25
44.5	14,124,324	93,013	0.0066	0.9934	63.59
45.5	13,820,578	70,930	0.0051	0.9949	63.18
46.5	13,215,774	64,462	0.0049	0.9951	62.85
47.5	12,177,689	39,331	0.0032	0.9968	62.54
48.5	11,248,879	40,759	0.0036	0.9964	62.34
49.5	10,000,452	32,245	0.0032	0.9968	62.12
50.5	9,149,184	34,850	0.0038	0.9962	61.92
51.5	7,839,447	24,376	0.0031	0.9969	61.68
52.5	6,350,752	70,854	0.0112	0.9888	61.49
53.5	5,290,996	105,408	0.0199	0.9801	60.80
54.5	4,185,455	92,769	0.0222	0.9778	59.59
55.5	3,238,729	307,302	0.0949	0.9051	58.27
56.5	2,235,495	815,873	0.3650	0.6350	52.74
57.5	871,430	128,129	0.1470	0.8530	33.49
58.5	554,181	35,326	0.0637	0.9363	28.57
59.5	695,518	100,167	0.1440	0.8560	26.75
60.5	498,947	115,463	0.2314	0.7686	22.90
61.5	372,215	17,577	0.0472	0.9528	17.60
62.5	354,638	60,359	0.1702	0.8298	16.77
63.5	293,824	141,860	0.4828	0.5172	13.91
64.5	149,973	56,126	0.3742	0.6258	7.20
65.5	93,583	23,389	0.2499	0.7501	4.50
66.5	69,972	1,219	0.0174	0.9826	3.38
67.5	68,752	8,510	0.1238	0.8762	3.32
68.5	60,242	49,942	0.8290	0.1710	2.91
69.5	78,560	12,354	0.1573	0.8427	0.50
70.5	66,206	19,018	0.2873	0.7127	0.42
71.5	47,188	19,962	0.4230	0.5770	0.30
72.5	27,227	13,118	0.4818	0.5182	0.17
73.5	14,108	51	0.0036	0.9964	0.09
74.5	14,048		0.0000	1.0000	0.09
75.5	14,048		0.0000	1.0000	0.09
76.5	14,048		0.0000	1.0000	0.09
77.5	14,048	8,880	0.6321	0.3679	0.09
78.5	5,168	1,171	0.2267	0.7733	0.03

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

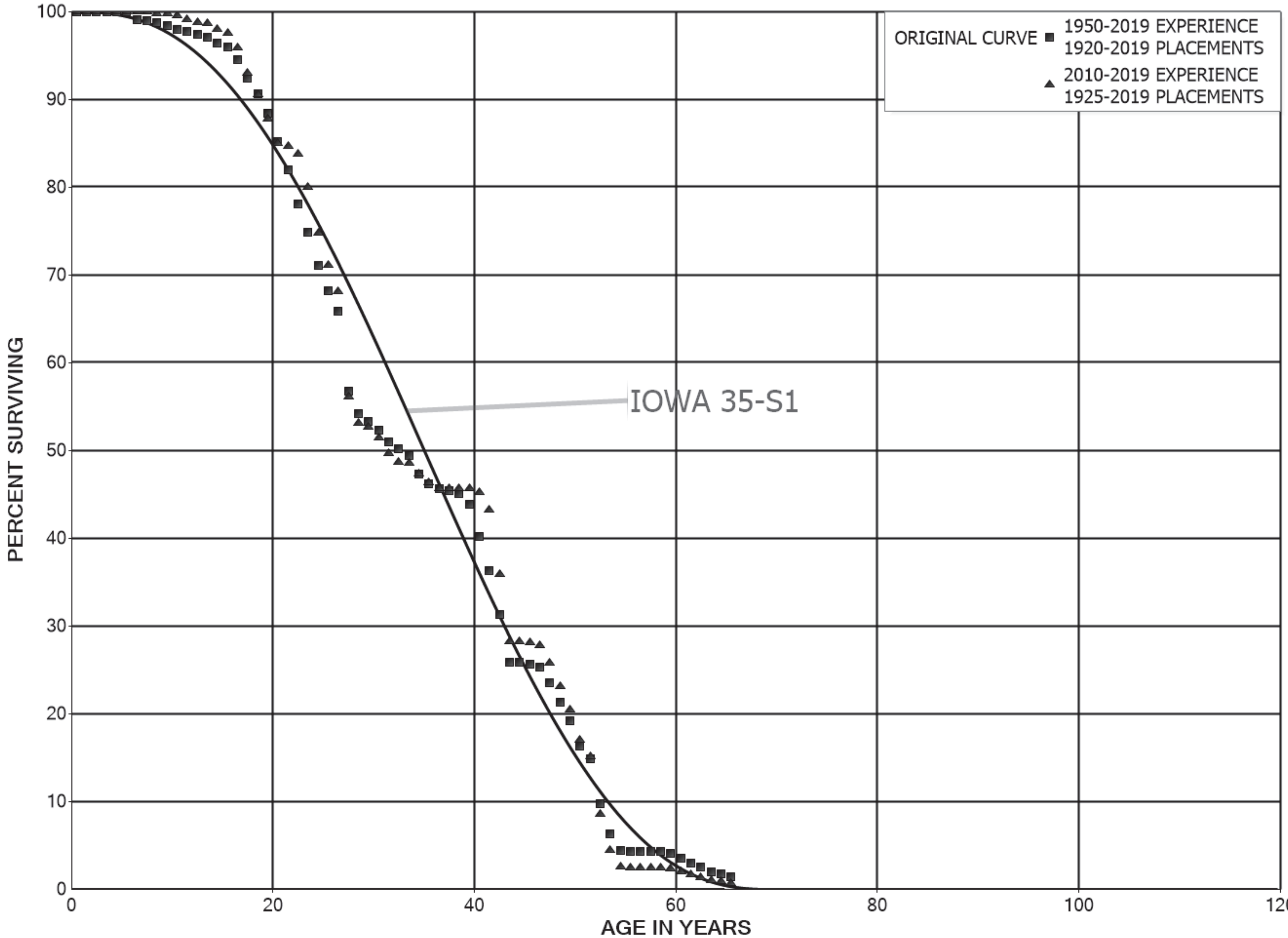
ACCOUNT 680.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2019 EXPERIENCE BAND 2010-2019

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	183		0.0000	1.0000	0.03
80.5	183	23	0.1274	0.8726	0.03
81.5	159		0.0000	1.0000	0.02
82.5	159		0.0000	1.0000	0.02
83.5	159		0.0000	1.0000	0.02
84.5	159		0.0000	1.0000	0.02
85.5	159		0.0000	1.0000	0.02
86.5	159		0.0000	1.0000	0.02
87.5	159	150	0.9412	0.0588	0.02
88.5	9		0.0000	1.0000	0.00
89.5					0.00

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 681.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 681.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2019 EXPERIENCE BAND 1950-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	83,965,476		0.0000	1.0000	100.00
0.5	82,511,308	1,317	0.0000	1.0000	100.00
1.5	82,104,229		0.0000	1.0000	100.00
2.5	82,862,007		0.0000	1.0000	100.00
3.5	81,998,985	12,812	0.0002	0.9998	100.00
4.5	57,683,641	49,831	0.0009	0.9991	99.98
5.5	57,044,615	459,209	0.0081	0.9919	99.90
6.5	55,721,750	66,077	0.0012	0.9988	99.09
7.5	54,373,839	134,554	0.0025	0.9975	98.97
8.5	54,070,303	187,163	0.0035	0.9965	98.73
9.5	54,182,675	229,509	0.0042	0.9958	98.39
10.5	53,780,000	144,808	0.0027	0.9973	97.97
11.5	51,832,246	149,874	0.0029	0.9971	97.71
12.5	52,379,615	186,117	0.0036	0.9964	97.42
13.5	50,111,159	343,751	0.0069	0.9931	97.08
14.5	47,534,451	219,296	0.0046	0.9954	96.41
15.5	45,848,681	715,564	0.0156	0.9844	95.97
16.5	40,378,542	879,167	0.0218	0.9782	94.47
17.5	40,294,895	761,519	0.0189	0.9811	92.41
18.5	40,393,968	1,012,830	0.0251	0.9749	90.67
19.5	37,661,436	1,394,299	0.0370	0.9630	88.39
20.5	33,605,115	1,238,461	0.0369	0.9631	85.12
21.5	28,696,841	1,379,901	0.0481	0.9519	81.98
22.5	24,742,346	1,014,273	0.0410	0.9590	78.04
23.5	21,109,635	1,076,776	0.0510	0.9490	74.84
24.5	18,683,776	751,740	0.0402	0.9598	71.02
25.5	16,555,233	561,361	0.0339	0.9661	68.17
26.5	15,359,418	2,124,858	0.1383	0.8617	65.86
27.5	12,227,353	558,792	0.0457	0.9543	56.75
28.5	10,373,466	174,361	0.0168	0.9832	54.15
29.5	9,206,660	166,098	0.0180	0.9820	53.24
30.5	9,070,079	231,026	0.0255	0.9745	52.28
31.5	9,102,019	144,616	0.0159	0.9841	50.95
32.5	9,278,033	128,380	0.0138	0.9862	50.14
33.5	9,478,212	423,691	0.0447	0.9553	49.45
34.5	8,718,069	195,490	0.0224	0.9776	47.24
35.5	8,484,794	100,524	0.0118	0.9882	46.18
36.5	8,385,734	52,269	0.0062	0.9938	45.63
37.5	7,926,483	42,003	0.0053	0.9947	45.35
38.5	7,349,762	199,873	0.0272	0.9728	45.10

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 681.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2019 EXPERIENCE BAND 1950-2019

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	6,850,484	570,303	0.0832	0.9168	43.88
40.5	5,993,106	585,401	0.0977	0.9023	40.23
41.5	4,511,857	626,278	0.1388	0.8612	36.30
42.5	3,483,968	602,677	0.1730	0.8270	31.26
43.5	2,515,826	6,325	0.0025	0.9975	25.85
44.5	2,057,404	15,961	0.0078	0.9922	25.79
45.5	1,829,287	20,058	0.0110	0.9890	25.59
46.5	1,721,563	124,569	0.0724	0.9276	25.31
47.5	1,611,732	149,571	0.0928	0.9072	23.47
48.5	1,432,284	142,373	0.0994	0.9006	21.30
49.5	1,247,556	186,040	0.1491	0.8509	19.18
50.5	1,055,083	97,703	0.0926	0.9074	16.32
51.5	840,034	287,375	0.3421	0.6579	14.81
52.5	502,545	178,360	0.3549	0.6451	9.74
53.5	323,549	95,976	0.2966	0.7034	6.28
54.5	220,344	4,513	0.0205	0.9795	4.42
55.5	230,331	1,521	0.0066	0.9934	4.33
56.5	228,087	1,041	0.0046	0.9954	4.30
57.5	224,708	959	0.0043	0.9957	4.28
58.5	220,904	10,261	0.0464	0.9536	4.26
59.5	205,454	27,424	0.1335	0.8665	4.07
60.5	181,088	30,348	0.1676	0.8324	3.52
61.5	146,669	19,759	0.1347	0.8653	2.93
62.5	122,789	27,121	0.2209	0.7791	2.54
63.5	91,603	10,917	0.1192	0.8808	1.98
64.5	70,913	14,760	0.2081	0.7919	1.74
65.5	58,304	222	0.0038	0.9962	1.38
66.5	56,637	1,093	0.0193	0.9807	1.37
67.5	55,544	34,623	0.6233	0.3767	1.35
68.5	20,921		0.0000	1.0000	0.51
69.5	20,084	17	0.0008	0.9992	0.51
70.5	21,475	205	0.0096	0.9904	0.51
71.5	21,270	3,550	0.1669	0.8331	0.50
72.5	17,720	5,524	0.3117	0.6883	0.42
73.5	12,197		0.0000	1.0000	0.29
74.5	8,666		0.0000	1.0000	0.29
75.5	9,097	126	0.0139	0.9861	0.29
76.5	8,971	274	0.0305	0.9695	0.28
77.5	8,697	3,876	0.4456	0.5544	0.28
78.5	4,822	12	0.0024	0.9976	0.15

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 681.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2019 EXPERIENCE BAND 1950-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,721	12	0.0025	0.9975	0.15
80.5	4,719		0.0000	1.0000	0.15
81.5	4,719		0.0000	1.0000	0.15
82.5	4,719	3,184	0.6746	0.3254	0.15
83.5	1,535		0.0000	1.0000	0.05
84.5	1,397		0.0000	1.0000	0.05
85.5	1,397		0.0000	1.0000	0.05
86.5	1,397	10	0.0069	0.9931	0.05
87.5	1,387	485	0.3496	0.6504	0.05
88.5	902		0.0000	1.0000	0.03
89.5	264		0.0000	1.0000	0.03
90.5	264		0.0000	1.0000	0.03
91.5	264	264	1.0000		0.03
92.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 681.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,580,195		0.0000	1.0000	100.00
0.5	58,130,152		0.0000	1.0000	100.00
1.5	57,313,284		0.0000	1.0000	100.00
2.5	55,968,829		0.0000	1.0000	100.00
3.5	53,702,388		0.0000	1.0000	100.00
4.5	27,868,703		0.0000	1.0000	100.00
5.5	27,152,640		0.0000	1.0000	100.00
6.5	29,822,244	17,870	0.0006	0.9994	100.00
7.5	27,306,811	57,434	0.0021	0.9979	99.94
8.5	25,371,544	2,302	0.0001	0.9999	99.73
9.5	26,828,492	65,448	0.0024	0.9976	99.72
10.5	27,691,633	109,971	0.0040	0.9960	99.48
11.5	28,477,128	93,381	0.0033	0.9967	99.08
12.5	30,463,355	45,510	0.0015	0.9985	98.76
13.5	31,651,124	223,913	0.0071	0.9929	98.61
14.5	30,455,099	133,112	0.0044	0.9956	97.91
15.5	30,241,363	519,420	0.0172	0.9828	97.48
16.5	25,235,310	753,318	0.0299	0.9701	95.81
17.5	26,172,193	693,807	0.0265	0.9735	92.95
18.5	27,452,681	853,717	0.0311	0.9689	90.49
19.5	25,749,803	805,700	0.0313	0.9687	87.67
20.5	23,386,069	98,734	0.0042	0.9958	84.93
21.5	21,869,801	226,187	0.0103	0.9897	84.57
22.5	18,351,742	812,944	0.0443	0.9557	83.70
23.5	14,600,949	963,032	0.0660	0.9340	79.99
24.5	12,351,728	597,086	0.0483	0.9517	74.71
25.5	10,417,478	441,159	0.0423	0.9577	71.10
26.5	9,313,747	1,637,478	0.1758	0.8242	68.09
27.5	6,798,157	367,303	0.0540	0.9460	56.12
28.5	5,322,188	46,398	0.0087	0.9913	53.09
29.5	4,076,752	97,659	0.0240	0.9760	52.62
30.5	3,912,088	129,942	0.0332	0.9668	51.36
31.5	4,549,751	96,149	0.0211	0.9789	49.66
32.5	4,855,336	15,644	0.0032	0.9968	48.61
33.5	5,220,343	123,553	0.0237	0.9763	48.45
34.5	4,933,597	111,395	0.0226	0.9774	47.30
35.5	4,806,746	62,283	0.0130	0.9870	46.24
36.5	4,900,013	692	0.0001	0.9999	45.64
37.5	4,792,510	226	0.0000	1.0000	45.63
38.5	4,615,011	5,132	0.0011	0.9989	45.63

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 681.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019 EXPERIENCE BAND 2010-2019

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	4,697,796	43,549	0.0093	0.9907	45.58
40.5	4,642,139	208,837	0.0450	0.9550	45.16
41.5	3,655,554	618,808	0.1693	0.8307	43.12
42.5	2,815,867	597,909	0.2123	0.7877	35.82
43.5	1,928,226	2,674	0.0014	0.9986	28.22
44.5	1,595,547	7,531	0.0047	0.9953	28.18
45.5	1,470,339	16,224	0.0110	0.9890	28.05
46.5	1,511,003	109,649	0.0726	0.9274	27.74
47.5	1,423,078	148,794	0.1046	0.8954	25.72
48.5	1,252,811	141,712	0.1131	0.8869	23.03
49.5	1,076,025	182,482	0.1696	0.8304	20.43
50.5	855,668	95,133	0.1112	0.8888	16.96
51.5	658,879	285,824	0.4338	0.5662	15.08
52.5	368,391	178,059	0.4833	0.5167	8.54
53.5	218,965	95,910	0.4380	0.5620	4.41
54.5	152,640	4,193	0.0275	0.9725	2.48
55.5	159,875	804	0.0050	0.9950	2.41
56.5	175,359	896	0.0051	0.9949	2.40
57.5	172,125	251	0.0015	0.9985	2.39
58.5	169,030	9,516	0.0563	0.9437	2.38
59.5	191,814	27,049	0.1410	0.8590	2.25
60.5	163,076	29,828	0.1829	0.8171	1.93
61.5	129,177	19,712	0.1526	0.8474	1.58
62.5	105,344	26,540	0.2519	0.7481	1.34
63.5	74,740	10,906	0.1459	0.8541	1.00
64.5	66,727	14,743	0.2209	0.7791	0.85
65.5	50,829	172	0.0034	0.9966	0.67
66.5	49,212	1,093	0.0222	0.9778	0.66
67.5	48,119	34,616	0.7194	0.2806	0.65
68.5	13,503		0.0000	1.0000	0.18
69.5	16,778	17	0.0010	0.9990	0.18
70.5	16,761	79	0.0047	0.9953	0.18
71.5	16,682	3,550	0.2128	0.7872	0.18
72.5	13,133	5,524	0.4206	0.5794	0.14
73.5	7,609		0.0000	1.0000	0.08
74.5	7,258		0.0000	1.0000	0.08
75.5	7,258		0.0000	1.0000	0.08
76.5	7,258	274	0.0377	0.9623	0.08
77.5	6,984	3,716	0.5321	0.4679	0.08
78.5	3,268		0.0000	1.0000	0.04

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

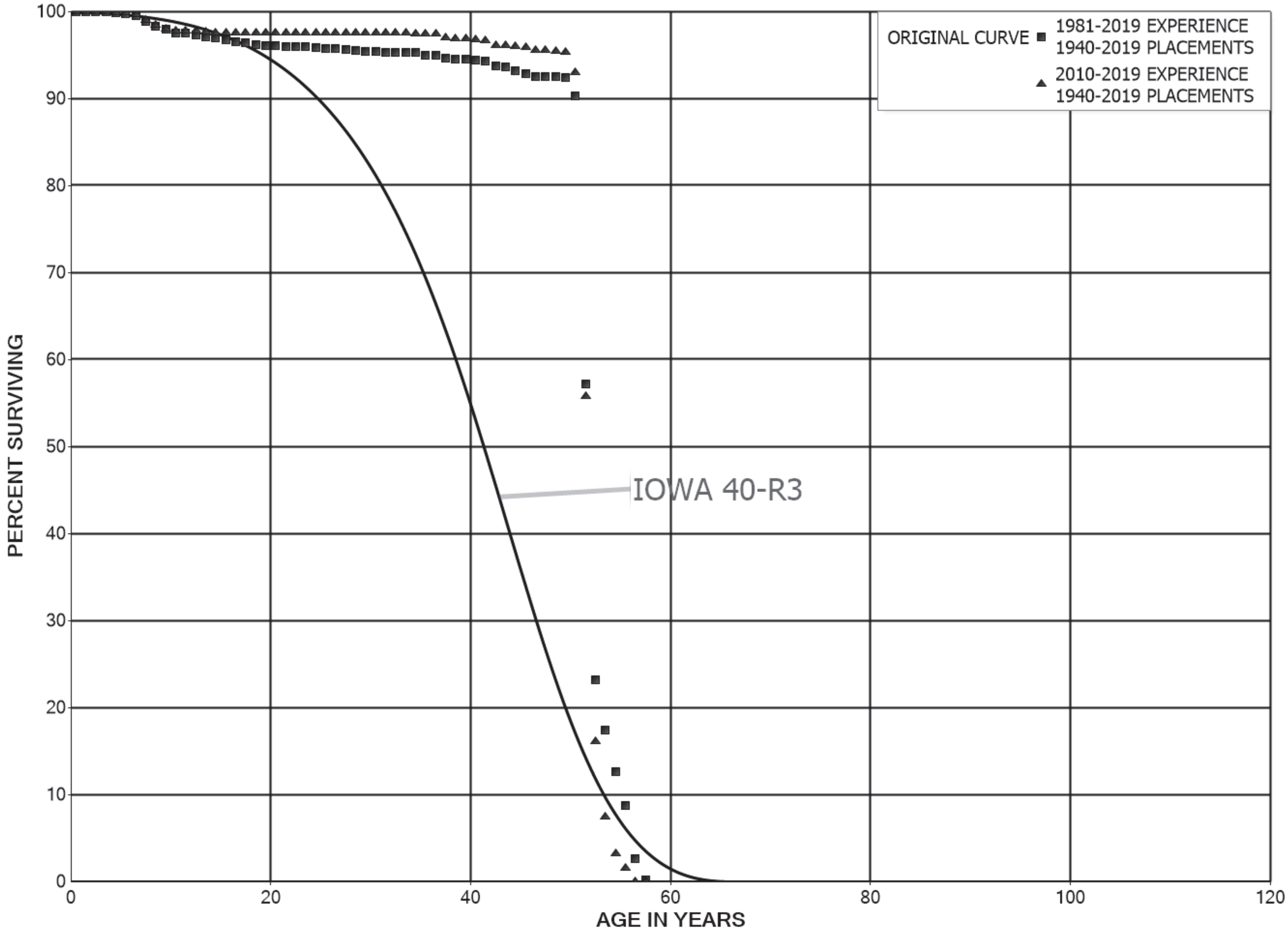
ACCOUNT 681.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,302		0.0000	1.0000	0.04
80.5	4,302		0.0000	1.0000	0.04
81.5	4,302		0.0000	1.0000	0.04
82.5	4,302	3,040	0.7067	0.2933	0.04
83.5	1,262		0.0000	1.0000	0.01
84.5	1,387		0.0000	1.0000	0.01
85.5	1,387		0.0000	1.0000	0.01
86.5	1,387		0.0000	1.0000	0.01
87.5	1,387	485	0.3496	0.6504	0.01
88.5	902		0.0000	1.0000	0.01
89.5	264		0.0000	1.0000	0.01
90.5	264		0.0000	1.0000	0.01
91.5	264	264	1.0000		0.01
92.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 682.00 METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 682.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2019 EXPERIENCE BAND 1981-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,267,502		0.0000	1.0000	100.00
0.5	41,285,161	63	0.0000	1.0000	100.00
1.5	42,776,798		0.0000	1.0000	100.00
2.5	41,805,227	16,323	0.0004	0.9996	100.00
3.5	38,787,302	39,870	0.0010	0.9990	99.96
4.5	28,926,361	23,500	0.0008	0.9992	99.86
5.5	29,877,309	95,423	0.0032	0.9968	99.78
6.5	31,472,760	189,685	0.0060	0.9940	99.46
7.5	31,975,052	197,612	0.0062	0.9938	98.86
8.5	32,063,290	80,636	0.0025	0.9975	98.25
9.5	32,915,757	156,212	0.0047	0.9953	98.00
10.5	33,534,436	8,922	0.0003	0.9997	97.54
11.5	34,114,798	72,904	0.0021	0.9979	97.51
12.5	35,143,921	101,532	0.0029	0.9971	97.30
13.5	35,649,578	44,684	0.0013	0.9987	97.02
14.5	36,410,361	60,674	0.0017	0.9983	96.90
15.5	37,428,650	88,540	0.0024	0.9976	96.74
16.5	38,312,486	45,103	0.0012	0.9988	96.51
17.5	39,614,601	82,796	0.0021	0.9979	96.39
18.5	40,522,081	43,648	0.0011	0.9989	96.19
19.5	36,672,748	10,467	0.0003	0.9997	96.09
20.5	33,982,887	21,385	0.0006	0.9994	96.06
21.5	33,017,503	2,041	0.0001	0.9999	96.00
22.5	28,683,496	23,427	0.0008	0.9992	96.00
23.5	25,575,533	25,060	0.0010	0.9990	95.92
24.5	24,042,577	22,972	0.0010	0.9990	95.82
25.5	21,692,125	8,622	0.0004	0.9996	95.73
26.5	20,451,305	27,165	0.0013	0.9987	95.69
27.5	18,916,030	18,673	0.0010	0.9990	95.57
28.5	17,685,142	7,127	0.0004	0.9996	95.47
29.5	16,573,195	6,169	0.0004	0.9996	95.43
30.5	15,439,363	9,553	0.0006	0.9994	95.40
31.5	13,539,271	4,172	0.0003	0.9997	95.34
32.5	12,150,609	1,613	0.0001	0.9999	95.31
33.5	10,795,729	7,619	0.0007	0.9993	95.30
34.5	9,783,988	26,454	0.0027	0.9973	95.23
35.5	8,894,129	2,739	0.0003	0.9997	94.97
36.5	7,660,173	30,480	0.0040	0.9960	94.94
37.5	6,638,697	1,307	0.0002	0.9998	94.57
38.5	5,521,078	4,776	0.0009	0.9991	94.55

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 682.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2019 EXPERIENCE BAND 1981-2019

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	4,773,311	5,287	0.0011	0.9989	94.47
40.5	4,231,960	5,173	0.0012	0.9988	94.36
41.5	3,934,536	22,410	0.0057	0.9943	94.25
42.5	3,689,224	2,279	0.0006	0.9994	93.71
43.5	3,404,192	15,731	0.0046	0.9954	93.65
44.5	3,185,728	11,293	0.0035	0.9965	93.22
45.5	2,832,000	10,705	0.0038	0.9962	92.89
46.5	2,479,708	351	0.0001	0.9999	92.54
47.5	2,143,797	584	0.0003	0.9997	92.52
48.5	1,835,292	2,060	0.0011	0.9989	92.50
49.5	1,552,984	35,144	0.0226	0.9774	92.39
50.5	1,266,670	465,027	0.3671	0.6329	90.30
51.5	548,790	325,732	0.5935	0.4065	57.15
52.5	130,880	32,597	0.2491	0.7509	23.23
53.5	98,107	27,008	0.2753	0.7247	17.44
54.5	71,002	21,733	0.3061	0.6939	12.64
55.5	49,699	34,890	0.7020	0.2980	8.77
56.5	15,359	14,214	0.9255	0.0745	2.61
57.5	1,624		0.0000	1.0000	0.19
58.5	2,969	2	0.0007	0.9993	0.19
59.5	2,967		0.0000	1.0000	0.19
60.5	28,625	85	0.0030	0.9970	0.19
61.5	28,540	13	0.0005	0.9995	0.19
62.5	28,527		0.0000	1.0000	0.19
63.5	28,527	218	0.0076	0.9924	0.19
64.5	28,309	689	0.0243	0.9757	0.19
65.5	27,620	1,117	0.0404	0.9596	0.19
66.5	26,503	10,096	0.3809	0.6191	0.18
67.5	16,407	10,039	0.6119	0.3881	0.11
68.5	6,368	6,366	0.9997	0.0003	0.04
69.5	2	2	1.0000		0.00
70.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 682.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,061,961		0.0000	1.0000	100.00
0.5	31,759,837		0.0000	1.0000	100.00
1.5	30,610,848		0.0000	1.0000	100.00
2.5	29,026,435	12,056	0.0004	0.9996	100.00
3.5	22,341,290	17,012	0.0008	0.9992	99.96
4.5	9,952,917	976	0.0001	0.9999	99.88
5.5	9,199,721	25,348	0.0028	0.9972	99.87
6.5	8,352,911	57,177	0.0068	0.9932	99.60
7.5	7,398,684	38,036	0.0051	0.9949	98.92
8.5	5,738,721	24,225	0.0042	0.9958	98.41
9.5	10,053,524	26,777	0.0027	0.9973	97.99
10.5	12,809,095		0.0000	1.0000	97.73
11.5	13,507,357		0.0000	1.0000	97.73
12.5	17,074,277	27,206	0.0016	0.9984	97.73
13.5	19,251,580	3,146	0.0002	0.9998	97.57
14.5	20,182,731		0.0000	1.0000	97.56
15.5	22,674,715		0.0000	1.0000	97.56
16.5	24,212,698		0.0000	1.0000	97.56
17.5	26,064,278		0.0000	1.0000	97.56
18.5	27,569,270		0.0000	1.0000	97.56
19.5	23,988,227		0.0000	1.0000	97.56
20.5	21,875,996	13,436	0.0006	0.9994	97.56
21.5	22,432,570		0.0000	1.0000	97.50
22.5	19,420,170		0.0000	1.0000	97.50
23.5	17,708,918		0.0000	1.0000	97.50
24.5	17,033,955		0.0000	1.0000	97.50
25.5	15,504,810		0.0000	1.0000	97.50
26.5	15,262,475		0.0000	1.0000	97.50
27.5	14,445,374	1,778	0.0001	0.9999	97.50
28.5	14,056,531	1,711	0.0001	0.9999	97.49
29.5	13,430,174	721	0.0001	0.9999	97.48
30.5	12,634,079		0.0000	1.0000	97.47
31.5	10,800,011		0.0000	1.0000	97.47
32.5	9,388,142		0.0000	1.0000	97.47
33.5	8,066,161	3,774	0.0005	0.9995	97.47
34.5	7,145,075		0.0000	1.0000	97.42
35.5	6,483,019	1,286	0.0002	0.9998	97.42
36.5	5,478,461	28,926	0.0053	0.9947	97.41
37.5	4,754,620	391	0.0001	0.9999	96.89
38.5	3,888,161		0.0000	1.0000	96.88

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

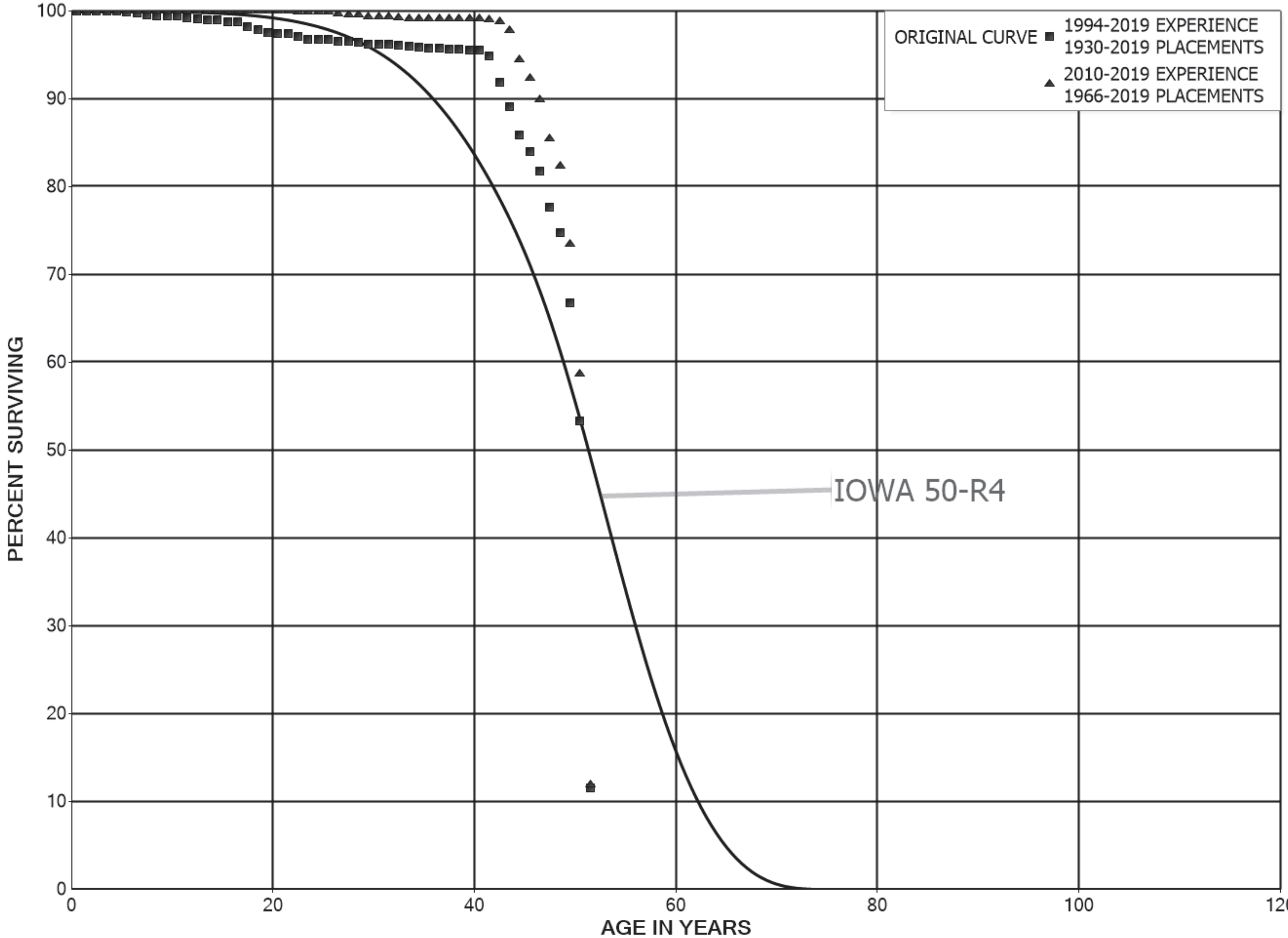
ACCOUNT 682.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2019 EXPERIENCE BAND 2010-2019

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	3,374,197	4,206	0.0012	0.9988	96.88
40.5	3,011,698	5,041	0.0017	0.9983	96.76
41.5	2,956,084	17,679	0.0060	0.9940	96.60
42.5	2,968,043		0.0000	1.0000	96.02
43.5	2,799,656	645	0.0002	0.9998	96.02
44.5	2,737,510	3,458	0.0013	0.9987	96.00
45.5	2,501,062	10,641	0.0043	0.9957	95.88
46.5	2,190,985	78	0.0000	1.0000	95.47
47.5	1,905,293	567	0.0003	0.9997	95.47
48.5	1,641,480	2,060	0.0013	0.9987	95.44
49.5	1,421,658	34,823	0.0245	0.9755	95.32
50.5	1,158,874	464,405	0.4007	0.5993	92.98
51.5	456,958	325,640	0.7126	0.2874	55.72
52.5	60,651	32,582	0.5372	0.4628	16.01
53.5	47,727	27,008	0.5659	0.4341	7.41
54.5	40,201	21,733	0.5406	0.4594	3.22
55.5	34,659	34,581	0.9978	0.0022	1.48
56.5	14,214	14,214	1.0000		0.00
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5	513	513	1.0000		
65.5	544	544	1.0000		
66.5	470	470	1.0000		
67.5	624	624	1.0000		
68.5					
69.5	2	2	1.0000		
70.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 683.00 HOUSE REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 683.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2019 EXPERIENCE BAND 1994-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,314,160	1,560	0.0002	0.9998	100.00
0.5	12,212,995	913	0.0001	0.9999	99.98
1.5	13,125,461	3,698	0.0003	0.9997	99.97
2.5	13,291,896		0.0000	1.0000	99.95
3.5	13,489,327		0.0000	1.0000	99.95
4.5	14,069,239	20,509	0.0015	0.9985	99.95
5.5	14,237,583	9,509	0.0007	0.9993	99.80
6.5	14,436,789	38,095	0.0026	0.9974	99.73
7.5	14,884,975	6,426	0.0004	0.9996	99.47
8.5	14,973,560	3,967	0.0003	0.9997	99.43
9.5	15,078,683	8,424	0.0006	0.9994	99.40
10.5	15,268,641	17,841	0.0012	0.9988	99.35
11.5	15,019,408	24,534	0.0016	0.9984	99.23
12.5	14,860,448	15,554	0.0010	0.9990	99.07
13.5	14,520,196	10,281	0.0007	0.9993	98.96
14.5	14,402,107	17,277	0.0012	0.9988	98.89
15.5	14,817,404	14,234	0.0010	0.9990	98.77
16.5	15,101,561	73,768	0.0049	0.9951	98.68
17.5	15,347,092	61,945	0.0040	0.9960	98.20
18.5	15,554,631	50,936	0.0033	0.9967	97.80
19.5	11,116,846	3,997	0.0004	0.9996	97.48
20.5	9,933,712	6,463	0.0007	0.9993	97.45
21.5	9,444,040	33,023	0.0035	0.9965	97.38
22.5	8,946,063	26,065	0.0029	0.9971	97.04
23.5	8,007,027	1,444	0.0002	0.9998	96.76
24.5	7,478,021	3,197	0.0004	0.9996	96.74
25.5	6,926,472	10,348	0.0015	0.9985	96.70
26.5	6,253,248	6,323	0.0010	0.9990	96.56
27.5	5,649,021	3,616	0.0006	0.9994	96.46
28.5	5,245,047	9,289	0.0018	0.9982	96.40
29.5	4,733,337	1,042	0.0002	0.9998	96.23
30.5	4,422,651	682	0.0002	0.9998	96.20
31.5	3,985,211	5,311	0.0013	0.9987	96.19
32.5	3,693,706	4,563	0.0012	0.9988	96.06
33.5	3,242,470	4,429	0.0014	0.9986	95.94
34.5	2,864,576	3,003	0.0010	0.9990	95.81
35.5	2,617,795	447	0.0002	0.9998	95.71
36.5	2,309,936	2,055	0.0009	0.9991	95.70
37.5	2,047,890	340	0.0002	0.9998	95.61
38.5	1,782,482	2,333	0.0013	0.9987	95.59

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 683.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2019 EXPERIENCE BAND 1994-2019

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	1,474,256	22	0.0000	1.0000	95.47
40.5	1,283,021	8,704	0.0068	0.9932	95.47
41.5	1,167,598	36,653	0.0314	0.9686	94.82
42.5	1,038,103	30,906	0.0298	0.9702	91.84
43.5	891,306	32,489	0.0365	0.9635	89.11
44.5	776,807	17,322	0.0223	0.9777	85.86
45.5	677,447	17,845	0.0263	0.9737	83.95
46.5	549,037	27,394	0.0499	0.9501	81.74
47.5	395,312	14,980	0.0379	0.9621	77.66
48.5	271,153	29,137	0.1075	0.8925	74.71
49.5	122,245	24,518	0.2006	0.7994	66.69
50.5	12,995	10,183	0.7836	0.2164	53.31
51.5	302		0.0000	1.0000	11.53
52.5	295		0.0000	1.0000	11.53
53.5	295		0.0000	1.0000	11.53
54.5	295		0.0000	1.0000	11.53
55.5	950		0.0000	1.0000	11.53
56.5	950	295	0.3100	0.6900	11.53
57.5	656		0.0000	1.0000	7.96
58.5	656	8	0.0114	0.9886	7.96
59.5	648		0.0000	1.0000	7.87
60.5	1,470		0.0000	1.0000	7.87
61.5	1,470	648	0.4410	0.5590	7.87
62.5	822		0.0000	1.0000	4.40
63.5	822	15	0.0183	0.9817	4.40
64.5	807		0.0000	1.0000	4.32
65.5	1,130		0.0000	1.0000	4.32
66.5	1,130	807	0.7140	0.2860	4.32
67.5	323		0.0000	1.0000	1.23
68.5	323	25	0.0787	0.9213	1.23
69.5	298		0.0000	1.0000	1.14
70.5	2,263		0.0000	1.0000	1.14
71.5	2,263	298	0.1315	0.8685	1.14
72.5	1,966		0.0000	1.0000	0.99
73.5	1,966	885	0.4501	0.5499	0.99
74.5	1,081	793	0.7334	0.2666	0.54
75.5	288		0.0000	1.0000	0.14
76.5	288	288	1.0000		0.14
77.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 683.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,014,524		0.0000	1.0000	100.00
0.5	4,654,823		0.0000	1.0000	100.00
1.5	4,724,593		0.0000	1.0000	100.00
2.5	4,886,924		0.0000	1.0000	100.00
3.5	5,359,341		0.0000	1.0000	100.00
4.5	5,546,042		0.0000	1.0000	100.00
5.5	5,091,897		0.0000	1.0000	100.00
6.5	4,645,851		0.0000	1.0000	100.00
7.5	4,367,973		0.0000	1.0000	100.00
8.5	3,736,988		0.0000	1.0000	100.00
9.5	7,981,842		0.0000	1.0000	100.00
10.5	9,040,514		0.0000	1.0000	100.00
11.5	9,045,610		0.0000	1.0000	100.00
12.5	8,917,563		0.0000	1.0000	100.00
13.5	9,072,303		0.0000	1.0000	100.00
14.5	9,092,247		0.0000	1.0000	100.00
15.5	9,718,283		0.0000	1.0000	100.00
16.5	10,463,531	283	0.0000	1.0000	100.00
17.5	11,172,707		0.0000	1.0000	100.00
18.5	11,697,582		0.0000	1.0000	100.00
19.5	7,622,676	806	0.0001	0.9999	100.00
20.5	6,568,860	203	0.0000	1.0000	99.99
21.5	6,455,144	8,087	0.0013	0.9987	99.98
22.5	6,245,967	816	0.0001	0.9999	99.86
23.5	5,749,624		0.0000	1.0000	99.85
24.5	5,521,743		0.0000	1.0000	99.85
25.5	5,163,543	9,832	0.0019	0.9981	99.85
26.5	4,725,502	5,109	0.0011	0.9989	99.66
27.5	4,273,599	1,214	0.0003	0.9997	99.55
28.5	4,019,005	8,205	0.0020	0.9980	99.52
29.5	3,704,244	39	0.0000	1.0000	99.32
30.5	3,461,679	39	0.0000	1.0000	99.31
31.5	3,026,785	4,591	0.0015	0.9985	99.31
32.5	2,740,875	3,684	0.0013	0.9987	99.16
33.5	2,338,894		0.0000	1.0000	99.03
34.5	2,005,137		0.0000	1.0000	99.03
35.5	1,815,667		0.0000	1.0000	99.03
36.5	1,614,855	270	0.0002	0.9998	99.03
37.5	1,479,955		0.0000	1.0000	99.01
38.5	1,324,169		0.0000	1.0000	99.01

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

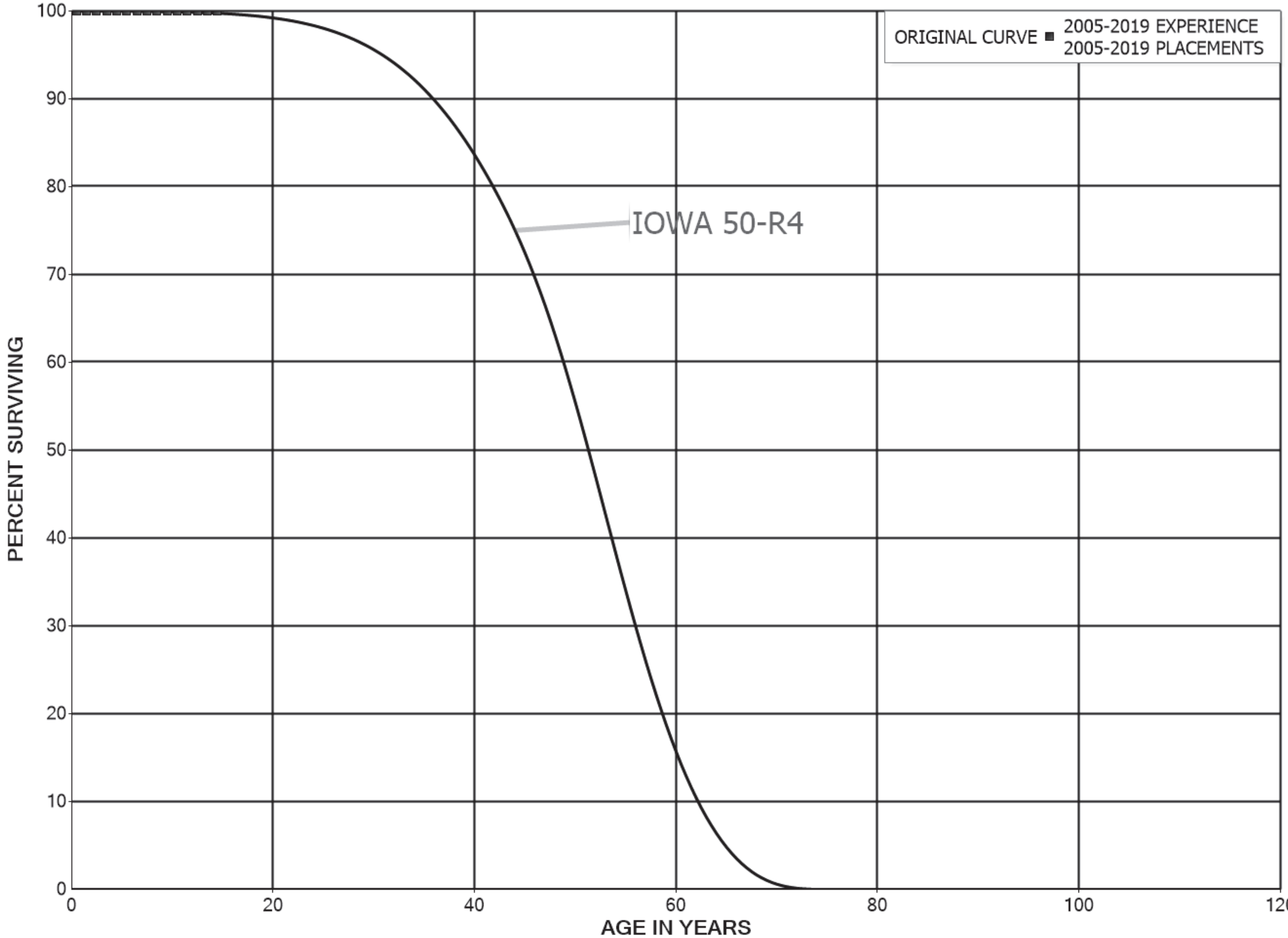
ACCOUNT 683.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2019 EXPERIENCE BAND 2010-2019

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	1,141,024		0.0000	1.0000	99.01
40.5	1,052,545	978	0.0009	0.9991	99.01
41.5	1,035,267	2,580	0.0025	0.9975	98.92
42.5	1,003,793	9,113	0.0091	0.9909	98.67
43.5	889,082	31,267	0.0352	0.9648	97.78
44.5	775,573	17,293	0.0223	0.9777	94.34
45.5	676,242	17,631	0.0261	0.9739	92.24
46.5	548,047	27,072	0.0494	0.9506	89.83
47.5	394,643	14,543	0.0369	0.9631	85.39
48.5	270,921	29,137	0.1075	0.8925	82.25
49.5	122,013	24,518	0.2009	0.7991	73.40
50.5	12,468	9,952	0.7981	0.2019	58.65
51.5	7		0.0000	1.0000	11.84
52.5					11.84

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 684.00 HOUSE REGULATOR INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

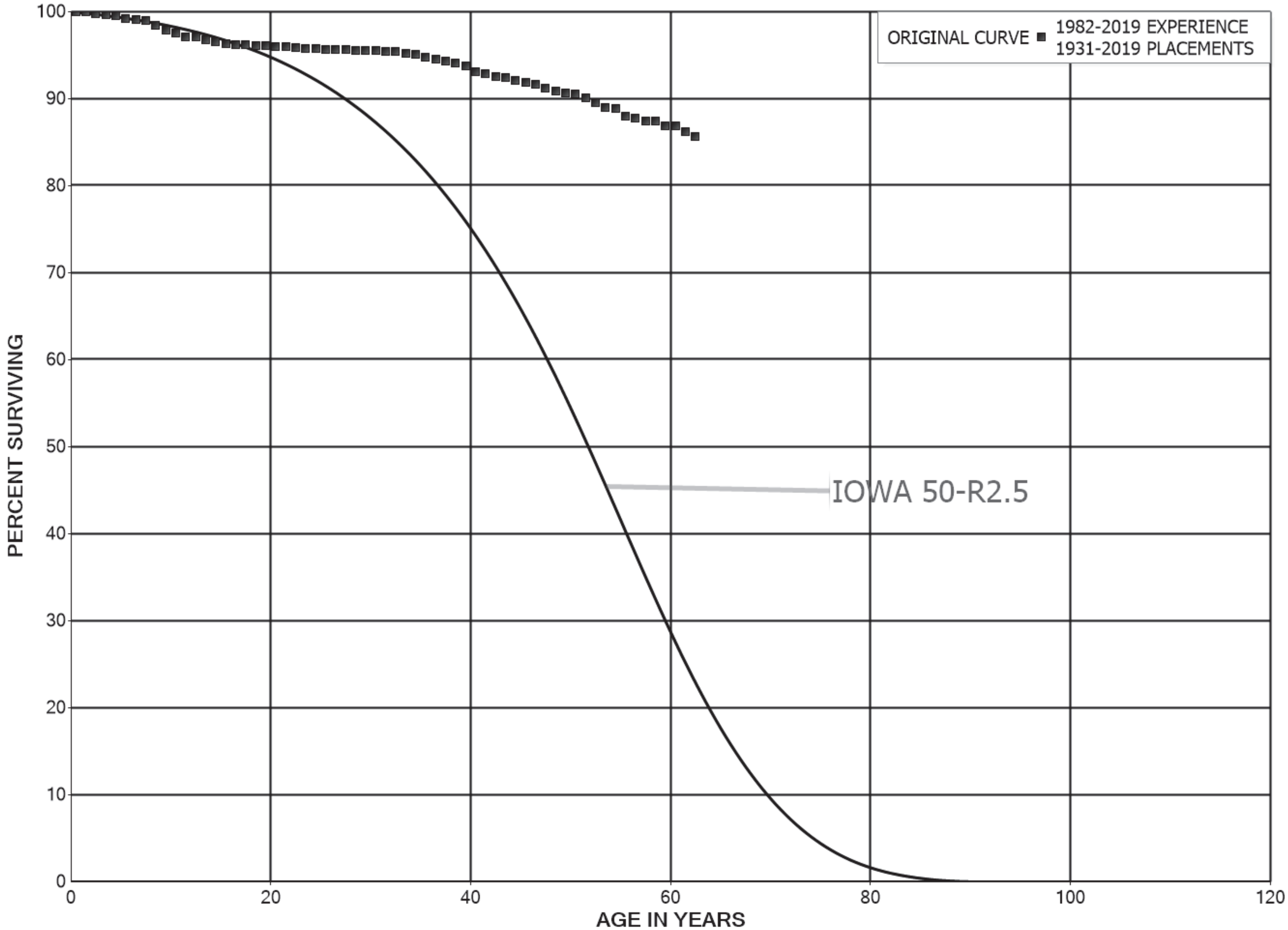
ACCOUNT 684.00 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2005-2019 EXPERIENCE BAND 2005-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,182		0.0000	1.0000	100.00
0.5	26,802		0.0000	1.0000	100.00
1.5	26,802		0.0000	1.0000	100.00
2.5	26,802		0.0000	1.0000	100.00
3.5	26,802		0.0000	1.0000	100.00
4.5	26,802		0.0000	1.0000	100.00
5.5	26,662		0.0000	1.0000	100.00
6.5	26,662		0.0000	1.0000	100.00
7.5	23,386		0.0000	1.0000	100.00
8.5	23,386		0.0000	1.0000	100.00
9.5	23,293		0.0000	1.0000	100.00
10.5	19,926		0.0000	1.0000	100.00
11.5	16,945		0.0000	1.0000	100.00
12.5	12,757		0.0000	1.0000	100.00
13.5	1,601		0.0000	1.0000	100.00
14.5					100.00

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 685.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 685.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2019 EXPERIENCE BAND 1982-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,511,290	4,183	0.0005	0.9995	100.00
0.5	10,774,070		0.0000	1.0000	99.95
1.5	13,142,555	23,542	0.0018	0.9982	99.95
2.5	15,979,896	23,144	0.0014	0.9986	99.77
3.5	18,228,478	28,070	0.0015	0.9985	99.63
4.5	20,323,626	65,551	0.0032	0.9968	99.47
5.5	21,952,634	28,990	0.0013	0.9987	99.15
6.5	24,200,015	13,633	0.0006	0.9994	99.02
7.5	26,383,563	154,812	0.0059	0.9941	98.97
8.5	27,832,981	164,459	0.0059	0.9941	98.39
9.5	29,181,791	73,583	0.0025	0.9975	97.80
10.5	29,628,149	136,473	0.0046	0.9954	97.56
11.5	30,279,188	26,502	0.0009	0.9991	97.11
12.5	31,106,271	108,965	0.0035	0.9965	97.02
13.5	31,436,969	48,912	0.0016	0.9984	96.68
14.5	31,765,077	74,831	0.0024	0.9976	96.53
15.5	30,960,905	48,513	0.0016	0.9984	96.31
16.5	29,898,242	7,853	0.0003	0.9997	96.15
17.5	28,207,240	10,966	0.0004	0.9996	96.13
18.5	28,361,503	21,862	0.0008	0.9992	96.09
19.5	26,863,963	17,925	0.0007	0.9993	96.02
20.5	24,965,532	11,926	0.0005	0.9995	95.95
21.5	22,233,230	18,865	0.0008	0.9992	95.91
22.5	20,087,345	14,672	0.0007	0.9993	95.83
23.5	18,015,200	14,283	0.0008	0.9992	95.76
24.5	16,342,737	6,996	0.0004	0.9996	95.68
25.5	14,133,900	4,784	0.0003	0.9997	95.64
26.5	12,017,877	2,283	0.0002	0.9998	95.61
27.5	10,520,576	8,391	0.0008	0.9992	95.59
28.5	9,196,063	2,280	0.0002	0.9998	95.51
29.5	8,503,027	699	0.0001	0.9999	95.49
30.5	7,115,071	3,579	0.0005	0.9995	95.48
31.5	6,348,229	3,962	0.0006	0.9994	95.43
32.5	5,726,259	8,813	0.0015	0.9985	95.37
33.5	5,198,399	10,460	0.0020	0.9980	95.23
34.5	4,831,445	13,131	0.0027	0.9973	95.04
35.5	4,436,117	11,580	0.0026	0.9974	94.78
36.5	3,852,761	7,904	0.0021	0.9979	94.53
37.5	3,266,771	10,054	0.0031	0.9969	94.34
38.5	2,570,367	8,967	0.0035	0.9965	94.05

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 685.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2019 EXPERIENCE BAND 1982-2019

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	2,160,499	14,759	0.0068	0.9932	93.72
40.5	2,074,919	5,273	0.0025	0.9975	93.08
41.5	1,982,816	6,435	0.0032	0.9968	92.84
42.5	1,943,994	3,731	0.0019	0.9981	92.54
43.5	1,904,225	4,998	0.0026	0.9974	92.36
44.5	1,887,620	5,960	0.0032	0.9968	92.12
45.5	1,874,627	4,097	0.0022	0.9978	91.83
46.5	1,834,106	8,959	0.0049	0.9951	91.63
47.5	1,665,188	6,006	0.0036	0.9964	91.18
48.5	1,467,428	3,089	0.0021	0.9979	90.85
49.5	1,236,496	1,822	0.0015	0.9985	90.66
50.5	1,064,080	6,039	0.0057	0.9943	90.53
51.5	844,381	4,331	0.0051	0.9949	90.01
52.5	678,393	4,907	0.0072	0.9928	89.55
53.5	486,030	663	0.0014	0.9986	88.90
54.5	348,171	3,440	0.0099	0.9901	88.78
55.5	271,920	445	0.0016	0.9984	87.90
56.5	208,627	857	0.0041	0.9959	87.76
57.5	148,028		0.0000	1.0000	87.40
58.5	119,198	839	0.0070	0.9930	87.40
59.5	86,899		0.0000	1.0000	86.79
60.5	75,030	511	0.0068	0.9932	86.79
61.5	72,255	520	0.0072	0.9928	86.19
62.5	63,699	562	0.0088	0.9912	85.57
63.5	52,341		0.0000	1.0000	84.82
64.5	36,935	15	0.0004	0.9996	84.82
65.5	26,625	218	0.0082	0.9918	84.79
66.5	21,934		0.0000	1.0000	84.09
67.5	17,206		0.0000	1.0000	84.09
68.5	10,830		0.0000	1.0000	84.09
69.5	4,075		0.0000	1.0000	84.09
70.5	2,766		0.0000	1.0000	84.09
71.5	2,617		0.0000	1.0000	84.09
72.5	2,617	3	0.0010	0.9990	84.09
73.5	2,614	8	0.0029	0.9971	84.01
74.5	1,818		0.0000	1.0000	83.77
75.5	1,730		0.0000	1.0000	83.77
76.5	1,730		0.0000	1.0000	83.77
77.5	1,730		0.0000	1.0000	83.77
78.5	1,730		0.0000	1.0000	83.77

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

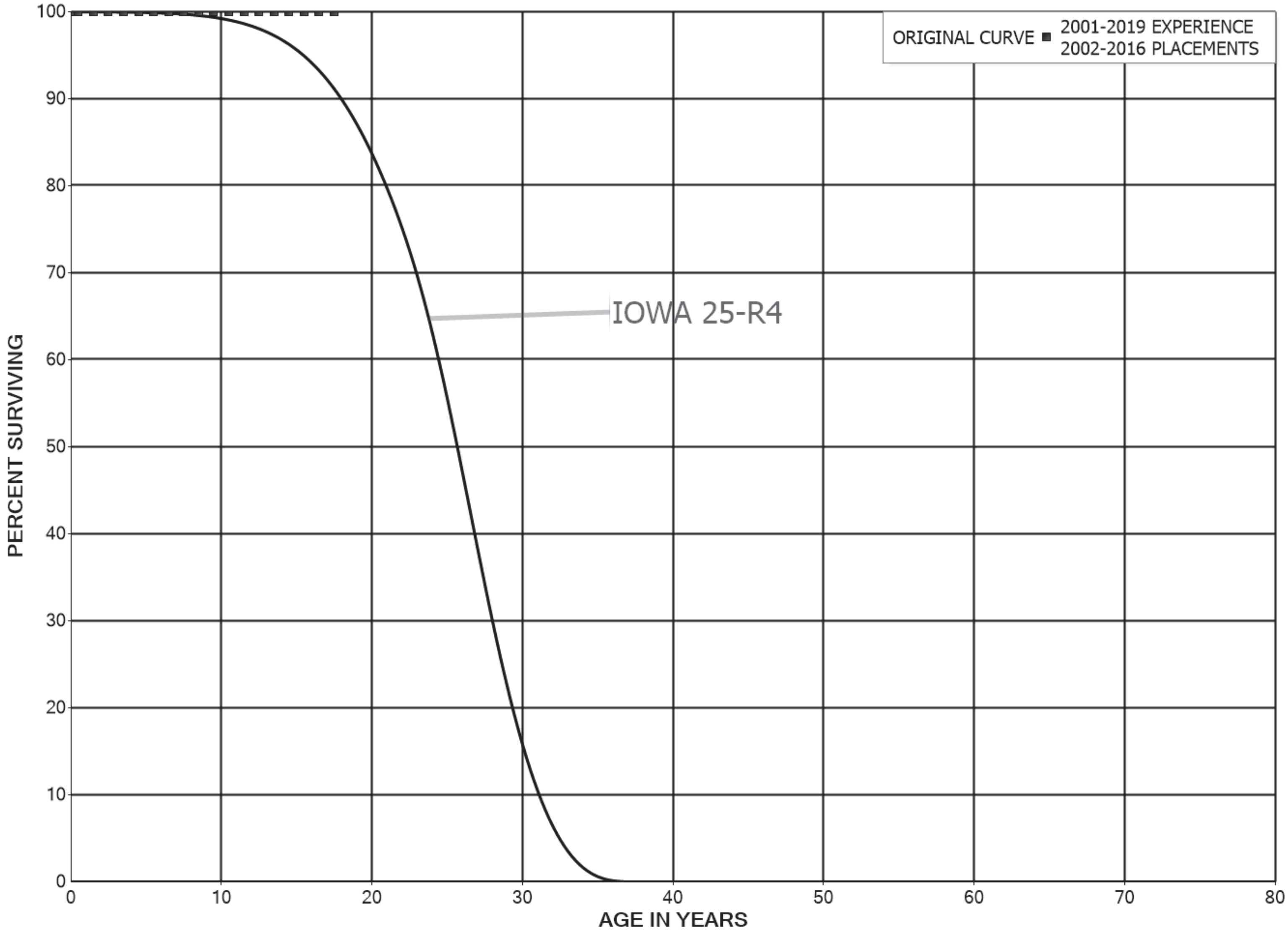
ACCOUNT 685.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2019 EXPERIENCE BAND 1982-2019

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	128		0.0000	1.0000	83.77
80.5	128	43	0.3334	0.6666	83.77
81.5	85		0.0000	1.0000	55.84
82.5	85	43	0.4999	0.5001	55.84
83.5	43		0.0000	1.0000	27.92
84.5	43		0.0000	1.0000	27.92
85.5	43		0.0000	1.0000	27.92
86.5	43		0.0000	1.0000	27.92
87.5	43		0.0000	1.0000	27.92
88.5					27.92

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 687.00 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

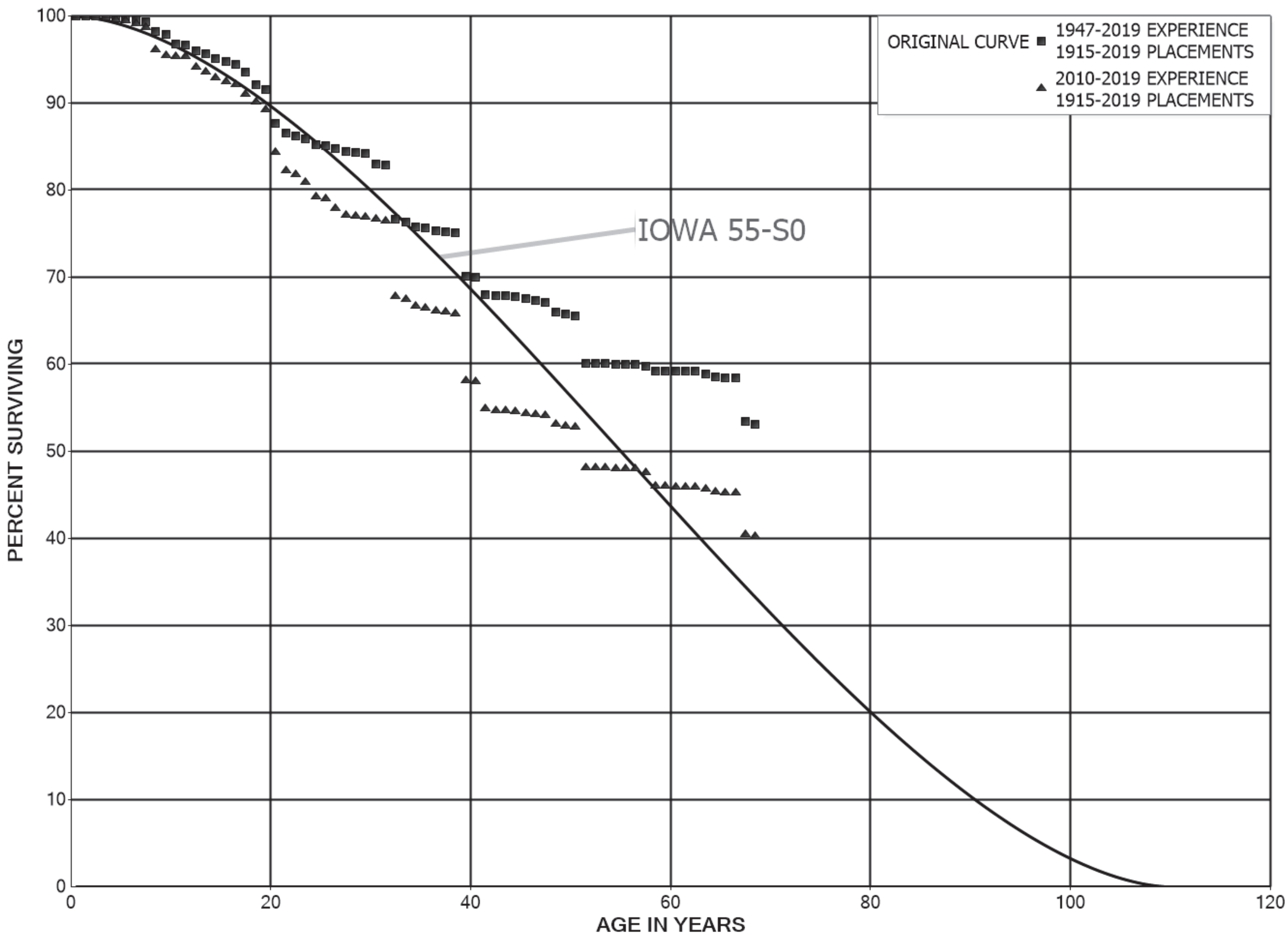
ACCOUNT 687.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2016 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	365,263		0.0000	1.0000	100.00
0.5	340,818		0.0000	1.0000	100.00
1.5	340,818		0.0000	1.0000	100.00
2.5	340,818		0.0000	1.0000	100.00
3.5	340,818		0.0000	1.0000	100.00
4.5	340,818		0.0000	1.0000	100.00
5.5	340,818		0.0000	1.0000	100.00
6.5	340,818		0.0000	1.0000	100.00
7.5	340,818		0.0000	1.0000	100.00
8.5	340,818		0.0000	1.0000	100.00
9.5	340,818		0.0000	1.0000	100.00
10.5	323,619		0.0000	1.0000	100.00
11.5	149,479		0.0000	1.0000	100.00
12.5	149,479		0.0000	1.0000	100.00
13.5	139,065		0.0000	1.0000	100.00
14.5	7,276		0.0000	1.0000	100.00
15.5	33		0.0000	1.0000	100.00
16.5	7		0.0000	1.0000	100.00
17.5					100.00

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1947-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,002,973		0.0000	1.0000	100.00
0.5	21,468,019		0.0000	1.0000	100.00
1.5	21,313,621	4,318	0.0002	0.9998	100.00
2.5	20,254,472	6,783	0.0003	0.9997	99.98
3.5	21,774,604	54,620	0.0025	0.9975	99.95
4.5	19,103,767	11,765	0.0006	0.9994	99.70
5.5	17,889,469	25,902	0.0014	0.9986	99.63
6.5	14,401,265	25,934	0.0018	0.9982	99.49
7.5	14,360,934	170,778	0.0119	0.9881	99.31
8.5	14,274,103	48,133	0.0034	0.9966	98.13
9.5	14,513,935	163,376	0.0113	0.9887	97.80
10.5	14,136,963	5,995	0.0004	0.9996	96.70
11.5	14,170,201	98,076	0.0069	0.9931	96.66
12.5	14,003,189	62,059	0.0044	0.9956	95.99
13.5	12,073,635	66,741	0.0055	0.9945	95.56
14.5	12,920,145	47,032	0.0036	0.9964	95.03
15.5	13,190,170	35,433	0.0027	0.9973	94.69
16.5	13,142,798	129,992	0.0099	0.9901	94.43
17.5	10,213,357	155,714	0.0152	0.9848	93.50
18.5	11,566,116	76,739	0.0066	0.9934	92.07
19.5	10,967,414	457,798	0.0417	0.9583	91.46
20.5	11,627,475	154,415	0.0133	0.9867	87.65
21.5	11,361,768	37,120	0.0033	0.9967	86.48
22.5	8,127,324	29,172	0.0036	0.9964	86.20
23.5	8,458,949	73,459	0.0087	0.9913	85.89
24.5	7,941,354	10,865	0.0014	0.9986	85.14
25.5	7,951,671	32,379	0.0041	0.9959	85.03
26.5	7,710,498	25,529	0.0033	0.9967	84.68
27.5	7,821,882	9,993	0.0013	0.9987	84.40
28.5	7,462,424	6,227	0.0008	0.9992	84.29
29.5	7,562,402	111,897	0.0148	0.9852	84.22
30.5	7,964,519	15,898	0.0020	0.9980	82.98
31.5	7,986,427	601,741	0.0753	0.9247	82.81
32.5	7,756,713	31,571	0.0041	0.9959	76.57
33.5	6,855,136	49,430	0.0072	0.9928	76.26
34.5	8,116,826	15,641	0.0019	0.9981	75.71
35.5	8,059,112	24,600	0.0031	0.9969	75.56
36.5	7,834,329	12,006	0.0015	0.9985	75.33
37.5	6,924,898	13,704	0.0020	0.9980	75.22
38.5	6,865,161	460,608	0.0671	0.9329	75.07

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1947-2019

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	5,103,163	4,922	0.0010	0.9990	70.03
40.5	5,009,099	143,926	0.0287	0.9713	69.96
41.5	4,817,889	12,196	0.0025	0.9975	67.95
42.5	4,030,524		0.0000	1.0000	67.78
43.5	3,757,184	2,502	0.0007	0.9993	67.78
44.5	3,335,578	13,919	0.0042	0.9958	67.74
45.5	3,308,067	6,696	0.0020	0.9980	67.45
46.5	3,193,609	10,307	0.0032	0.9968	67.32
47.5	3,035,314	52,377	0.0173	0.9827	67.10
48.5	2,918,950	10,858	0.0037	0.9963	65.94
49.5	2,440,872	7,856	0.0032	0.9968	65.70
50.5	2,377,307	197,892	0.0832	0.9168	65.49
51.5	1,949,296		0.0000	1.0000	60.04
52.5	1,925,939	195	0.0001	0.9999	60.04
53.5	483,472	864	0.0018	0.9982	60.03
54.5	458,757		0.0000	1.0000	59.92
55.5	193,782		0.0000	1.0000	59.92
56.5	190,635	498	0.0026	0.9974	59.92
57.5	190,167	1,731	0.0091	0.9909	59.77
58.5	188,765		0.0000	1.0000	59.22
59.5	188,678	186	0.0010	0.9990	59.22
60.5	216,498		0.0000	1.0000	59.16
61.5	216,728		0.0000	1.0000	59.16
62.5	210,022	985	0.0047	0.9953	59.16
63.5	199,467	1,233	0.0062	0.9938	58.89
64.5	198,234	266	0.0013	0.9987	58.52
65.5	186,141		0.0000	1.0000	58.44
66.5	164,384	14,341	0.0872	0.9128	58.44
67.5	150,004	822	0.0055	0.9945	53.34
68.5	82,179		0.0000	1.0000	53.05
69.5	82,932		0.0000	1.0000	53.05
70.5	39,524		0.0000	1.0000	53.05
71.5	34,945		0.0000	1.0000	53.05
72.5	32,741	2,402	0.0734	0.9266	53.05
73.5	30,943		0.0000	1.0000	49.16
74.5	36,356		0.0000	1.0000	49.16
75.5	37,219		0.0000	1.0000	49.16
76.5	39,948		0.0000	1.0000	49.16
77.5	53,654		0.0000	1.0000	49.16
78.5	53,654		0.0000	1.0000	49.16

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 1947-2019

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	27,969		0.0000	1.0000	49.16
80.5	27,739		0.0000	1.0000	49.16
81.5	27,739		0.0000	1.0000	49.16
82.5	27,739		0.0000	1.0000	49.16
83.5	29,810		0.0000	1.0000	49.16
84.5	29,810		0.0000	1.0000	49.16
85.5	62,886		0.0000	1.0000	49.16
86.5	62,886		0.0000	1.0000	49.16
87.5	62,886	103	0.0016	0.9984	49.16
88.5	61,166	863	0.0141	0.9859	49.08
89.5	60,208	2,759	0.0458	0.9542	48.39
90.5	57,449		0.0000	1.0000	46.17
91.5	57,390		0.0000	1.0000	46.17
92.5	56,786		0.0000	1.0000	46.17
93.5	49,457		0.0000	1.0000	46.17
94.5	49,457		0.0000	1.0000	46.17
95.5	49,457		0.0000	1.0000	46.17
96.5	35,423	2,071	0.0585	0.9415	46.17
97.5	33,352		0.0000	1.0000	43.47
98.5	33,076	24,184	0.7311	0.2689	43.47
99.5	8,893		0.0000	1.0000	11.69
100.5	8,893		0.0000	1.0000	11.69
101.5	8,893		0.0000	1.0000	11.69
102.5	8,893		0.0000	1.0000	11.69
103.5	8,893	142	0.0159	0.9841	11.69
104.5					11.50

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,741,208		0.0000	1.0000	100.00
0.5	14,823,046		0.0000	1.0000	100.00
1.5	13,871,338	4,318	0.0003	0.9997	100.00
2.5	12,731,333	6,783	0.0005	0.9995	99.97
3.5	13,158,399	54,620	0.0042	0.9958	99.92
4.5	10,020,873	11,765	0.0012	0.9988	99.50
5.5	7,825,051	25,902	0.0033	0.9967	99.38
6.5	3,656,256	15,404	0.0042	0.9958	99.06
7.5	6,590,845	170,778	0.0259	0.9741	98.64
8.5	6,375,595	44,074	0.0069	0.9931	96.08
9.5	6,817,369	5,697	0.0008	0.9992	95.42
10.5	7,248,958	5,995	0.0008	0.9992	95.34
11.5	7,486,656	98,076	0.0131	0.9869	95.26
12.5	10,587,384	62,059	0.0059	0.9941	94.01
13.5	8,980,431	62,341	0.0069	0.9931	93.46
14.5	9,899,614	47,032	0.0048	0.9952	92.81
15.5	10,606,899	35,433	0.0033	0.9967	92.37
16.5	10,766,547	129,992	0.0121	0.9879	92.06
17.5	7,470,623	74,652	0.0100	0.9900	90.95
18.5	7,928,646	72,662	0.0092	0.9908	90.04
19.5	7,389,839	412,662	0.0558	0.9442	89.22
20.5	6,365,377	154,415	0.0243	0.9757	84.23
21.5	6,042,002	37,120	0.0061	0.9939	82.19
22.5	2,898,250	29,172	0.0101	0.9899	81.69
23.5	3,346,241	67,800	0.0203	0.9797	80.86
24.5	2,783,337	10,865	0.0039	0.9961	79.23
25.5	2,429,219	32,379	0.0133	0.9867	78.92
26.5	2,656,723	25,529	0.0096	0.9904	77.86
27.5	4,061,375	6,275	0.0015	0.9985	77.12
28.5	3,600,881	6,227	0.0017	0.9983	77.00
29.5	5,277,522	18,418	0.0035	0.9965	76.86
30.5	5,316,498	15,898	0.0030	0.9970	76.60
31.5	5,317,987	601,741	0.1132	0.8868	76.37
32.5	5,374,825	29,321	0.0055	0.9945	67.73
33.5	4,733,570	49,430	0.0104	0.9896	67.36
34.5	4,934,563	15,641	0.0032	0.9968	66.65
35.5	4,879,408	24,600	0.0050	0.9950	66.44
36.5	4,505,585	12,006	0.0027	0.9973	66.11
37.5	3,764,783	12,765	0.0034	0.9966	65.93
38.5	3,924,869	459,653	0.1171	0.8829	65.71

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2010-2019

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	2,714,622	4,922	0.0018	0.9982	58.01
40.5	2,687,096	143,926	0.0536	0.9464	57.91
41.5	3,005,432	12,196	0.0041	0.9959	54.80
42.5	2,246,003		0.0000	1.0000	54.58
43.5	3,456,323	2,502	0.0007	0.9993	54.58
44.5	3,042,233	13,919	0.0046	0.9954	54.54
45.5	3,285,489	6,696	0.0020	0.9980	54.29
46.5	3,163,391	10,307	0.0033	0.9967	54.18
47.5	2,983,339	52,377	0.0176	0.9824	54.01
48.5	2,865,400	10,858	0.0038	0.9962	53.06
49.5	2,320,044	7,856	0.0034	0.9966	52.86
50.5	2,254,807	197,892	0.0878	0.9122	52.68
51.5	1,783,027		0.0000	1.0000	48.05
52.5	1,762,408	195	0.0001	0.9999	48.05
53.5	312,906	864	0.0028	0.9972	48.05
54.5	287,369		0.0000	1.0000	47.92
55.5	32,306		0.0000	1.0000	47.92
56.5	50,916	426	0.0084	0.9916	47.92
57.5	52,259	1,731	0.0331	0.9669	47.52
58.5	118,686		0.0000	1.0000	45.94
59.5	120,630	186	0.0015	0.9985	45.94
60.5	163,856		0.0000	1.0000	45.87
61.5	168,435		0.0000	1.0000	45.87
62.5	178,333	985	0.0055	0.9945	45.87
63.5	168,600	1,233	0.0073	0.9927	45.62
64.5	169,282	266	0.0016	0.9984	45.28
65.5	157,189		0.0000	1.0000	45.21
66.5	135,463	14,341	0.1059	0.8941	45.21
67.5	121,411	822	0.0068	0.9932	40.43
68.5	53,586		0.0000	1.0000	40.15
69.5	80,983		0.0000	1.0000	40.15
70.5	37,709		0.0000	1.0000	40.15
71.5	33,130		0.0000	1.0000	40.15
72.5	30,867	2,402	0.0778	0.9222	40.15
73.5	28,465		0.0000	1.0000	37.03
74.5	26,550		0.0000	1.0000	37.03
75.5	26,550		0.0000	1.0000	37.03
76.5	26,520		0.0000	1.0000	37.03
77.5	26,191		0.0000	1.0000	37.03
78.5	27,911		0.0000	1.0000	37.03

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

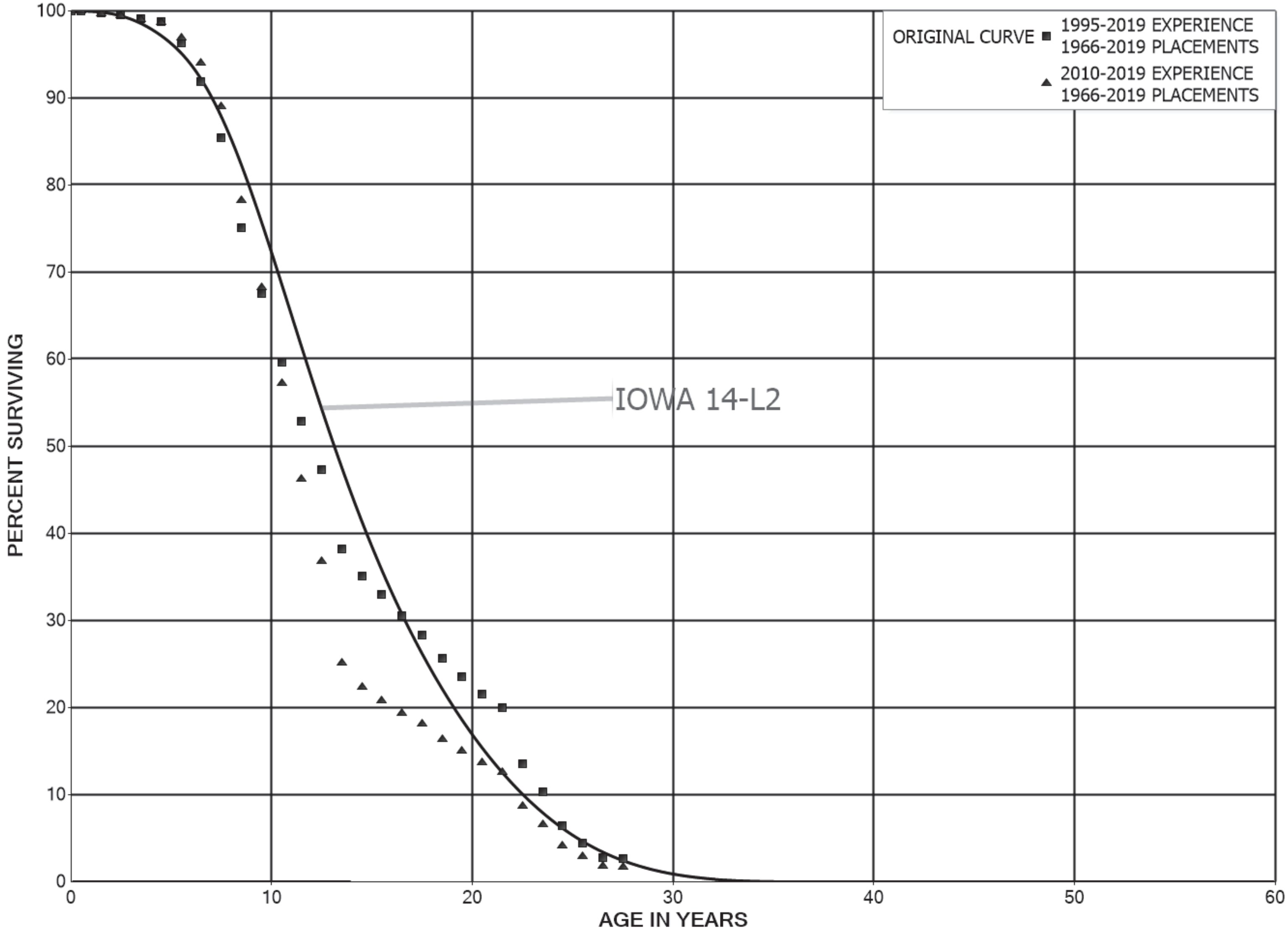
ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,045		0.0000	1.0000	37.03
80.5	1,815		0.0000	1.0000	37.03
81.5	1,874		0.0000	1.0000	37.03
82.5	2,478		0.0000	1.0000	37.03
83.5	9,806		0.0000	1.0000	37.03
84.5	10,669		0.0000	1.0000	37.03
85.5	13,428		0.0000	1.0000	37.03
86.5	27,463		0.0000	1.0000	37.03
87.5	27,463	103	0.0037	0.9963	37.03
88.5	26,019	863	0.0332	0.9668	36.89
89.5	25,061	2,759	0.1101	0.8899	35.67
90.5	22,302		0.0000	1.0000	31.74
91.5	22,243		0.0000	1.0000	31.74
92.5	23,710		0.0000	1.0000	31.74
93.5	16,381		0.0000	1.0000	31.74
94.5	49,457		0.0000	1.0000	31.74
95.5	49,457		0.0000	1.0000	31.74
96.5	35,423	2,071	0.0585	0.9415	31.74
97.5	33,352		0.0000	1.0000	29.88
98.5	33,076	24,184	0.7311	0.2689	29.88
99.5	8,893		0.0000	1.0000	8.03
100.5	8,893		0.0000	1.0000	8.03
101.5	8,893		0.0000	1.0000	8.03
102.5	8,893		0.0000	1.0000	8.03
103.5	8,893	142	0.0159	0.9841	8.03
104.5					7.91

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 692.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



Cause No. 45468

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2019 EXPERIENCE BAND 1995-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,091,467		0.0000	1.0000	100.00
0.5	20,648,821	55,726	0.0027	0.9973	100.00
1.5	18,302,028	34,304	0.0019	0.9981	99.73
2.5	16,342,918	75,164	0.0046	0.9954	99.54
3.5	15,403,922	56,696	0.0037	0.9963	99.09
4.5	15,569,714	380,060	0.0244	0.9756	98.72
5.5	14,897,075	686,343	0.0461	0.9539	96.31
6.5	13,526,058	957,120	0.0708	0.9292	91.87
7.5	11,552,128	1,389,502	0.1203	0.8797	85.37
8.5	9,400,052	954,339	0.1015	0.8985	75.10
9.5	8,458,914	991,019	0.1172	0.8828	67.48
10.5	7,016,728	798,332	0.1138	0.8862	59.57
11.5	5,891,867	610,471	0.1036	0.8964	52.80
12.5	5,227,180	1,008,042	0.1928	0.8072	47.33
13.5	3,398,165	281,155	0.0827	0.9173	38.20
14.5	3,137,209	192,245	0.0613	0.9387	35.04
15.5	2,946,617	217,501	0.0738	0.9262	32.89
16.5	2,729,115	190,367	0.0698	0.9302	30.46
17.5	2,538,748	244,596	0.0963	0.9037	28.34
18.5	2,294,152	184,394	0.0804	0.9196	25.61
19.5	2,109,758	182,822	0.0867	0.9133	23.55
20.5	1,926,935	140,783	0.0731	0.9269	21.51
21.5	1,786,152	577,614	0.3234	0.6766	19.94
22.5	1,149,129	269,061	0.2341	0.7659	13.49
23.5	783,965	294,651	0.3758	0.6242	10.33
24.5	457,045	143,544	0.3141	0.6859	6.45
25.5	150,508	57,864	0.3845	0.6155	4.42
26.5	82,287	4,011	0.0487	0.9513	2.72
27.5	47,877		0.0000	1.0000	2.59
28.5	47,877		0.0000	1.0000	2.59
29.5	23,608		0.0000	1.0000	2.59
30.5	23,608		0.0000	1.0000	2.59
31.5	23,608	23,608	1.0000	0.0000	2.59
32.5	0		0.0000	1.0000	0.00
33.5	0		0.0000	1.0000	0.00
34.5	1,750		0.0000	1.0000	0.00
35.5	1,750		0.0000	1.0000	0.00
36.5	1,750		0.0000	1.0000	0.00
37.5	1,750		0.0000	1.0000	0.00
38.5	1,750		0.0000	1.0000	0.00

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2019 EXPERIENCE BAND 1995-2019

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	1,750	0	0.0000	1.0000	0.00
40.5	1,750		0.0000	1.0000	0.00
41.5	1,750		0.0000	1.0000	0.00
42.5	1,750		0.0000	1.0000	0.00
43.5	1,750		0.0000	1.0000	0.00
44.5	1,750	1,750	1.0000		0.00
45.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,828,586		0.0000	1.0000	100.00
0.5	15,236,413	55,726	0.0037	0.9963	100.00
1.5	13,804,256	34,304	0.0025	0.9975	99.63
2.5	12,421,735	48,571	0.0039	0.9961	99.39
3.5	13,965,408	56,696	0.0041	0.9959	99.00
4.5	12,220,827	223,748	0.0183	0.9817	98.60
5.5	10,401,156	309,173	0.0297	0.9703	96.79
6.5	8,246,552	437,524	0.0531	0.9469	93.91
7.5	6,491,838	782,141	0.1205	0.8795	88.93
8.5	4,826,831	617,290	0.1279	0.8721	78.22
9.5	4,208,645	677,961	0.1611	0.8389	68.21
10.5	3,025,795	582,058	0.1924	0.8076	57.23
11.5	2,117,209	434,542	0.2052	0.7948	46.22
12.5	2,447,834	778,328	0.3180	0.6820	36.73
13.5	1,792,054	195,451	0.1091	0.8909	25.05
14.5	2,182,125	156,085	0.0715	0.9285	22.32
15.5	2,496,906	175,602	0.0703	0.9297	20.72
16.5	2,533,426	159,198	0.0628	0.9372	19.27
17.5	2,457,495	244,596	0.0995	0.9005	18.06
18.5	2,212,899	184,394	0.0833	0.9167	16.26
19.5	2,052,774	182,822	0.0891	0.9109	14.90
20.5	1,869,951	140,783	0.0753	0.9247	13.58
21.5	1,729,168	549,901	0.3180	0.6820	12.55
22.5	1,147,477	269,061	0.2345	0.7655	8.56
23.5	782,313	294,651	0.3766	0.6234	6.55
24.5	457,045	143,544	0.3141	0.6859	4.09
25.5	150,508	57,864	0.3845	0.6155	2.80
26.5	82,287	4,011	0.0487	0.9513	1.73
27.5	47,877		0.0000	1.0000	1.64
28.5	47,877		0.0000	1.0000	1.64
29.5	23,608		0.0000	1.0000	1.64
30.5	23,608		0.0000	1.0000	1.64
31.5	23,608	23,608	1.0000	0.0000	1.64
32.5	0		0.0000	1.0000	0.00
33.5	0		0.0000	1.0000	0.00
34.5	0		0.0000	1.0000	0.00
35.5	0		0.0000	1.0000	0.00
36.5	0		0.0000	1.0000	0.00
37.5	0		0.0000	1.0000	0.00
38.5	0		0.0000	1.0000	0.00

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

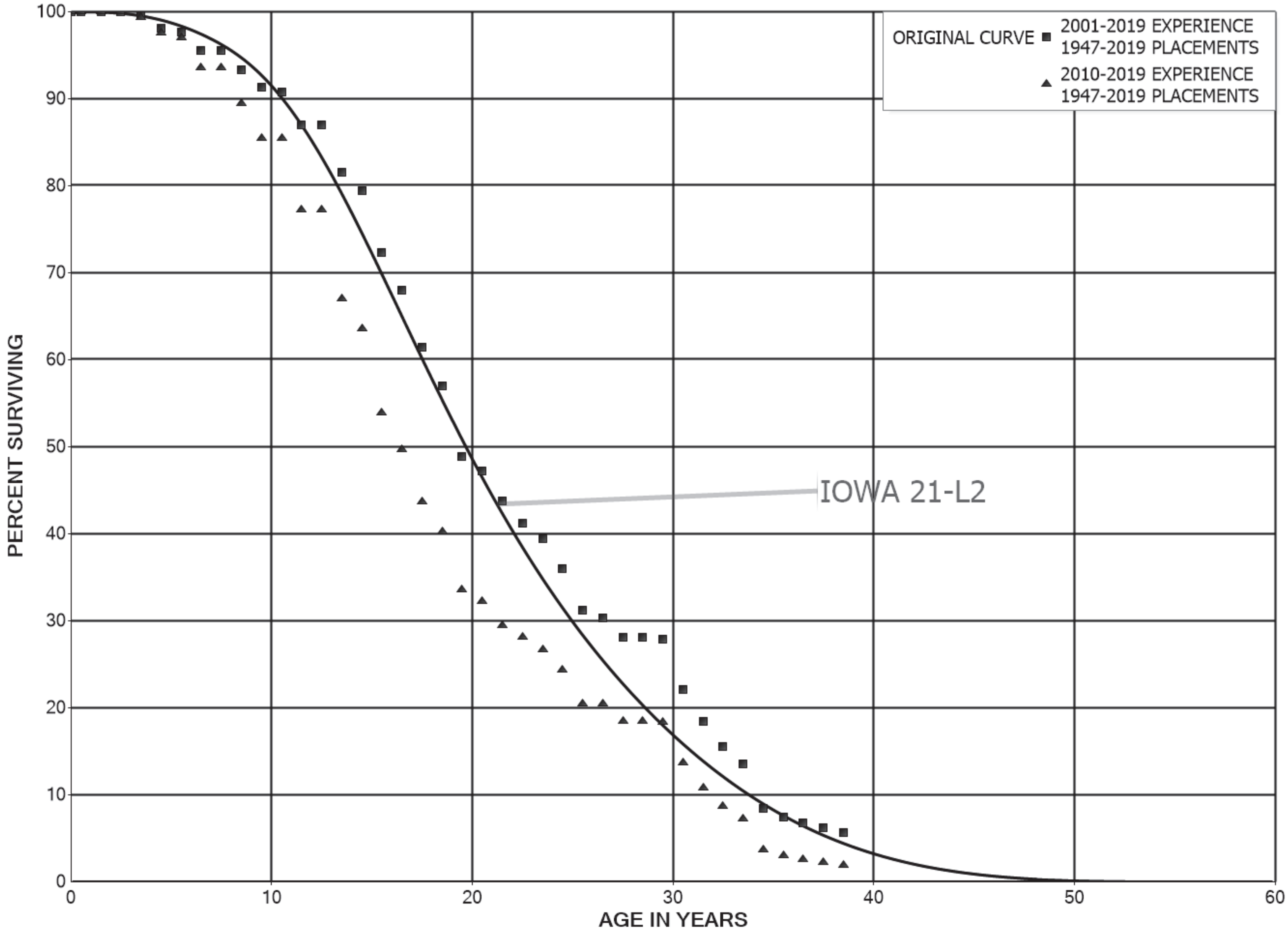
ACCOUNT 692.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2019 EXPERIENCE BAND 2010-2019

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	0	0	1.0000		0.00
40.5					
41.5					
42.5					
43.5	1,750		0.0000		
44.5	1,750	1,750	1.0000		
45.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 692.30 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.30 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,436,460		0.0000	1.0000	100.00
0.5	1,420,019		0.0000	1.0000	100.00
1.5	1,389,389		0.0000	1.0000	100.00
2.5	1,340,184	6,658	0.0050	0.9950	100.00
3.5	1,275,354	19,009	0.0149	0.9851	99.50
4.5	1,127,744	4,160	0.0037	0.9963	98.02
5.5	1,078,464	24,176	0.0224	0.9776	97.66
6.5	1,102,630		0.0000	1.0000	95.47
7.5	1,155,733	25,997	0.0225	0.9775	95.47
8.5	920,147	20,052	0.0218	0.9782	93.32
9.5	860,205	4,803	0.0056	0.9944	91.29
10.5	790,476	33,832	0.0428	0.9572	90.78
11.5	749,598		0.0000	1.0000	86.89
12.5	742,041	46,451	0.0626	0.9374	86.89
13.5	606,503	15,441	0.0255	0.9745	81.45
14.5	591,062	53,001	0.0897	0.9103	79.38
15.5	555,832	33,490	0.0603	0.9397	72.26
16.5	532,426	51,345	0.0964	0.9036	67.91
17.5	482,787	34,427	0.0713	0.9287	61.36
18.5	448,633	64,205	0.1431	0.8569	56.98
19.5	356,260	11,713	0.0329	0.9671	48.83
20.5	347,860	25,652	0.0737	0.9263	47.22
21.5	280,611	16,658	0.0594	0.9406	43.74
22.5	265,888	11,119	0.0418	0.9582	41.14
23.5	230,507	20,475	0.0888	0.9112	39.42
24.5	192,721	25,230	0.1309	0.8691	35.92
25.5	126,583	3,824	0.0302	0.9698	31.22
26.5	83,819	6,258	0.0747	0.9253	30.28
27.5	61,099		0.0000	1.0000	28.02
28.5	59,776	273	0.0046	0.9954	28.02
29.5	59,503	12,517	0.2104	0.7896	27.89
30.5	46,986	7,647	0.1628	0.8372	22.02
31.5	39,339	6,342	0.1612	0.8388	18.44
32.5	34,419	4,260	0.1238	0.8762	15.46
33.5	30,471	11,558	0.3793	0.6207	13.55
34.5	19,652	2,249	0.1144	0.8856	8.41
35.5	23,466	2,306	0.0983	0.9017	7.45
36.5	21,160	1,620	0.0766	0.9234	6.72
37.5	19,670	1,964	0.0998	0.9002	6.20
38.5	11,590		0.0000	1.0000	5.58

Cause No. 45468

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.30 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,590		0.0000	1.0000	5.58
40.5	11,590		0.0000	1.0000	5.58
41.5	11,590	691	0.0596	0.9404	5.58
42.5	10,900		0.0000	1.0000	5.25
43.5	11,748		0.0000	1.0000	5.25
44.5	11,748	235	0.0200	0.9800	5.25
45.5	11,518		0.0000	1.0000	5.15
46.5	9,528		0.0000	1.0000	5.15
47.5	9,528	171	0.0179	0.9821	5.15
48.5	9,357		0.0000	1.0000	5.05
49.5	9,357	361	0.0386	0.9614	5.05
50.5	8,996		0.0000	1.0000	4.86
51.5	8,096	311	0.0385	0.9615	4.86
52.5	8,000	6,572	0.8215	0.1785	4.67
53.5	2,570	229	0.0891	0.9109	0.83
54.5	2,341		0.0000	1.0000	0.76
55.5	2,341	130	0.0557	0.9443	0.76
56.5	2,210		0.0000	1.0000	0.72
57.5	2,210		0.0000	1.0000	0.72
58.5	2,210		0.0000	1.0000	0.72
59.5	2,210	375	0.1695	0.8305	0.72
60.5	1,836		0.0000	1.0000	0.60
61.5	1,836		0.0000	1.0000	0.60
62.5	988		0.0000	1.0000	0.60
63.5	988	399	0.4035	0.5965	0.60
64.5	589		0.0000	1.0000	0.36
65.5	589		0.0000	1.0000	0.36
66.5	589		0.0000	1.0000	0.36
67.5	589		0.0000	1.0000	0.36
68.5	589		0.0000	1.0000	0.36
69.5	589		0.0000	1.0000	0.36
70.5	589	215	0.3642	0.6358	0.36
71.5	375	375	1.0000		0.23
72.5					

Cause No. 45468

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.30 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,127,818		0.0000	1.0000	100.00
0.5	1,098,881		0.0000	1.0000	100.00
1.5	1,122,921		0.0000	1.0000	100.00
2.5	941,661	6,658	0.0071	0.9929	100.00
3.5	1,040,502	19,009	0.0183	0.9817	99.29
4.5	786,683	4,160	0.0053	0.9947	97.48
5.5	687,411	24,176	0.0352	0.9648	96.96
6.5	612,673		0.0000	1.0000	93.55
7.5	587,186	25,997	0.0443	0.9557	93.55
8.5	311,560	14,111	0.0453	0.9547	89.41
9.5	332,824		0.0000	1.0000	85.36
10.5	267,898	25,555	0.0954	0.9046	85.36
11.5	357,498		0.0000	1.0000	77.22
12.5	348,085	46,451	0.1334	0.8666	77.22
13.5	301,701	15,441	0.0512	0.9488	66.91
14.5	336,252	51,144	0.1521	0.8479	63.49
15.5	384,768	30,389	0.0790	0.9210	53.83
16.5	426,270	51,345	0.1205	0.8795	49.58
17.5	406,689	32,463	0.0798	0.9202	43.61
18.5	391,587	64,205	0.1640	0.8360	40.13
19.5	289,201	11,713	0.0405	0.9595	33.55
20.5	296,755	25,652	0.0864	0.9136	32.19
21.5	224,390	10,494	0.0468	0.9532	29.41
22.5	216,885	11,119	0.0513	0.9487	28.03
23.5	178,916	15,359	0.0858	0.9142	26.59
24.5	158,229	25,230	0.1595	0.8405	24.31
25.5	102,933		0.0000	1.0000	20.44
26.5	61,878	6,258	0.1011	0.8989	20.44
27.5	37,442		0.0000	1.0000	18.37
28.5	46,131	273	0.0059	0.9941	18.37
29.5	49,171	12,517	0.2546	0.7454	18.26
30.5	36,654	7,647	0.2086	0.7914	13.61
31.5	30,942	6,342	0.2050	0.7950	10.77
32.5	27,187	4,260	0.1567	0.8433	8.56
33.5	22,928	11,558	0.5041	0.4959	7.22
34.5	11,370	1,897	0.1668	0.8332	3.58
35.5	13,292	2,306	0.1735	0.8265	2.98
36.5	12,976	1,620	0.1249	0.8751	2.47
37.5	11,356	1,964	0.1729	0.8271	2.16
38.5	2,916		0.0000	1.0000	1.79

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

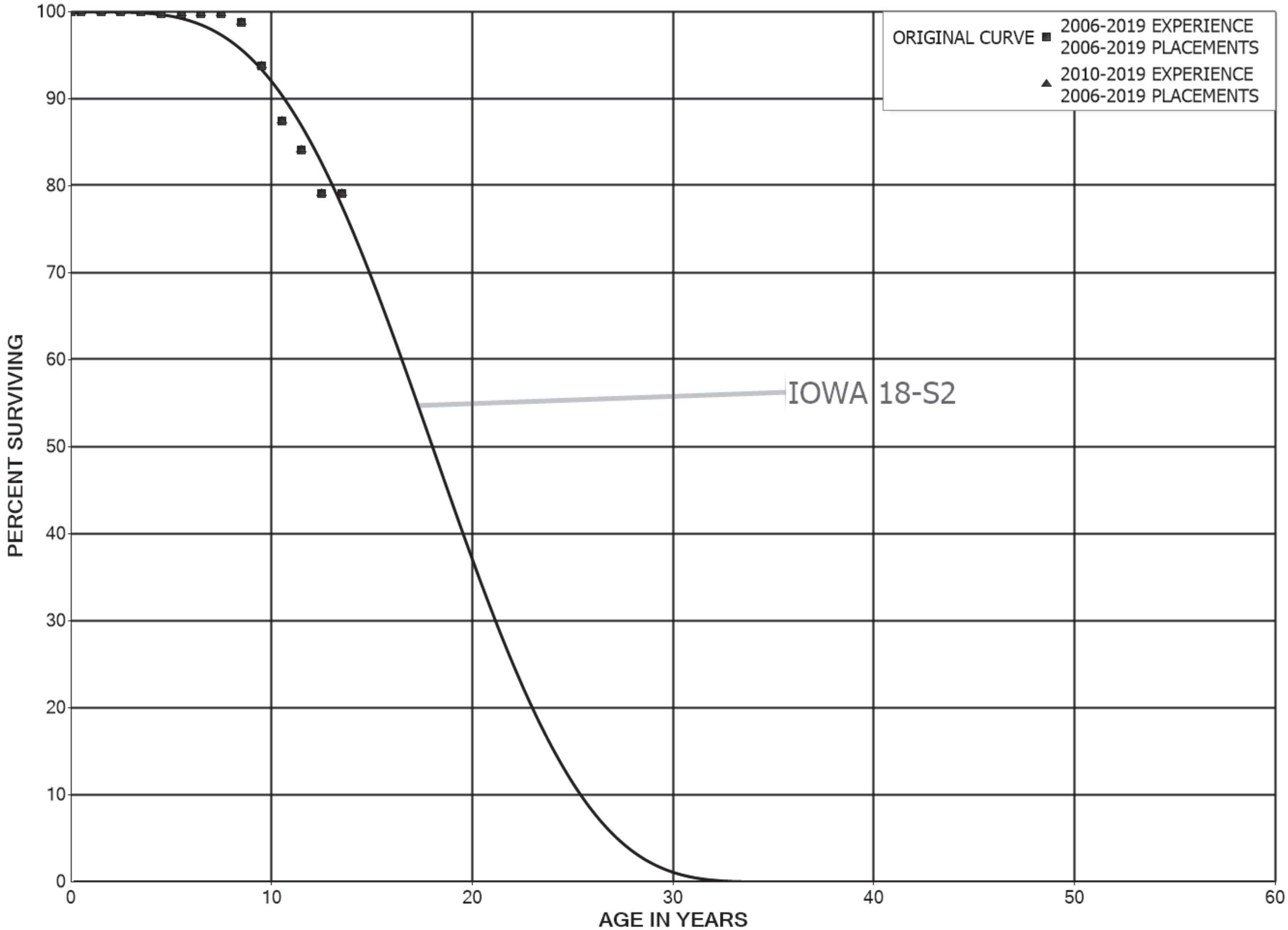
ACCOUNT 692.30 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2019 EXPERIENCE BAND 2010-2019

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	2,916		0.0000	1.0000	1.79
40.5	2,916		0.0000	1.0000	1.79
41.5	3,987	691	0.1733	0.8267	1.79
42.5	3,607		0.0000	1.0000	1.48
43.5	4,345		0.0000	1.0000	1.48
44.5	10,408	235	0.0226	0.9774	1.48
45.5	10,173		0.0000	1.0000	1.44
46.5	8,314		0.0000	1.0000	1.44
47.5	8,675	171	0.0197	0.9803	1.44
48.5	8,504		0.0000	1.0000	1.41
49.5	8,504	361	0.0424	0.9576	1.41
50.5	8,143		0.0000	1.0000	1.35
51.5	7,243	311	0.0430	0.9570	1.35
52.5	7,779	6,572	0.8448	0.1552	1.30
53.5	1,207	229	0.1896	0.8104	0.20
54.5	984		0.0000	1.0000	0.16
55.5	984	130	0.1326	0.8674	0.16
56.5	854		0.0000	1.0000	0.14
57.5	854		0.0000	1.0000	0.14
58.5	854		0.0000	1.0000	0.14
59.5	854		0.0000	1.0000	0.14
60.5	854		0.0000	1.0000	0.14
61.5	1,068		0.0000	1.0000	0.14
62.5	988		0.0000	1.0000	0.14
63.5	988	399	0.4035	0.5965	0.14
64.5	589		0.0000	1.0000	0.08
65.5	589		0.0000	1.0000	0.08
66.5	589		0.0000	1.0000	0.08
67.5	589		0.0000	1.0000	0.08
68.5	589		0.0000	1.0000	0.08
69.5	589		0.0000	1.0000	0.08
70.5	589	215	0.3642	0.6358	0.08
71.5	375	375	1.0000		0.05
72.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 692.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2019 EXPERIENCE BAND 2006-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,440,523		0.0000	1.0000	100.00
0.5	5,846,183		0.0000	1.0000	100.00
1.5	4,938,521		0.0000	1.0000	100.00
2.5	4,301,236		0.0000	1.0000	100.00
3.5	3,803,048	12,319	0.0032	0.9968	100.00
4.5	3,493,349		0.0000	1.0000	99.68
5.5	3,370,017		0.0000	1.0000	99.68
6.5	3,370,017		0.0000	1.0000	99.68
7.5	2,803,829	26,144	0.0093	0.9907	99.68
8.5	2,306,935	117,190	0.0508	0.9492	98.75
9.5	1,736,269	118,311	0.0681	0.9319	93.73
10.5	985,231	36,845	0.0374	0.9626	87.34
11.5	804,701	48,215	0.0599	0.9401	84.08
12.5	363,184		0.0000	1.0000	79.04
13.5					79.04

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

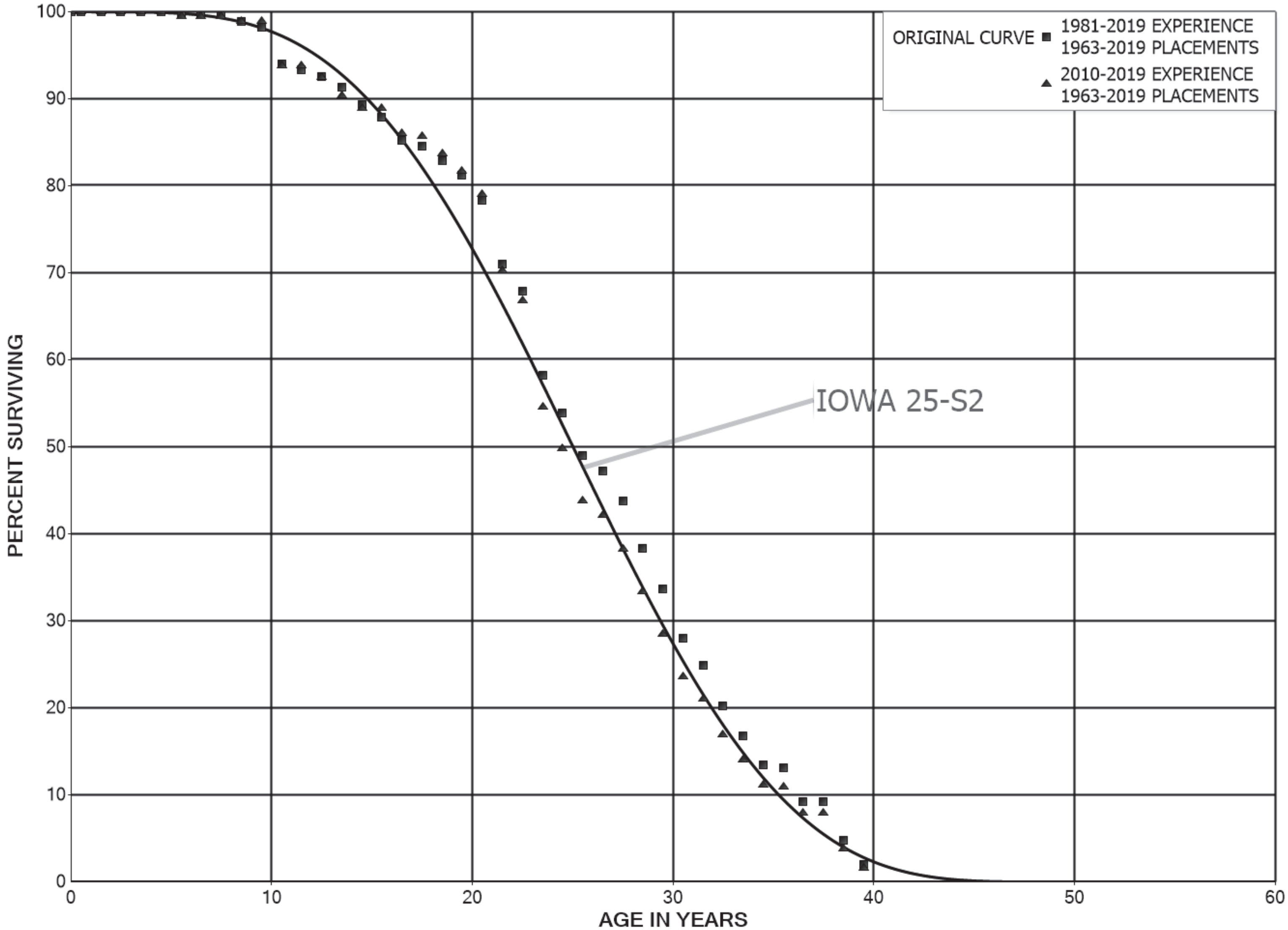
ACCOUNT 692.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,691,935		0.0000	1.0000	100.00
0.5	4,848,632		0.0000	1.0000	100.00
1.5	4,098,605		0.0000	1.0000	100.00
2.5	3,876,902		0.0000	1.0000	100.00
3.5	3,803,048	12,319	0.0032	0.9968	100.00
4.5	3,493,349		0.0000	1.0000	99.68
5.5	3,370,017		0.0000	1.0000	99.68
6.5	3,370,017		0.0000	1.0000	99.68
7.5	2,803,829	26,144	0.0093	0.9907	99.68
8.5	2,306,935	117,190	0.0508	0.9492	98.75
9.5	1,736,269	118,311	0.0681	0.9319	93.73
10.5	985,231	36,845	0.0374	0.9626	87.34
11.5	804,701	48,215	0.0599	0.9401	84.08
12.5	363,184		0.0000	1.0000	79.04
13.5					79.04

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS
ACCOUNT 696.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 696.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2019 EXPERIENCE BAND 1981-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,456,088		0.0000	1.0000	100.00
0.5	5,881,945		0.0000	1.0000	100.00
1.5	5,724,932		0.0000	1.0000	100.00
2.5	6,820,525	2,589	0.0004	0.9996	100.00
3.5	4,796,372		0.0000	1.0000	99.96
4.5	5,349,119	15,365	0.0029	0.9971	99.96
5.5	5,400,501		0.0000	1.0000	99.67
6.5	5,735,287		0.0000	1.0000	99.67
7.5	5,915,836	47,024	0.0079	0.9921	99.67
8.5	5,816,923	39,436	0.0068	0.9932	98.88
9.5	5,745,469	246,470	0.0429	0.9571	98.21
10.5	4,798,404	37,924	0.0079	0.9921	94.00
11.5	4,683,465	35,861	0.0077	0.9923	93.26
12.5	4,582,408	63,871	0.0139	0.9861	92.54
13.5	4,268,078	93,935	0.0220	0.9780	91.25
14.5	4,242,591	66,127	0.0156	0.9844	89.24
15.5	4,247,598	127,365	0.0300	0.9700	87.85
16.5	4,077,634	36,151	0.0089	0.9911	85.22
17.5	4,092,820	77,540	0.0189	0.9811	84.46
18.5	4,015,280	79,448	0.0198	0.9802	82.86
19.5	3,372,612	121,201	0.0359	0.9641	81.22
20.5	3,330,485	310,759	0.0933	0.9067	78.30
21.5	2,251,005	99,436	0.0442	0.9558	71.00
22.5	2,118,407	302,727	0.1429	0.8571	67.86
23.5	1,417,739	105,293	0.0743	0.9257	58.16
24.5	1,215,618	111,182	0.0915	0.9085	53.84
25.5	1,001,278	36,615	0.0366	0.9634	48.92
26.5	941,373	66,975	0.0711	0.9289	47.13
27.5	830,670	103,242	0.1243	0.8757	43.78
28.5	705,220	86,035	0.1220	0.8780	38.34
29.5	613,891	103,860	0.1692	0.8308	33.66
30.5	510,567	56,392	0.1104	0.8896	27.97
31.5	454,175	85,421	0.1881	0.8119	24.88
32.5	368,755	63,203	0.1714	0.8286	20.20
33.5	261,493	52,675	0.2014	0.7986	16.74
34.5	208,819	4,212	0.0202	0.9798	13.36
35.5	204,606	60,575	0.2961	0.7039	13.10
36.5	144,032		0.0000	1.0000	9.22
37.5	150,657	74,178	0.4924	0.5076	9.22
38.5	76,478	45,436	0.5941	0.4059	4.68

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 696.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2019 EXPERIENCE BAND 1981-2019

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	31,043	2,640	0.0851	0.9149	1.90
40.5	19,764	431	0.0218	0.9782	1.74
41.5	19,333	16,250	0.8405	0.1595	1.70
42.5	3,083		0.0000	1.0000	0.27
43.5	3,083		0.0000	1.0000	0.27
44.5	3,083		0.0000	1.0000	0.27
45.5	3,083		0.0000	1.0000	0.27
46.5	3,083		0.0000	1.0000	0.27
47.5	3,083		0.0000	1.0000	0.27
48.5	3,083	535	0.1736	0.8264	0.27
49.5	2,548		0.0000	1.0000	0.22
50.5	2,548		0.0000	1.0000	0.22
51.5	2,548		0.0000	1.0000	0.22
52.5	2,548		0.0000	1.0000	0.22
53.5	2,548		0.0000	1.0000	0.22
54.5	2,548		0.0000	1.0000	0.22
55.5	2,548	2,548	1.0000		0.22
56.5					

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 696.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2019 EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,567,653		0.0000	1.0000	100.00
0.5	4,101,141		0.0000	1.0000	100.00
1.5	4,227,990		0.0000	1.0000	100.00
2.5	4,259,954		0.0000	1.0000	100.00
3.5	2,490,812		0.0000	1.0000	100.00
4.5	2,360,987	15,365	0.0065	0.9935	100.00
5.5	2,212,838		0.0000	1.0000	99.35
6.5	2,132,397		0.0000	1.0000	99.35
7.5	2,147,856	10,598	0.0049	0.9951	99.35
8.5	1,985,488		0.0000	1.0000	98.86
9.5	2,655,257	138,481	0.0522	0.9478	98.86
10.5	1,788,951		0.0000	1.0000	93.70
11.5	2,600,713	35,861	0.0138	0.9862	93.70
12.5	2,510,342	59,131	0.0236	0.9764	92.41
13.5	2,833,124	44,140	0.0156	0.9844	90.23
14.5	2,946,719		0.0000	1.0000	88.83
15.5	3,353,803	108,199	0.0323	0.9677	88.83
16.5	3,296,050	14,052	0.0043	0.9957	85.96
17.5	3,339,512	77,540	0.0232	0.9768	85.60
18.5	3,316,458	79,448	0.0240	0.9760	83.61
19.5	2,656,293	85,139	0.0321	0.9679	81.61
20.5	2,795,076	310,759	0.1112	0.8888	78.99
21.5	1,732,190	86,518	0.0499	0.9501	70.21
22.5	1,657,756	302,727	0.1826	0.8174	66.70
23.5	1,048,100	92,527	0.0883	0.9117	54.52
24.5	930,666	111,182	0.1195	0.8805	49.71
25.5	720,539	28,886	0.0401	0.9599	43.77
26.5	732,942	66,975	0.0914	0.9086	42.01
27.5	622,239	80,283	0.1290	0.8710	38.18
28.5	582,795	86,035	0.1476	0.8524	33.25
29.5	570,389	98,290	0.1723	0.8277	28.34
30.5	483,377	50,831	0.1052	0.8948	23.46
31.5	432,978	85,421	0.1973	0.8027	20.99
32.5	363,808	63,203	0.1737	0.8263	16.85
33.5	256,546	52,675	0.2053	0.7947	13.92
34.5	203,871	4,212	0.0207	0.9793	11.06
35.5	199,659	56,162	0.2813	0.7187	10.84
36.5	143,497		0.0000	1.0000	7.79
37.5	143,497	74,178	0.5169	0.4831	7.79
38.5	69,318	41,358	0.5966	0.4034	3.76

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 696.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2019 EXPERIENCE BAND 2010-2019

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	28,495	2,640	0.0927	0.9073	1.52
40.5	17,216	431	0.0251	0.9749	1.38
41.5	16,785	16,250	0.9681	0.0319	1.34
42.5	535		0.0000	1.0000	0.04
43.5	535		0.0000	1.0000	0.04
44.5	535		0.0000	1.0000	0.04
45.5	535		0.0000	1.0000	0.04
46.5	3,083		0.0000	1.0000	0.04
47.5	3,083		0.0000	1.0000	0.04
48.5	3,083	535	0.1736	0.8264	0.04
49.5	2,548		0.0000	1.0000	0.04
50.5	2,548		0.0000	1.0000	0.04
51.5	2,548		0.0000	1.0000	0.04
52.5	2,548		0.0000	1.0000	0.04
53.5	2,548		0.0000	1.0000	0.04
54.5	2,548		0.0000	1.0000	0.04
55.5	2,548	2,548	1.0000		0.04
56.5					

PART VIII. NET SALVAGE STATISTICS

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 605.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009	34		0		0		0
2010							
2011							
2012							
2013		54				54-	
2014	91,060		0		0		0
2015	4,648		0		0		0
2016							
2017							
2018							
2019		5,485				5,485-	
TOTAL	95,743	5,539	6		0	5,539-	6-
THREE-YEAR MOVING AVERAGES							
09-11	11		0		0		0
10-12							
11-13		18				18-	
12-14	30,353	18	0		0	18-	0
13-15	31,903	18	0		0	18-	0
14-16	31,903		0		0		0
15-17	1,549		0		0		0
16-18							
17-19		1,828				1,828-	
FIVE-YEAR AVERAGE							
15-19	930	1,097	118		0	1,097-	118-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 611.00 LIQUIFIED PETROLEUM GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2007	67,734		0		0		0
2008							
2009	6,736		0		0		0
2010	6,736		0		0		0
2011							
2012							
2013							
2014							
2015	27,543		0		0		0
2016							
2017	148		0		0		0
2018							
2019		2,686				2,686-	
TOTAL	108,897	2,686	2		0	2,686-	2-
THREE-YEAR MOVING AVERAGES							
07-09	24,823		0		0		0
08-10	4,491		0		0		0
09-11	4,491		0		0		0
10-12	2,245		0		0		0
11-13							
12-14							
13-15	9,181		0		0		0
14-16	9,181		0		0		0
15-17	9,230		0		0		0
16-18	49		0		0		0
17-19	49	895			0	895-	
FIVE-YEAR AVERAGE							
15-19	5,538	537	10		0	537-	10-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNTS 651.20 THROUGH 651.40 STATION STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2004	386,354		0		0		0
2005		4,054				4,054-	
2006							
2007							
2008	12,594		0		0		0
2009							
2010							
2011							
2012							
2013	2,699		0		0		0
2014	1,482	1,080	73		0	1,080-	73-
2015							
2016		49,214				49,214-	
2017							
2018		759				759-	
2019							
TOTAL	403,129	55,107	14		0	55,107-	14-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
04-06	128,785	1,351	1		0	1,351-	1-
05-07		1,351				1,351-	
06-08	4,198		0		0		0
07-09	4,198		0		0		0
08-10	4,198		0		0		0
09-11							
10-12							
11-13	900		0		0		0
12-14	1,394	360	26		0	360-	26-
13-15	1,394	360	26		0	360-	26-
14-16	494	16,764			0	16,764-	
15-17		16,405				16,405-	
16-18		16,658				16,658-	
17-19		253				253-	

FIVE-YEAR AVERAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
15-19		9,995				9,995-	

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.00 WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2004	1,547,793		0		0		0
2005		19				19-	
2006							
2007							
2008							
2009							
2010							
2011	24,533		0		0		0
2012							
2013							
2014							
2015							
2016		420				420-	
2017							
2018							
2019	80,916	134	0		0	134-	0
TOTAL	1,653,242	573	0		0	573-	0
THREE-YEAR MOVING AVERAGES							
04-06	515,931	6	0		0	6-	0
05-07		6				6-	
06-08							
07-09							
08-10							
09-11	8,178		0		0		0
10-12	8,178		0		0		0
11-13	8,178		0		0		0
12-14							
13-15							
14-16		140				140-	
15-17		140				140-	
16-18		140				140-	
17-19	26,972	45	0		0	45-	0
FIVE-YEAR AVERAGE							
15-19	16,183	111	1		0	111-	1-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.20 RESERVOIRS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2004	40,639		0		0		0
2005		1,654				1,654-	
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017	2,652		0		0		0
2018							
2019							
TOTAL	43,291	1,654	4		0	1,654-	4-
THREE-YEAR MOVING AVERAGES							
04-06	13,546	551	4		0	551-	4-
05-07		551				551-	
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17	884		0		0		0
16-18	884		0		0		0
17-19	884		0		0		0
FIVE-YEAR AVERAGE							
15-19	530		0		0		0

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 653.00 LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	109		0		0		0
2003							
2004	739,128	1,583	0		0	1,583-	0
2005		28,649				28,649-	
2006	728		0		0		0
2007		3,000				3,000-	
2008	2,026		0		0		0
2009							
2010							
2011	8,071		0		0		0
2012							
2013							
2014	105		0		0		0
2015							
2016							
2017	968		0		0		0
2018		4				4-	
2019		426				426-	
TOTAL	751,135	33,662	4		0	33,662-	4-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
02-04	246,412	528	0		0	528-	0
03-05	246,376	10,077	4		0	10,077-	4-
04-06	246,618	10,077	4		0	10,077-	4-
05-07	243	10,550			0	10,550-	
06-08	918	1,000	109		0	1,000-	109-
07-09	675	1,000	148		0	1,000-	148-
08-10	675		0		0		0
09-11	2,690		0		0		0
10-12	2,690		0		0		0
11-13	2,690		0		0		0
12-14	35		0		0		0
13-15	35		0		0		0
14-16	35		0		0		0
15-17	323		0		0		0

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 653.00 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							
16-18	323	1	0		0	1-	0
17-19	323	143	44		0	143-	44-
FIVE-YEAR AVERAGE							
15-19	194	86	44		0	86-	44-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 654.00 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	421,410		0		0		0
2005		279				279-	
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017	29,209		0		0		0
2018		795				795-	
2019							
TOTAL	450,618	1,075	0		0	1,075-	0
THREE-YEAR MOVING AVERAGES							
04-06	140,470	93	0		0	93-	0
05-07		93				93-	
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17	9,736		0		0		0
16-18	9,736	265	3		0	265-	3-
17-19	9,736	265	3		0	265-	3-
FIVE-YEAR AVERAGE							
15-19	5,842	159	3		0	159-	3-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 655.00 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2004	268,082		0		0		0
2005		198				198-	
2006							
2007	105		0		0		0
2008		82				82-	
2009							
2010	801		0		0		0
2011	14,546		0		0		0
2012							
2013	2,730		0		0		0
2014	61		0		0		0
2015							
2016							
2017	2,108		0		0		0
2018	2,108	547	26		0	547-	26-
2019	2,073	43,381			0	43,381-	
TOTAL	292,614	44,208	15		0	44,208-	15-
THREE-YEAR MOVING AVERAGES							
04-06	89,361	66	0		0	66-	0
05-07	35	66	189		0	66-	189-
06-08	35	27	78		0	27-	78-
07-09	35	27	78		0	27-	78-
08-10	267	27	10		0	27-	10-
09-11	5,116		0		0		0
10-12	5,116		0		0		0
11-13	5,759		0		0		0
12-14	930		0		0		0
13-15	930		0		0		0
14-16	20		0		0		0
15-17	703		0		0		0
16-18	1,405	182	13		0	182-	13-
17-19	2,096	14,643	699		0	14,643-	699-
FIVE-YEAR AVERAGE							
15-19	1,258	8,786	699		0	8,786-	699-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 656.00 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	302		0		0		0
2003							
2004	770,900		0		0		0
2005		8,064				8,064-	
2006							
2007							
2008	58		0		0		0
2009	286		0		0		0
2010							
2011							
2012		84				84-	
2013							
2014		81				81-	
2015							
2016							
2017							
2018							
2019		11,027				11,027-	
TOTAL	771,546	19,257	2		0	19,257-	2-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
02-04	257,067		0		0		0
03-05	256,967	2,688	1		0	2,688-	1-
04-06	256,967	2,688	1		0	2,688-	1-
05-07		2,688				2,688-	
06-08	19		0		0		0
07-09	115		0		0		0
08-10	115		0		0		0
09-11	95		0		0		0
10-12		28				28-	
11-13		28				28-	
12-14		55				55-	
13-15		27				27-	
14-16		27				27-	
15-17							

Cause No. 45468

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 656.00 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							
16-18							
17-19		3,676				3,676-	
FIVE-YEAR AVERAGE							
15-19		2,205				2,205-	

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 667.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,328		0		0		0
2004							
2005		6,094				6,094-	
2006	201		0		0		0
2007	5,666		0		0		0
2008	5,270		0		0		0
2009	2,761		0		0		0
2010	1,318		0		0		0
2011	798,719		0		0		0
2012	77,462	851	1		0	851-	1-
2013	211,074	35,448	17		0	35,448-	17-
2014	235,866	3,854	2		0	3,854-	2-
2015	1,192	162,196			0	162,196-	
2016	4,884	11,622	238		0	11,622-	238-
2017	347,410		0		0		0
2018	54,013	80,630	149		0	80,630-	149-
2019	1,789	270,438			0	270,438-	
TOTAL	1,748,952	571,132	33		0	571,132-	33-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
03-05	443	2,031	459		0	2,031-	459-
04-06	67	2,031			0	2,031-	
05-07	1,956	2,031	104		0	2,031-	104-
06-08	3,712		0		0		0
07-09	4,565		0		0		0
08-10	3,116		0		0		0
09-11	267,599		0		0		0
10-12	292,500	284	0		0	284-	0
11-13	362,418	12,100	3		0	12,100-	3-
12-14	174,801	13,384	8		0	13,384-	8-
13-15	149,377	67,166	45		0	67,166-	45-
14-16	80,647	59,224	73		0	59,224-	73-
15-17	117,828	57,939	49		0	57,939-	49-
16-18	135,436	30,751	23		0	30,751-	23-
17-19	134,404	117,023	87		0	117,023-	87-

FIVE-YEAR AVERAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
15-19	81,857	104,977	128		0	104,977-	128-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 669.00 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
2003	16,824		0		0		0
2004							
2005		38				38-	
2006							
2007	70		0		0		0
2008	29		0		0		0
2009	54,573		0		0		0
2010							
2011	885		0		0		0
2012							
2013	41,037	7,448	18		0	7,448-	18-
2014							
2015	12,101	1,199	10		0	1,199-	10-
2016	10,182	9,520	94		0	9,520-	94-
2017							
2018	103,841	81,290	78		0	81,290-	78-
2019	2,668	61,758			0	61,758-	
TOTAL	242,208	161,253	67		0	161,253-	67-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
03-05	5,608	13	0		0	13-	0
04-06		13				13-	
05-07	23	13	55		0	13-	55-
06-08	33		0		0		0
07-09	18,224		0		0		0
08-10	18,201		0		0		0
09-11	18,486		0		0		0
10-12	295		0		0		0
11-13	13,974	2,483	18		0	2,483-	18-
12-14	13,679	2,483	18		0	2,483-	18-
13-15	17,712	2,882	16		0	2,882-	16-
14-16	7,428	3,573	48		0	3,573-	48-
15-17	7,428	3,573	48		0	3,573-	48-
16-18	38,007	30,270	80		0	30,270-	80-
17-19	35,503	47,683	134		0	47,683-	134-

FIVE-YEAR AVERAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
15-19	25,758	30,753	119		0	30,753-	119-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 670.00 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2018	6,386		0		0		0
2019							
TOTAL	6,386		0		0		0

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	854		0		0		0
2005		2,959				2,959-	
2006	1,229		0		0		0
2007	377		0		0		0
2008	1,757	596	34		0	596-	34-
2009							
2010	184		0		0		0
2011	58		0		0		0
2012		2,022				2,022-	
2013		403				403-	
2014	7,159		0		0		0
2015	1,769		0		0		0
2016	6,568	366	6		0	366-	6-
2017	20,563		0		0		0
2018		176				176-	
2019		173,967				173,967-	
TOTAL	40,518	180,488	445		0	180,488-	445-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
04-06	694	986	142		0	986-	142-
05-07	535	986	184		0	986-	184-
06-08	1,121	199	18		0	199-	18-
07-09	711	199	28		0	199-	28-
08-10	647	199	31		0	199-	31-
09-11	81		0		0		0
10-12	81	674	835		0	674-	835-
11-13	19	808			0	808-	
12-14	2,386	808	34		0	808-	34-
13-15	2,976	134	5		0	134-	5-
14-16	5,165	122	2		0	122-	2-
15-17	9,633	122	1		0	122-	1-
16-18	9,044	180	2		0	180-	2-
17-19	6,854	58,048	847		0	58,048-	847-

FIVE-YEAR AVERAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
15-19	5,780	34,902	604		0	34,902-	604-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 676.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2001	238,280		0		0		0
2002	2,084,775		0		0		0
2003	906,941	3,009	0		0	3,009-	0
2004	1,536,228	456,902	30		0	456,902-	30-
2005	2,023,497	1,607,428	79		0	1,607,428-	79-
2006	1,660,453	3,845-	0		0	3,845	0
2007	1,100,814	295	0		0	295-	0
2008	861,591	25,059	3		0	25,059-	3-
2009	659,722	127,594	19		0	127,594-	19-
2010	636,514	286,632-	45-		0	286,632	45
2011	939,044	308,454	33		0	308,454-	33-
2012	1,580,235	1,887,321	119		0	1,887,321-	119-
2013	1,444,995	639,824	44		0	639,824-	44-
2014	1,711,287	569,850	33		0	569,850-	33-
2015	1,553,969	342,649	22		0	342,649-	22-
2016	1,619,137	496,313	31		0	496,313-	31-
2017	1,875,533	128,712	7		0	128,712-	7-
2018	322,738	3,081,807	955		0	3,081,807-	955-
2019	938,865	5,584,793	595		0	5,584,793-	595-
TOTAL	23,694,616	14,969,533	63		0	14,969,533-	63-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
01-03	1,076,665	1,003	0		0	1,003-	0
02-04	1,509,315	153,304	10		0	153,304-	10-
03-05	1,488,889	689,113	46		0	689,113-	46-
04-06	1,740,059	686,828	39		0	686,828-	39-
05-07	1,594,921	534,626	34		0	534,626-	34-
06-08	1,207,619	7,170	1		0	7,170-	1-
07-09	874,042	50,983	6		0	50,983-	6-
08-10	719,275	44,659-	6-		0	44,659	6
09-11	745,093	49,806	7		0	49,806-	7-
10-12	1,051,931	636,381	60		0	636,381-	60-
11-13	1,321,425	945,200	72		0	945,200-	72-
12-14	1,578,839	1,032,331	65		0	1,032,331-	65-
13-15	1,570,084	517,441	33		0	517,441-	33-
14-16	1,628,131	469,604	29		0	469,604-	29-
15-17	1,682,880	322,558	19		0	322,558-	19-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 676.00 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							
16-18	1,272,469	1,235,611	97		0	1,235,611-	97-
17-19	1,045,712	2,931,771	280		0	2,931,771-	280-
FIVE-YEAR AVERAGE							
15-19	1,262,048	1,926,855	153		0	1,926,855-	153-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 678.00 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
2001	50,384		0		0		0
2002	174,372		0		0		0
2003	370,961		0		0		0
2004	88,279	4,111	5		0	4,111-	5-
2005	88,800	44,673	50		0	44,673-	50-
2006	118,725	6,383	5		0	6,383-	5-
2007	80,681	3,113	4		0	3,113-	4-
2008	18,629	974	5		0	974-	5-
2009	39,183	2,173	6		0	2,173-	6-
2010	32,709		0		0		0
2011	15,841	12,297	78		0	12,297-	78-
2012	11,950	68,462	573		0	68,462-	573-
2013	9,923	27,583	278		0	27,583-	278-
2014	57,629	1,363	2		0	1,363-	2-
2015	81,361	22,786	28		0	22,786-	28-
2016	11,861	112,306	947		0	112,306-	947-
2017	22,017		0		0		0
2018	13,371	107,320	803		0	107,320-	803-
2019	29,145	335,654			0	335,654-	
TOTAL	1,315,821	749,199	57		0	749,199-	57-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
01-03	198,572		0		0		0
02-04	211,204	1,370	1		0	1,370-	1-
03-05	182,680	16,261	9		0	16,261-	9-
04-06	98,601	18,389	19		0	18,389-	19-
05-07	96,069	18,056	19		0	18,056-	19-
06-08	72,678	3,490	5		0	3,490-	5-
07-09	46,164	2,087	5		0	2,087-	5-
08-10	30,173	1,049	3		0	1,049-	3-
09-11	29,244	4,823	16		0	4,823-	16-
10-12	20,167	26,920	133		0	26,920-	133-
11-13	12,571	36,114	287		0	36,114-	287-
12-14	26,501	32,469	123		0	32,469-	123-
13-15	49,638	17,244	35		0	17,244-	35-
14-16	50,284	45,485	90		0	45,485-	90-
15-17	38,413	45,031	117		0	45,031-	117-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 678.00 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							
16-18	15,750	73,209	465		0	73,209-	465-
17-19	21,511	147,658	686		0	147,658-	686-
FIVE-YEAR AVERAGE							
15-19	31,551	115,613	366		0	115,613-	366-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 679.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	33,851		0		0		0
2003	20,470		0		0		0
2004	23,258	10	0		0	10-	0
2005	85,778	18,030	21		0	18,030-	21-
2006							
2007	110		0		0		0
2008	48,135		0		0		0
2009	24,241		0		0		0
2010	1,355		0		0		0
2011	33,277	4,042	12		0	4,042-	12-
2012		22,376				22,376-	
2013	110,456		0		0		0
2014	198,082		0		0		0
2015	6,423		0		0		0
2016	70,027	13,746	20		0	13,746-	20-
2017	20,178		0		0		0
2018	5,974	114,542			0	114,542-	
2019	16,113	131,792	818		0	131,792-	818-
TOTAL	697,727	304,538	44		0	304,538-	44-

THREE-YEAR MOVING AVERAGES

02-04	25,859	3	0		0	3-	0
03-05	43,169	6,013	14		0	6,013-	14-
04-06	36,345	6,013	17		0	6,013-	17-
05-07	28,629	6,010	21		0	6,010-	21-
06-08	16,082		0		0		0
07-09	24,162		0		0		0
08-10	24,577		0		0		0
09-11	19,625	1,347	7		0	1,347-	7-
10-12	11,544	8,806	76		0	8,806-	76-
11-13	47,911	8,806	18		0	8,806-	18-
12-14	102,846	7,459	7		0	7,459-	7-
13-15	104,987		0		0		0
14-16	91,511	4,582	5		0	4,582-	5-
15-17	32,210	4,582	14		0	4,582-	14-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 679.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	32,060	42,763	133		0	42,763-	133-
17-19	14,088	82,111	583		0	82,111-	583-
FIVE-YEAR AVERAGE							
15-19	23,743	52,016	219		0	52,016-	219-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 680.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	14,314		0		0		0
2002	921,510	138,366	15		0	138,366-	15-
2003	2,574,020	2,314,891	90		0	2,314,891-	90-
2004	5,245,261	1,986,915	38		0	1,986,915-	38-
2005	4,098,637	1,786,231	44		0	1,786,231-	44-
2006	1,947,055	1,272,799	65		0	1,272,799-	65-
2007	1,089,937	686,522	63		0	686,522-	63-
2008	1,001,995	810,986	81		0	810,986-	81-
2009	1,280,988	858,313	67		0	858,313-	67-
2010	1,157,601	699,752	60		0	699,752-	60-
2011	3,761,826	490,674	13		0	490,674-	13-
2012	3,259,840	1,934,132	59		0	1,934,132-	59-
2013	1,554,421	1,114,610	72		0	1,114,610-	72-
2014	2,128,891	553,254	26		0	553,254-	26-
2015	936,707	1,753,004	187		0	1,753,004-	187-
2016	780,187	1,177,113	151		0	1,177,113-	151-
2017	1,254,664	2,422,722	193		0	2,422,722-	193-
2018	1,612,705	3,187,284	198		0	3,187,284-	198-
2019	1,867,118	3,744,650	201		0	3,744,650-	201-
TOTAL	36,487,676	26,932,220	74		0	26,932,220-	74-

THREE-YEAR MOVING AVERAGES

01-03	1,169,948	817,752	70		0	817,752-	70-
02-04	2,913,597	1,480,058	51		0	1,480,058-	51-
03-05	3,972,639	2,029,346	51		0	2,029,346-	51-
04-06	3,763,651	1,681,982	45		0	1,681,982-	45-
05-07	2,378,543	1,248,518	52		0	1,248,518-	52-
06-08	1,346,329	923,436	69		0	923,436-	69-
07-09	1,124,307	785,274	70		0	785,274-	70-
08-10	1,146,861	789,684	69		0	789,684-	69-
09-11	2,066,805	682,913	33		0	682,913-	33-
10-12	2,726,422	1,041,519	38		0	1,041,519-	38-
11-13	2,858,696	1,179,805	41		0	1,179,805-	41-
12-14	2,314,384	1,200,665	52		0	1,200,665-	52-
13-15	1,540,006	1,140,289	74		0	1,140,289-	74-
14-16	1,281,928	1,161,124	91		0	1,161,124-	91-
15-17	990,519	1,784,280	180		0	1,784,280-	180-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 680.00 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							
16-18	1,215,852	2,262,373	186		0	2,262,373-	186-
17-19	1,578,163	3,118,219	198		0	3,118,219-	198-
FIVE-YEAR AVERAGE							
15-19	1,290,276	2,456,955	190		0	2,456,955-	190-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 681.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	3,911		0		0		0
2002	2,136		0		0		0
2003	451,835	8,575-	2-		0	8,575	2
2004	1,062,201	7,602	1		0	7,602-	1-
2005	755,678	47,132	6		0	47,132-	6-
2006	1,089,954	17,995	2		0	17,995-	2-
2007	1,212,413	43,647	4		0	43,647-	4-
2008	2,135,877	107,954	5		0	107,954-	5-
2009	1,550,992	95,898	6		0	95,898-	6-
2010	1,289,753	95,632	7		0	95,632-	7-
2011	1,110,024	67,922	6		0	67,922-	6-
2012	1,412,377	60,395	4		0	60,395-	4-
2013	1,573,328	117,911	7		0	117,911-	7-
2014	1,840,892	147,430	8		0	147,430-	8-
2015	1,817,080	94,993	5		0	94,993-	5-
2016	2,403,042	326,898	14		0	326,898-	14-
2017	832,358	96,102	12		0	96,102-	12-
2018	215,202	1,611	1		0	1,611-	1-
2019	644,203	4,991	1		0	4,991-	1-
TOTAL	21,403,258	1,325,537	6		0	1,325,537-	6-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
01-03	152,628	2,858-	2-		0	2,858	2
02-04	505,391	324-	0		0	324	0
03-05	756,571	15,386	2		0	15,386-	2-
04-06	969,278	24,243	3		0	24,243-	3-
05-07	1,019,348	36,258	4		0	36,258-	4-
06-08	1,479,415	56,532	4		0	56,532-	4-
07-09	1,633,094	82,500	5		0	82,500-	5-
08-10	1,658,874	99,828	6		0	99,828-	6-
09-11	1,316,923	86,484	7		0	86,484-	7-
10-12	1,270,718	74,650	6		0	74,650-	6-
11-13	1,365,243	82,076	6		0	82,076-	6-
12-14	1,608,866	108,579	7		0	108,579-	7-
13-15	1,743,767	120,111	7		0	120,111-	7-
14-16	2,020,338	189,773	9		0	189,773-	9-
15-17	1,684,160	172,664	10		0	172,664-	10-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 681.00 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							
16-18	1,150,201	141,537	12		0	141,537-	12-
17-19	563,921	34,235	6		0	34,235-	6-
FIVE-YEAR AVERAGE							
15-19	1,182,377	104,919	9		0	104,919-	9-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 682.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2001	198		0		0		0
2002	9		0		0		0
2003							
2004	563,938	158,129	28		0	158,129-	28-
2005	452,020	283,610	63		0	283,610-	63-
2006	333,305	472,854	142		0	472,854-	142-
2007	12,873	768,546			0	768,546-	
2008	9,658	903,085			0	903,085-	
2009	13,293	985,298			0	985,298-	
2010	68,676	1,123,911			0	1,123,911-	
2011	179,141	1,193,050	666		0	1,193,050-	666-
2012	143,837	1,188,440	826		0	1,188,440-	826-
2013	85,982	1,136,067			0	1,136,067-	
2014	77,476	1,058,332			0	1,058,332-	
2015	104,749	403,750	385		0	403,750-	385-
2016	259,326	126,904	49		0	126,904-	49-
2017	231,063	440,601	191		0	440,601-	191-
2018	97,525	432,531	444		0	432,531-	444-
2019	37,724	344,937	914		0	344,937-	914-
TOTAL	2,670,793	11,020,045	413		0	11,020,045-	413-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
01-03	69		0		0		0
02-04	187,982	52,710	28		0	52,710-	28-
03-05	338,653	147,246	43		0	147,246-	43-
04-06	449,755	304,865	68		0	304,865-	68-
05-07	266,066	508,337	191		0	508,337-	191-
06-08	118,612	714,828	603		0	714,828-	603-
07-09	11,941	885,643			0	885,643-	
08-10	30,542	1,004,098			0	1,004,098-	
09-11	87,037	1,100,753			0	1,100,753-	
10-12	130,551	1,168,467	895		0	1,168,467-	895-
11-13	136,320	1,172,519	860		0	1,172,519-	860-
12-14	102,432	1,127,613			0	1,127,613-	
13-15	89,402	866,050	969		0	866,050-	969-
14-16	147,184	529,662	360		0	529,662-	360-
15-17	198,379	323,752	163		0	323,752-	163-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 682.00 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							
16-18	195,971	333,345	170		0	333,345-	170-
17-19	122,104	406,023	333		0	406,023-	333-
FIVE-YEAR AVERAGE							
15-19	146,077	349,745	239		0	349,745-	239-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 683.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2003	15,351		0		0		0
2004	194,382	134,623	69		0	134,623-	69-
2005	167,696	258,492	154		0	258,492-	154-
2006	86,308	392,652	455		0	392,652-	455-
2007	36,306	397,564			0	397,564-	
2008	22,897	501,019			0	501,019-	
2009	11,450	325,005			0	325,005-	
2010	56,751	386,218	681		0	386,218-	681-
2011	19,624	242,714			0	242,714-	
2012	16,118	245,097			0	245,097-	
2013	11,279	355,201			0	355,201-	
2014	28,441	412,415			0	412,415-	
2015	16,436	160,695	978		0	160,695-	978-
2016	13,996	111,979	800		0	111,979-	800-
2017	27,032	276,099			0	276,099-	
2018	14,540	129,540	891		0	129,540-	891-
2019	23,044	114,251	496		0	114,251-	496-
TOTAL	761,651	4,443,562	583		0	4,443,562-	583-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
03-05	125,810	131,038	104		0	131,038-	104-
04-06	149,462	261,922	175		0	261,922-	175-
05-07	96,770	349,569	361		0	349,569-	361-
06-08	48,503	430,411	887		0	430,411-	887-
07-09	23,551	407,862			0	407,862-	
08-10	30,366	404,081			0	404,081-	
09-11	29,275	317,979			0	317,979-	
10-12	30,831	291,343	945		0	291,343-	945-
11-13	15,674	281,004			0	281,004-	
12-14	18,612	337,571			0	337,571-	
13-15	18,719	309,437			0	309,437-	
14-16	19,625	228,363			0	228,363-	
15-17	19,155	182,924	955		0	182,924-	955-
16-18	18,523	172,539	931		0	172,539-	931-
17-19	21,539	173,296	805		0	173,296-	805-

FIVE-YEAR AVERAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
15-19	19,010	158,513	834		0	158,513-	834-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 685.00 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
2001	59,024		0		0		0
2002	422,590		0		0		0
2003	314,262		0		0		0
2004	89,171	36,592	41		0	36,592-	41-
2005	172,256	99,850	58		0	99,850-	58-
2006	98,021	1,421	1		0	1,421-	1-
2007	36,984		0		0		0
2008	30,262	451	1		0	451-	1-
2009	50,427	11	0		0	11-	0
2010	10,175		0		0		0
2011	26,345	6,148	23		0	6,148-	23-
2012	3,850	44,217			0	44,217-	
2013	8,100	670	8		0	670-	8-
2014	7,714	1,593	21		0	1,593-	21-
2015	935		0		0		0
2016	382	23,669			0	23,669-	
2017	1,866	1,856	99		0	1,856-	99-
2018	2,414	3,592	149		0	3,592-	149-
2019	195	14,050			0	14,050-	
TOTAL	1,334,973	234,120	18		0	234,120-	18-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
01-03	265,292		0		0		0
02-04	275,341	12,197	4		0	12,197-	4-
03-05	191,896	45,481	24		0	45,481-	24-
04-06	119,816	45,954	38		0	45,954-	38-
05-07	102,420	33,757	33		0	33,757-	33-
06-08	55,089	624	1		0	624-	1-
07-09	39,224	154	0		0	154-	0
08-10	30,288	154	1		0	154-	1-
09-11	28,982	2,053	7		0	2,053-	7-
10-12	13,457	16,788	125		0	16,788-	125-
11-13	12,765	17,012	133		0	17,012-	133-
12-14	6,555	15,493	236		0	15,493-	236-
13-15	5,583	754	14		0	754-	14-
14-16	3,010	8,421	280		0	8,421-	280-
15-17	1,061	8,508	802		0	8,508-	802-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 685.00 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							
16-18	1,554	9,706	624		0	9,706-	624-
17-19	1,492	6,499	436		0	6,499-	436-
FIVE-YEAR AVERAGE							
15-19	1,159	8,633	745		0	8,633-	745-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2002	2,249		0		0		0
2003	272,930		0		0		0
2004							
2005				346,681		346,681	
2006	20,391		0		0		0
2007							
2008	18,454		0		0		0
2009	99,988	176,877	177		0	176,877-	177-
2010	45,899		0		0		0
2011	15,687		0		0		0
2012	229,858	250	0		0	250-	0
2013	49,537		0		0		0
2014	1,469,545	79,933	5		0	79,933-	5-
2015	70,660		0		0		0
2016	114,342	145,622	127		0	145,622-	127-
2017	114,619	393	0		0	393-	0
2018	84,764	153,684	181		0	153,684-	181-
2019	1,271,617	31,065	2		0	31,065-	2-
TOTAL	3,880,540	587,824	15	346,681	9	241,143-	6-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
02-04	91,727		0		0		0
03-05	90,977		0	115,560	127	115,560	127
04-06	6,797		0	115,560		115,560	
05-07	6,797		0	115,560		115,560	
06-08	12,949		0		0		0
07-09	39,481	58,959	149		0	58,959-	149-
08-10	54,780	58,959	108		0	58,959-	108-
09-11	53,858	58,959	109		0	58,959-	109-
10-12	97,148	83	0		0	83-	0
11-13	98,360	83	0		0	83-	0
12-14	582,980	26,728	5		0	26,728-	5-
13-15	529,914	26,644	5		0	26,644-	5-
14-16	551,516	75,185	14		0	75,185-	14-
15-17	99,874	48,672	49		0	48,672-	49-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 690.00 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							
16-18	104,575	99,900	96		0	99,900-	96-
17-19	490,333	61,714	13		0	61,714-	13-
FIVE-YEAR AVERAGE							
15-19	331,200	66,153	20		0	66,153-	20-

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2002	1,432,081		0		0		0
2003	459,155		0		0		0
2004	63,204		0	186,130	294	186,130	294
2005	156,679		0	30,315	19	30,315	19
2006	417,624		0		0		0
2007	262,301		0		0		0
2008				15,999		15,999	
2009	390,658		0		0		0
2010	326,104		0		0		0
2011	257,165		0		0		0
2012	524,123		0	62,272	12	62,272	12
2013	499,119		0		0		0
2014	923,360		0		0		0
2015	464,405		0		0		0
2016	727,579		0	120,267	17	120,267	17
2017	604,926		0		0		0
2018	1,074,172		0	190,066	18	190,066	18
2019	2,420,428		0		0		0
TOTAL	11,003,083		0	605,048	5	605,048	5

THREE-YEAR MOVING AVERAGES

02-04	651,480		0	62,043	10	62,043	10
03-05	226,346		0	72,148	32	72,148	32
04-06	212,502		0	72,148	34	72,148	34
05-07	278,868		0	10,105	4	10,105	4
06-08	226,642		0	5,333	2	5,333	2
07-09	217,653		0	5,333	2	5,333	2
08-10	238,921		0	5,333	2	5,333	2
09-11	324,642		0		0		0
10-12	369,131		0	20,757	6	20,757	6
11-13	426,802		0	20,757	5	20,757	5
12-14	648,867		0	20,757	3	20,757	3
13-15	628,961		0		0		0
14-16	705,115		0	40,089	6	40,089	6
15-17	598,970		0	40,089	7	40,089	7

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
16-18	802,226		0	103,444	13	103,444	13
17-19	1,366,509		0	63,355	5	63,355	5
FIVE-YEAR AVERAGE							
15-19	1,058,302		0	62,066	6	62,066	6

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.30 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2002	9,765		0		0		0
2003	20,666		0		0		0
2004				8,864		8,864	
2005							
2006	4,803		0		0		0
2007	375		0		0		0
2008				2,000		2,000	
2009	6,165		0		0		0
2010	4,563		0		0		0
2011	123,539		0		0		0
2012	115,905		0	921	1	921	1
2013							
2014	36,707		0		0		0
2015	67,928		0		0		0
2016	26,954		0	2,782	10	2,782	10
2017	60,863		0		0		0
2018	20,151		0		0		0
2019	120,391		0		0		0
TOTAL	618,775		0	14,566	2	14,566	2

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
02-04	10,144		0	2,954	29	2,954	29
03-05	6,889		0	2,954	43	2,954	43
04-06	1,601		0	2,954	185	2,954	185
05-07	1,726		0		0		0
06-08	1,726		0	667	39	667	39
07-09	2,180		0	667	31	667	31
08-10	3,576		0	667	19	667	19
09-11	44,756		0		0		0
10-12	81,336		0	307	0	307	0
11-13	79,815		0	307	0	307	0
12-14	50,871		0	307	1	307	1
13-15	34,878		0		0		0
14-16	43,863		0	927	2	927	2
15-17	51,915		0	927	2	927	2

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.30 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	35,989		0	927	3	927	3
17-19	67,135		0		0		0
FIVE-YEAR AVERAGE							
15-19	59,257		0	556	1	556	1

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	12,319		0		0		0
2011							
2012							
2013							
2014							
2015							
2016				2,800		2,800	
2017	7,864		0		0		0
2018	56,263		0	35,297	63	35,297	63
2019	282,578		0		0		0
TOTAL	359,025		0	38,097	11	38,097	11
THREE-YEAR MOVING AVERAGES							
10-12	4,106		0		0		0
11-13							
12-14							
13-15							
14-16				933		933	
15-17	2,621		0	933	36	933	36
16-18	21,376		0	12,699	59	12,699	59
17-19	115,568		0	11,766	10	11,766	10
FIVE-YEAR AVERAGE							
15-19	69,341		0	7,619	11	7,619	11

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 696.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2002	72,166		0		0		0
2003	183,339		0		0		0
2004				22,158		22,158	
2005	21,147		0	4,329	20	4,329	20
2006	73,271		0		0		0
2007	56,018		0		0		0
2008	8,038		0	8,000	100	8,000	100
2009	84,362		0		0		0
2010							
2011	85,823		0		0		0
2012	243,367		0	5,668	2	5,668	2
2013							
2014	84,432		0		0		0
2015	47,385		0		0		0
2016	141,777		0	19,685	14	19,685	14
2017	371,357		0		0		0
2018	188,055		0		0		0
2019	1,220,386		0		0		0
TOTAL	2,880,924		0	59,840	2	59,840	2

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
02-04	85,169		0	7,386	9	7,386	9
03-05	68,162		0	8,829	13	8,829	13
04-06	31,473		0	8,829	28	8,829	28
05-07	50,146		0	1,443	3	1,443	3
06-08	45,776		0	2,667	6	2,667	6
07-09	49,473		0	2,667	5	2,667	5
08-10	30,800		0	2,667	9	2,667	9
09-11	56,728		0		0		0
10-12	109,730		0	1,889	2	1,889	2
11-13	109,730		0	1,889	2	1,889	2
12-14	109,266		0	1,889	2	1,889	2
13-15	43,939		0		0		0
14-16	91,198		0	6,562	7	6,562	7
15-17	186,840		0	6,562	4	6,562	4

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 696.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
16-18	233,729		0	6,562	3	6,562	3
17-19	593,266		0		0		0
FIVE-YEAR AVERAGE							
15-19	393,792		0	3,937	1	3,937	1

PART IX. DETAILED DEPRECIATION CALCULATIONS

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 605.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -5						
1974	137,696.68	122,359	144,582			
1978	34,245.67	28,950	35,958			
1980	122,542.58	100,633	128,670			
1983	2,700.97	2,112	2,836			
1992	173,675.18	109,817	167,049	15,310	18.16	843
1994	417,084.02	247,917	377,122	60,816	19.55	3,111
1996	12,793.80	7,135	10,853	2,580	20.75	124
2000	33,605.79	15,963	24,282	11,004	23.60	466
2012	9,298.29	1,816	2,762	7,001	32.82	213
2013	59,781.72	10,156	15,449	47,322	33.66	1,406
2014	285,205.84	41,177	62,638	236,828	34.50	6,865
2017	64,397.44	4,314	6,562	61,055	36.71	1,663
	1,353,027.98	692,349	978,763	441,916		14,691

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 1.09

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 611.00 LIQUIFIED PETROLEUM GAS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -5						
1949	850.52	875	893			
1974	709,534.85	630,503	745,012			
1975	118,674.06	104,247	124,608			
1976	23,729.11	20,593	24,916			
1977	95.29	82	100			
1978	15,942.44	13,477	16,740			
1979	425.08	354	446			
1980	1,243,820.77	1,021,432	1,306,012			
1981	260.06	210	273			
1982	2,137.81	1,700	2,245			
1984	6,224.36	4,779	6,536			
1985	11,829.37	8,871	12,421			
1987	17,781.95	12,805	18,671			
1988	6,458.87	4,551	6,782			
1989	6,649.26	4,557	6,982			
1992	1,932,160.80	1,221,725	2,028,769			
1994	3,166,410.21	1,882,130	3,324,731			
1997	16,550.08	8,876	17,378			
1998	832,769.58	430,559	874,408			
1999	142,782.12	70,688	149,921			
2000	2,453.61	1,166	2,576			
2003	58,420.85	23,887	61,342			
2006	234,924.60	79,921	246,671			
2008	22,503.34	6,602	23,629			
2009	28,903.70	7,775	30,349			
2010	29,489.41	7,208	30,964			
2017	198,987.29	13,330	208,937			
2018	113,055.16	4,582	118,708			
2019	295,524.15	4,065	310,296			
	9,239,348.70	5,591,550	9,701,316			

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

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 650.20 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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						
1915	344.65	345	345			
1942	196.10	184	104	92	5.14	18
1953	1,169.41	1,042	587	582	8.13	72
1955	533.46	468	264	269	9.03	30
1956	828.44	721	406	422	9.49	44
1957	40.00	34	19	21	9.96	2
1958	26.67	23	13	14	10.45	1
1959	1,883.45	1,595	899	984	10.93	90
1960	1,766.27	1,482	835	931	11.42	82
1963	989.37	799	450	539	13.43	40
1965	249.32	197	111	138	14.47	10
1966	3,864.04	2,998	1,689	2,175	15.46	141
1967	3,788.39	2,904	1,636	2,152	15.99	135
1968	148,931.04	112,741	63,527	85,404	16.53	5,167
1969	2,409.51	1,801	1,015	1,395	17.07	82
1970	5,923.01	4,369	2,462	3,461	17.61	197
1971	1,566.62	1,132	638	929	18.62	50
1972	1,613.79	1,150	648	966	19.17	50
1973	5,381.30	3,779	2,129	3,252	19.72	165
1974	13,283.65	9,126	5,142	8,142	20.73	393
1975	2.00	1	1	1	21.29	
1976	4,454.50	2,965	1,671	2,784	21.86	127
1977	4,676.87	3,041	1,713	2,964	22.86	130
1978	178.76	114	64	115	23.44	5
1980	797.46	488	275	522	25.02	21
1981	207.70	125	70	138	25.60	5
1982	1,607.76	941	530	1,078	26.60	41
1994	36,576.16	15,018	8,462	28,114	36.61	768
2007	94,081.80	19,174	10,805	83,277	48.85	1,705
	337,371.50	188,757	106,510	230,862		9,571

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.1 2.84

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 651.20 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 50-R2.5
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1953	2,644.99	2,670	2,909			
1954	2,315.80	2,319	2,547			
1956	2,262.79	2,244	2,489			
1965	2,311.04	2,175	2,542			
1971	1,513.77	1,349	1,665			
1980	531.25	418	584			
1981	59,928.22	46,191	65,921			
1983	13,537.57	10,055	14,891			
1986	290,692.96	203,529	319,762			
1992	3,225.22	1,941	3,548			
1995	3,967.47	2,171	4,364			
1997	127,599.49	65,057	140,359			
2006	8,774.57	2,867	8,263	1,389	31.95	43
2012	7,615.39	1,458	4,202	4,175	35.60	117
2013	26,401.54	4,417	12,730	16,312	36.24	450
2017	9,070.83	617	1,778	8,200	37.98	216
	562,392.90	349,478	588,554	30,078		826

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4 0.15

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 651.30 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -10						
1967	2,562.51	2,427	2,117	702	8.48	83
1968	28,279.64	26,594	23,200	7,908	8.74	905
1969	260.16	243	212	74	9.02	8
1970	2,706.74	2,491	2,173	804	9.67	83
1971	14,768.27	13,474	11,754	4,491	9.98	450
1972	3,506.24	3,170	2,765	1,092	10.30	106
1974	1,107.99	976	851	368	11.32	33
1975	1,980.45	1,716	1,497	681	12.00	57
1976	2,442.42	2,092	1,825	862	12.37	70
1998	16,514.95	8,164	7,123	11,043	26.34	419
2013	2,192.04	353	308	2,103	37.95	55
2014	3,276.26	448	391	3,213	38.75	83
2017	5,875.02	372	325	6,138	40.98	150
	85,472.69	62,520	54,541	39,479		2,502

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8   2.93

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 651.40 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. -10						
1964	636.00	641	700			
1975	45,747.60	42,321	47,651	2,671	8.41	318
1976	655.23	599	674	47	8.86	5
1978	899.50	805	906	83	9.52	9
1980	4,287.02	3,744	4,216	500	10.25	49
1987	208,350.06	162,378	182,829	46,356	13.37	3,467
1988	2,348.40	1,790	2,015	568	13.95	41
1989	17,164.53	12,843	14,461	4,420	14.34	308
1991	64,203.40	45,891	51,671	18,953	15.36	1,234
1992	7,230.04	5,030	5,663	2,290	15.98	143
1993	47,094.57	31,984	36,012	15,792	16.42	962
1994	16,193.08	10,719	12,069	5,743	16.87	340
1996	745,052.91	464,198	522,662	296,896	17.99	16,503
1999	146,192.05	82,078	92,415	68,396	19.66	3,479
2006	1,991.20	798	898	1,292	23.54	55
2008	34,634.95	12,092	13,615	24,483	24.73	990
2014	4,669.62	853	960	4,177	27.61	151
2017	92,507.65	8,263	9,304	92,454	28.27	3,270
	1,439,857.81	887,027	998,721	585,122		31,324

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 2.18

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.00 WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 60-R3
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1948	611.35	611	672			
1953	31,312.59	30,462	34,444			
1954	20,170.48	19,474	22,188			
1955	33,294.05	31,892	36,623			
1956	8,017.27	7,616	8,819			
1958	14,939.17	14,047	16,433			
1959	118,522.92	110,428	130,375			
1960	39,225.10	36,201	43,148			
1961	58,766.04	53,699	64,643			
1963	9,450.07	8,457	10,395			
1965	70,853.15	62,444	77,938			
1966	16,669.42	14,519	18,336			
1967	245,442.99	211,184	269,987			
1968	426,123.48	362,098	468,736			
1969	61,311.20	51,432	67,442			
1970	112,269.66	92,919	123,497			
1971	225,765.59	184,270	248,342			
1972	447,485.33	360,069	492,234			
1973	310,357.51	246,076	341,393			
1974	89,535.20	69,907	98,489			
1975	2,615,828.36	2,010,159	2,877,411			
1976	51,044.73	38,591	56,149			
1977	423,121.11	314,540	465,433			
1978	131,387.49	95,965	144,526			
1979	95,097.81	68,204	104,608			
1980	309,217.44	217,655	340,139			
1981	154,040.29	106,343	169,444			
1982	406,670.69	275,113	447,338			
1983	102,070.04	67,613	112,277			
1984	205,064.78	132,929	225,571			
1985	98,608.30	62,120	108,469			
1986	84,142.80	51,776	92,557			
1988	29,093.33	17,038	32,003			
1989	30,900.00	17,624	33,990			
1990	94,599.64	52,488	104,060			
1991	677,732.14	365,447	745,505			
1992	128,608.97	67,311	141,470			
1993	360,404.13	181,730	396,445			
1994	330,110.91	161,117	363,122			
1995	290,774.31	137,152	319,852			
1996	236,221.02	107,471	259,843			

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.00 WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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.. -10						
1997	15,609.12	6,837	17,170			
1998	341,735.66	143,071	375,909			
1999	10,174.50	4,084	11,192			
2003	50,291.59	16,519	55,321			
2005	11,886.22	3,470	13,075			
2006	5,498.86	1,494	6,049			
2007	40,582.00	10,267	44,640			
2016	116,191.08	8,538	127,810			
2017	1,016,951.71	53,695	1,118,647			
2018	1,555,594.55	49,795	1,368,542	342,612	50.05	6,845
2019	1,257,449.83	13,555	372,540	1,010,655	50.26	20,109
	13,616,825.98	6,827,516	13,625,241	1,353,268		26,954

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.2 0.20

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.10 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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-R4						
NET SALVAGE PERCENT.. 0						
1948	13,265.66	12,425	10,668	2,598	4.84	537
1953	7,704.34	7,070	6,070	1,634	5.96	274
1959	125,962.55	111,263	95,531	30,432	7.99	3,809
1960	5,148.68	4,503	3,866	1,283	8.53	150
1961	3,645.84	3,157	2,711	935	9.07	103
1965	1,440.42	1,201	1,031	409	10.86	38
1967	142,591.52	116,041	99,634	42,958	12.01	3,577
1968	52,972.65	42,558	36,541	16,432	12.60	1,304
1970	37,770.81	29,355	25,204	12,567	14.19	886
1972	332.64	251	216	117	15.40	8
1973	43,550.35	32,401	27,820	15,730	16.00	983
1974	7,755.67	5,682	4,879	2,877	16.61	173
1975	31,770.20	22,903	19,665	12,105	17.23	703
1977	9,917.23	6,912	5,935	3,982	18.48	215
1978	26,304.61	17,903	15,371	10,934	19.48	561
1979	112.89	75	64	49	20.11	2
1980	1,101.79	722	620	482	20.74	23
1981	4,601.11	2,959	2,541	2,060	21.38	96
1982	301.77	189	162	140	22.38	6
1986	2,460.50	1,401	1,203	1,258	25.32	50
1989	167.38	87	75	92	27.98	3
1991	3,618.68	1,774	1,523	2,096	29.64	71
2000	91,128.68	31,093	26,696	64,433	37.65	1,711
2017	21,879.25	967	830	21,049	54.00	390
2018	30,503.89	811	697	29,807	54.99	542
	666,009.11	453,703	389,553	276,456		16,215

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0   2.43

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.20 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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						
1968	4,723.10	4,214	4,959			
1971	12,006.35	10,272	12,607			
1973	25,329.82	21,149	26,596			
1974	266,856.22	219,284	280,199			
1975	73,441.53	59,362	77,114			
1976	338,590.90	269,093	355,520			
1977	15,909.17	12,425	16,705			
1978	67,840.12	52,028	71,232			
1979	167,775.92	126,275	176,165			
1980	82,160.90	60,656	86,269			
1982	2,352.16	1,667	2,470			
1983	7,545.73	5,234	7,923			
1985	5,402.11	3,562	5,443	229	20.45	11
1986	3,960.10	2,549	3,895	263	21.15	12
1991	283,963.14	158,920	242,843	55,318	24.97	2,215
1992	3,004.96	1,622	2,479	676	25.98	26
1999	115,351.96	47,176	72,089	49,031	32.13	1,526
2003	128,914.91	42,666	65,197	70,164	35.85	1,957
	1,605,129.10	1,098,154	1,509,705	175,681		5,747

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6   0.36

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 652.30 NONRECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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.. 0						
2004	2,034,067.30	605,338	1,207,179	826,888	36.58	22,605
2017	276,206.86	13,313	26,549	249,658	49.32	5,062
	2,310,274.16	618,651	1,233,728	1,076,546		27,667

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.9   1.20

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 653.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 50-R2
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	1,840.62	1,857	2,025			
1953	4,378.12	4,356	4,816			
1954	32,142.48	31,729	35,357			
1956	2,910.77	2,846	3,202			
1958	1,756.47	1,699	1,932			
1961	431.94	409	475			
1963	12,566.33	11,715	13,823			
1965	17,612.82	16,154	19,374			
1967	954,153.07	859,597	1,049,568			
1968	85,180.23	75,764	93,698			
1969	3,243.86	2,865	3,568			
1970	43,545.77	38,177	47,900			
1971	106,126.75	91,722	116,739			
1972	210,380.11	180,275	231,418			
1973	89,676.83	75,680	98,645			
1974	100,839.46	84,280	110,923			
1975	15,548.46	12,786	17,103			
1976	99,237.61	80,725	109,161			
1977	63,337.73	50,637	69,672			
1978	18,776.77	14,830	20,654			
1979	7,716.09	6,016	8,488			
1981	62,086.73	46,803	68,295			
1982	21,316.08	15,738	23,448			
1984	3,853.45	2,754	4,239			
1987	2,722.81	1,820	2,995			
1989	11,488.55	7,363	12,637			
1991	167,140.25	101,653	182,334	1,520	23.05	66
1992	20,049.40	11,887	21,322	732	23.52	31
1993	668,755.84	385,986	692,340	43,291	24.01	1,803
1994	126,981.99	70,874	127,126	12,554	24.75	507
1995	43,473.98	23,547	42,236	5,585	25.25	221
1996	49,863.66	26,163	46,928	7,922	25.76	308
1998	43,783.79	21,432	38,442	9,720	26.81	363
1999	228,174.14	107,525	192,867	58,125	27.35	2,125
2000	34,676.87	15,620	28,018	10,127	28.12	360
2004	5,069.31	1,893	3,395	2,181	30.16	72
2006	99,639.19	32,991	59,176	50,427	31.35	1,609
2010	83,542.31	20,346	36,495	55,402	33.42	1,658
2011	351,878.09	77,645	139,271	247,795	33.87	7,316

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 653.00 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -10						
2014	505,861.89	75,566	135,543	420,905	34.99	12,029
2017	445,611.03	32,449	58,204	431,968	35.24	12,258
2019	67,183.92	1,109	1,989	71,914	32.72	2,198
	4,914,555.57	2,725,283	3,975,841	1,430,170		42,924

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.3 0.87

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 654.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 45-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1953	1,591.59	1,667	1,671			
1954	273.94	284	288			
1957	1,591.47	1,640	1,671			
1961	4,541.47	4,603	4,769			
1964	12,910.00	12,864	13,556			
1965	7,883.58	7,804	8,278			
1969	91,286.07	88,585	95,850			
1977	5,620.99	5,017	5,902			
1980	212,684.05	181,714	223,318			
1981	42,949.96	36,114	45,097			
1982	954.22	785	1,002			
1985	5,340.43	4,140	5,607			
1986	1,174,108.00	892,064	1,232,813			
1989	12,981.62	9,146	13,631			
1992	3,217.62	2,081	3,379			
1993	1,932,443.48	1,209,729	2,029,066			
1994	63,923.63	38,681	67,120			
1996	135,347.85	76,145	142,115			
1997	40,470.60	21,893	42,494			
1999	11,695.97	5,790	12,281			
2006	43,333.00	14,373	45,500			
2012	44,150.09	8,168	46,358			
2013	5,083.48	819	5,338			
2017	191,278.73	11,850	200,843			
2018	777,121.49	28,886	815,975			
	4,822,783.33	2,664,842	5,063,922			

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

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 655.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -5						
1954	4,416.13	4,100	4,637			
1957	229.98	208	241			
1958	892.10	801	937			
1959	954.52	855	1,002			
1961	2,388.16	2,098	2,508			
1965	6,622.14	5,646	6,953			
1967	1,110.68	931	1,166			
1968	15,003.10	12,414	15,753			
1969	1,745.47	1,435	1,833			
1970	6,857.49	5,596	7,200			
1971	7,655.69	6,160	8,038			
1972	2,732.34	2,180	2,869			
1973	6,964.54	5,509	7,313			
1974	28,694.91	22,344	30,130			
1975	16,236.03	12,517	17,048			
1976	3,690.35	2,815	3,875			
1977	4,066.38	3,066	4,270			
1978	20,252.57	15,090	21,265			
1980	7,177.94	5,209	7,537			
1981	13,315.39	9,527	13,981			
1982	5,386.96	3,797	5,656			
1983	2,029.86	1,408	2,131			
1984	2,039.29	1,391	2,141			
1985	2,480.59	1,671	2,605			
1986	32,140.28	21,254	33,747			
1988	48,025.67	30,660	50,427			
1989	6,523.38	4,095	6,850			
1990	89,759.06	55,050	94,247			
1991	28,323.34	17,035	29,740			
1993	92,035.38	53,015	96,637			
1994	34,029.67	19,134	35,731			
1998	742,742.46	373,874	736,403	43,477	23.35	1,862
1999	45,239.73	22,107	43,543	3,959	23.55	168
2003	265.01	111	219	59	24.82	2
2005	17,528.20	6,699	13,195	5,210	25.34	206
2007	2,284.74	783	1,542	857	25.82	33
2016	6,190.72	735	1,448	5,052	27.46	184

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 655.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -5						
2017	21,375.18	1,867	3,677	18,767	27.53	682
2018	39,114.41	2,119	4,174	36,896	27.57	1,338
2019	1,006,039.67	19,014	37,450	1,018,892	27.35	37,254
	2,374,559.51	754,320	1,360,119	1,133,168		41,729

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.2 1.76

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 656.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
1956	768.47	707	807			
1961	428.26	381	450			
1965	8,935.53	7,670	9,382			
1967	17,799.55	15,011	18,690			
1968	114,304.69	95,188	120,020			
1969	201.82	166	212			
1970	63,530.81	51,845	66,707			
1971	47,019.26	37,832	49,370			
1972	39,383.65	31,230	41,353			
1973	63,161.34	49,342	66,319			
1974	38,190.95	29,558	40,100			
1975	34,920.86	26,598	36,667			
1976	32,073.83	24,026	33,678			
1977	32,524.71	23,947	34,151			
1978	11,458.29	8,338	12,031			
1979	2,244.80	1,604	2,357			
1981	38,223.18	26,268	40,134			
1982	802.56	544	843			
1983	15,458.49	10,249	16,231			
1984	25,390.38	16,468	26,660			
1985	7,832.23	4,966	8,224			
1986	491,711.85	306,164	516,297			
1987	35,044.74	21,287	36,797			
1988	48,355.19	28,626	50,773			
1989	17,531.43	10,106	18,408			
1991	189,331.58	103,693	198,798			
1992	72,045.09	38,278	75,647			
1993	76,798.42	39,529	80,638			
1996	2,095,869.68	977,535	2,200,663			
1998	162,668.93	70,507	170,802			
1999	1,616,984.56	671,663	1,654,148	43,686	31.32	1,395
2003	4,986,503.01	1,710,545	4,212,671	1,023,157	34.01	30,084
2004	24,880.66	8,057	19,842	6,283	34.75	181
2005	15,628.13	4,782	11,777	4,633	35.25	131
2007	16,832.39	4,507	11,100	6,574	36.52	180
2014	35,943.93	4,484	11,043	26,698	40.80	654

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 656.00 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -5						
2016	593,300.77	48,404	119,208	503,758	41.55	12,124
2017	216,516.76	12,845	31,634	195,709	41.75	4,688
2019	1,051,774.10	13,473	33,181	1,071,182	40.32	26,567
	12,342,374.88	4,536,423	10,077,813	2,881,681		76,004

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.9 0.62

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 665.20 RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 70-R4
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1953	104,703.54	89,815	104,704			
1954	557.13	471	557			
1974	1,764.02	1,140	1,437	327	24.92	13
1980	72,150.27	41,328	52,077	20,073	29.46	681
2001	9.79	3	4	6	47.72	
2002	43,562.92	11,509	14,502	29,061	48.73	596
2003	566,860.83	141,262	178,003	388,858	49.72	7,821
2004	1,730,817.07	405,011	510,349	1,220,468	50.73	24,058
2006	202,335.48	41,236	51,961	150,374	52.73	2,852
2007	3,423,558.49	646,368	814,481	2,609,077	53.72	48,568
2008	374,184.08	64,958	81,853	292,331	54.73	5,341
2009	1,252.53	199	251	1,002	55.72	18
2010	206,804.74	29,656	37,369	169,436	56.73	2,987
2011	5,903.19	763	961	4,942	57.29	86
2012	20,220.01	2,305	2,904	17,316	58.29	297
2013	110,873.36	10,954	13,803	97,070	59.29	1,637
2016	1,837,702.32	97,766	123,194	1,714,508	62.29	27,525
2017	508,201.41	19,312	24,335	483,866	63.29	7,645
2018	2,579,742.11	58,818	74,116	2,505,626	64.29	38,974
2019	7,448.34	57	71	7,377	65.29	113
	11,798,651.63	1,662,931	2,086,932	9,711,719		169,212

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.4 1.43

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 666.20 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1953	2,763.09	2,797	2,901			
1954	332.94	337	350			
1959	47.92	47	50			
1963	97.10	94	102			
1983	6,108.00	4,775	6,413			
2006	13,137.03	4,469	6,818	6,976	28.17	248
2007	78,934.65	24,964	38,087	44,794	29.00	1,545
2009	7,962.06	2,142	3,268	5,092	30.48	167
2010	6,330.10	1,547	2,360	4,287	31.31	137
2013	109,321.87	18,573	28,337	86,451	33.66	2,568
2014	6,281.04	907	1,384	5,211	34.50	151
2018	275,220.76	11,155	17,019	271,963	37.41	7,270
2019	102,460.72	1,409	2,150	105,434	37.67	2,799
	608,997.28	73,216	109,239	530,208		14,885

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.6 2.44

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 667.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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-R2.5						
NET SALVAGE PERCENT.. -25						
1950	4,291.86	4,400	5,125	240	15.25	16
1953	365,505.16	364,591	424,633	32,248	16.83	1,916
1954	3,065.55	3,037	3,537	295	17.14	17
1955	5,437.52	5,348	6,229	568	17.47	33
1958	6,221.23	5,930	6,907	870	19.15	45
1968	2,075.57	1,764	2,054	540	24.26	22
1969	11,925.61	10,012	11,661	3,246	24.69	131
1970	76,284.72	63,250	73,666	21,690	25.13	863
1971	53,337.41	43,330	50,466	16,206	26.13	620
1972	12,844.00	10,294	11,989	4,066	26.58	153
1973	26,903.45	21,267	24,769	8,860	27.03	328
1974	36,588.65	28,512	33,207	12,529	27.49	456
1975	1,451.88	1,106	1,288	527	28.50	18
1976	25,760.14	19,330	22,513	9,687	28.96	334
1978	100.00	73	85	40	29.93	1
1981	1,549,349.51	1,058,787	1,233,150	703,537	31.92	22,041
1982	140,162.36	93,944	109,415	65,788	32.43	2,029
1984	8,798.39	5,622	6,548	4,450	33.94	131
1986	6,767.71	4,138	4,819	3,641	34.99	104
1989	8,800.09	4,965	5,783	5,217	37.07	141
2001	99,419.38	36,325	42,307	81,967	44.79	1,830
2002	5,379,412.59	1,870,691	2,178,760	4,545,506	45.40	100,121
2003	3,136,113.86	1,028,645	1,198,044	2,722,098	46.39	58,679
2004	11,458,707.46	3,552,199	4,137,182	10,186,202	47.00	216,728
2005	2,422,518.18	706,770	823,162	2,204,986	47.61	46,314
2006	902,154.51	246,626	287,241	840,452	48.23	17,426
2007	26,608,872.22	6,778,610	7,894,924	25,366,166	48.85	519,266
2008	5,697,897.80	1,343,279	1,564,493	5,557,879	49.48	112,326
2009	5,265,687.79	1,140,021	1,327,762	5,254,348	50.11	104,856
2010	5,088,877.10	1,008,870	1,175,012	5,186,084	50.38	102,939
2011	2,900,380.18	517,718	602,977	3,022,498	51.02	59,241
2012	3,051,283.03	483,628	563,273	3,250,831	51.67	62,915
2013	8,746,330.52	1,215,740	1,415,950	9,516,963	51.98	183,089
2014	19,821,681.94	2,343,914	2,729,914	22,047,188	52.64	418,830
2015	18,759,458.03	1,836,082	2,138,451	21,310,872	52.97	402,320
2016	43,985,110.49	3,408,846	3,970,221	51,011,167	52.99	962,656

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 667.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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-R2.5						
NET SALVAGE PERCENT.. -25						
2017	76,120,225.14	4,281,763	4,986,891	90,163,390	53.06	1,699,272
2018	26,554,101.51	916,117	1,066,985	32,125,642	52.85	607,865
2019	28,100,003.19	344,225	400,912	34,724,092	50.78	683,814
	296,443,905.73	34,809,769	40,542,305	330,012,577		6,389,886

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.6   2.16

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 669.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 45-R2.5
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1953	1,555.47	1,836	1,944			
1954	26.41	31	33			
1956	140.57	164	176			
1959	345.80	397	429	3	5.29	1
1967	87.54	96	104	5	7.38	1
1971	2,270.13	2,409	2,602	236	8.64	27
1973	7.49	8	9			
1974	10,992.24	11,317	12,225	1,515	9.75	155
1979	1,928.04	1,864	2,014	396	11.85	33
1981	3,585.83	3,365	3,635	847	12.78	66
1984	1,150.69	1,026	1,108	330	14.25	23
2002	210,987.74	107,999	116,666	147,069	25.24	5,827
2003	1,146,202.72	557,914	602,690	830,063	25.87	32,086
2004	623,557.63	287,538	310,614	468,833	26.52	17,678
2005	960,148.59	417,665	451,185	749,001	27.17	27,567
2006	577,394.90	235,794	254,718	467,026	27.82	16,787
2007	2,540,432.87	968,540	1,046,271	2,129,270	28.48	74,764
2008	236,668.55	83,692	90,409	205,427	29.15	7,047
2009	623,743.39	203,028	219,322	560,357	29.82	18,791
2010	3,315,327.64	987,968	1,067,258	3,076,902	30.34	101,414
2011	1,439,648.44	386,906	417,957	1,381,604	31.03	44,525
2012	1,270,826.29	303,727	328,103	1,260,430	31.72	39,736
2013	3,555,763.69	745,377	805,197	3,639,508	32.26	112,818
2014	4,624,757.75	830,144	896,767	4,884,180	32.81	148,863
2015	4,177,343.78	620,336	670,121	4,551,559	33.38	136,356
2016	6,340,609.53	743,436	803,101	7,122,661	33.81	210,667
2017	12,616,407.62	1,075,549	1,161,867	14,608,643	34.13	428,029
2018	3,832,567.26	201,210	217,358	4,573,351	34.21	133,685
2019	5,389,347.88	99,703	107,705	6,628,980	33.17	199,849
	53,503,826.48	8,879,039	9,591,588	57,288,195		1,756,795

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.6 3.28

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 670.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L3						
NET SALVAGE PERCENT.. 0						
2014	62,782.81	19,299	10,346	52,436	12.39	4,232
	62,782.81	19,299	10,346	52,436		4,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 6.74

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 674.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1915	240.00	238	240			
1920	53.23	52	53			
1924	25.00	24	25			
1925	2.60	3	3			
1929	5,133.44	4,925	5,133			
1930	4,100.03	3,926	4,100			
1931	23,269.42	22,241	23,269			
1932	3,712.26	3,541	3,712			
1934	95.67	91	96			
1935	1,434.31	1,357	1,434			
1936	106.70	101	107			
1937	19,909.73	18,725	19,910			
1938	505.46	474	505			
1939	23,949.64	22,173	23,950			
1940	474.06	437	474			
1941	404.74	372	405			
1942	14,516.84	13,276	14,517			
1943	1,784.00	1,624	1,784			
1944	4,750.73	4,304	4,751			
1945	5,312.51	4,789	5,313			
1946	29,864.52	26,780	29,865			
1947	3,557.58	3,173	3,558			
1948	54,648.13	48,451	54,648			
1949	4,988.07	4,395	4,988			
1950	19,775.47	17,317	19,775			
1951	43,764.77	38,075	43,765			
1952	59,798.02	51,665	59,798			
1953	62,065.20	53,240	62,065			
1954	25,723.87	21,737	25,724			
1955	49,184.62	41,241	49,185			
1956	24,795.37	20,625	24,795			
1957	22,829.20	18,834	22,829			
1958	12,259.42	9,952	12,259			
1959	60,369.18	48,573	60,369			
1960	25,111.15	20,021	25,111			
1961	70,438.22	55,217	70,438			
1962	54,485.15	42,291	54,485			
1963	17,489.82	13,439	17,490			
1964	125,332.67	94,601	125,333			
1965	56,937.67	42,510	56,938			
1966	228,713.24	168,859	228,713			

Cause No. 45468

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 674.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1967	151,187.17	109,535	151,187			
1968	122,585.27	87,747	122,585			
1969	170,789.75	120,748	170,790			
1970	46,260.26	32,058	46,260			
1971	58,590.14	40,064	58,590			
1972	132,039.42	88,440	132,039			
1973	27,471.85	18,140	27,472			
1974	153,547.29	99,207	153,547			
1975	269,946.64	171,794	266,656	3,291	25.43	129
1976	21,388.79	13,398	20,796	593	25.94	23
1977	82,099.28	50,245	77,989	4,110	26.94	153
1978	120,849.96	72,220	112,099	8,751	27.94	313
1979	193,142.45	113,413	176,038	17,104	28.47	601
1980	149,190.09	85,456	132,643	16,547	29.46	562
1981	147,640.53	82,989	128,814	18,827	29.99	628
1982	171,540.18	93,918	145,778	25,762	30.99	831
1983	310,290.32	166,502	258,442	51,848	31.52	1,645
1984	132,435.99	69,105	107,264	25,172	32.53	774
1985	202,952.63	102,938	159,779	43,174	33.52	1,288
1986	505,555.56	250,654	389,061	116,495	34.07	3,419
1987	173,709.35	83,554	129,691	44,018	35.07	1,255
1988	229,717.47	107,094	166,230	63,487	36.07	1,760
1989	95,906.66	43,292	67,197	28,710	37.07	774
1990	131,240.11	57,693	89,550	41,690	37.61	1,108
1991	572,726.40	243,180	377,460	195,266	38.62	5,056
1992	591,578.31	242,429	376,294	215,284	39.61	5,435
1993	1,086,836.98	429,083	666,016	420,821	40.62	10,360
1994	324,428.27	124,094	192,617	131,811	41.17	3,202
1995	372,961.39	137,063	212,747	160,214	42.17	3,799
1996	1,088,643.31	383,747	595,646	492,997	43.17	11,420
1997	137,810.85	46,511	72,194	65,617	44.17	1,486
1998	42,842.53	13,817	21,447	21,396	45.17	474
1999	241,407.09	74,233	115,223	126,184	46.17	2,733
2000	393,669.48	115,896	179,892	213,777	46.73	4,575
2001	1,779.58	497	771	1,009	47.72	21
2002	69,118.47	18,261	28,344	40,774	48.73	837
2003	187,474.65	46,719	72,517	114,958	49.72	2,312
2004	3,017.91	706	1,096	1,922	50.73	38
2005	562,537.48	123,196	191,223	371,314	51.72	7,179
2006	92,697.20	18,892	29,324	63,373	52.73	1,202
2007	207,952.06	39,261	60,940	147,012	53.72	2,737

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 674.20 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
2008	114,435.81	19,866	30,836	83,600	54.73	1,527
2009	632,235.42	100,273	155,642	476,593	55.72	8,553
2010	245,290.51	35,175	54,598	190,693	56.73	3,361
2011	76,666.47	9,905	15,374	61,292	57.29	1,070
2012	141,882.80	16,175	25,107	116,776	58.29	2,003
2013	2,690,751.85	265,846	412,642	2,278,110	59.29	38,423
2014	649,954.73	54,336	84,339	565,616	60.29	9,382
2015	14,983.63	1,025	1,591	13,393	61.29	219
2017	255,062.32	9,692	15,044	240,018	63.29	3,792
2019	730,015.05	5,548	8,612	721,403	65.29	11,049
	16,490,749.42	5,679,299	8,449,945	8,040,805		157,508

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.1 0.96

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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.. -15						
1915	5,496.51	6,321	6,321			
1917	17.95	21	21			
1918	17.95	20	21			
1919	251.91	288	290			
1923	400.06	453	460			
1925	185.02	209	213			
1927	1,889.00	2,130	2,172			
1928	290.00	326	334			
1929	102.97	115	118			
1930	1,135.98	1,263	1,306			
1931	4,964.30	5,507	5,709			
1935	523.83	575	602			
1936	410.67	450	472			
1937	1,320.00	1,440	1,518			
1939	1,175.27	1,273	1,352			
1940	11,601.94	12,516	13,342			
1941	557.40	599	641			
1942	565.41	605	650			
1943	1,038.83	1,106	1,195			
1944	1,397.87	1,481	1,608			
1945	825.97	870	950			
1946	1,529.56	1,616	1,759			
1947	840.47	883	967			
1948	9,483.79	9,903	10,906			
1949	5,350.08	5,552	6,153			
1950	6,399.65	6,599	7,360			
1951	8,560.25	8,766	9,844			
1952	27,260.43	27,932	31,349			
1953	17,541.11	17,840	20,172			
1954	8,299.23	8,377	9,544			
1955	24,813.54	24,849	28,536			
1956	17,582.36	17,462	20,220			
1957	12,081.00	11,983	13,893			
1958	18,119.72	17,812	20,838			
1959	10,491.50	10,219	12,065			
1960	16,072.84	15,508	18,484			
1961	10,792.04	10,310	12,411			
1962	16,276.14	15,390	18,718			
1963	6,589.51	6,165	7,578			
1964	26,676.53	24,690	30,678			
1965	23,465.93	21,621	26,986			

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 60-R3
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1966	12,921.58	11,766	14,860			
1967	7,193.10	6,470	8,272			
1968	38,282.19	34,009	44,025			
1969	12,183.42	10,685	14,011			
1970	18,846.07	16,307	21,673			
1971	60,827.11	51,904	69,184	767	16.86	45
1972	3,825.59	3,218	4,289	110	17.44	6
1973	5,672.41	4,702	6,267	256	18.01	14
1974	13,680.27	11,167	14,885	847	18.60	46
1975	29,108.29	23,385	31,170	2,305	19.20	120
1976	9,352.14	7,392	9,853	902	19.79	46
1977	6,415.99	4,986	6,646	732	20.39	36
1978	117,629.55	89,822	119,726	15,548	21.00	740
1979	61,327.05	45,983	61,292	9,234	21.61	427
1980	10,847.16	7,982	10,639	1,835	22.23	83
1981	38,544.93	27,819	37,081	7,246	22.85	317
1982	35,134.32	24,849	33,122	7,282	23.48	310
1983	37,568.89	26,018	34,680	8,524	24.11	354
1984	14,868.05	10,076	13,431	3,667	24.74	148
1985	38,599.92	25,422	33,885	10,505	25.74	408
1986	345,608.92	222,334	296,353	101,097	26.38	3,832
1987	464.75	292	389	145	27.02	5
1988	2,398.83	1,469	1,958	801	27.67	29
1989	66,279.61	39,521	52,678	23,544	28.32	831
1990	60,923.91	35,340	47,105	22,957	28.98	792
1991	147,165.60	82,962	110,582	58,658	29.64	1,979
1992	111,425.80	60,969	81,267	46,873	30.30	1,547
1993	251,225.74	132,436	176,527	112,383	31.31	3,589
1994	11,644.59	5,942	7,920	5,471	31.97	171
1995	75,042.64	37,005	49,325	36,974	32.64	1,133
1996	61,476.84	29,241	38,976	31,722	33.32	952
1997	85,897.66	39,335	52,430	46,352	34.00	1,363
1998	194,073.66	84,944	113,224	109,961	34.99	3,143
1999	51,028.63	21,413	28,542	30,141	35.68	845
2000	1,598.32	641	854	984	36.37	27
2003	36,392.68	12,497	16,658	25,194	38.75	650
2005	12,741.12	3,889	5,184	9,468	40.14	236
2006	107,671.54	30,584	40,766	83,056	41.15	2,018
2007	36,755.23	9,722	12,959	29,310	41.85	700
2008	19,808.38	4,848	6,462	16,318	42.55	384
2009	27,774.31	6,203	8,268	23,672	43.56	543

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 675.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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.. -15						
2010	12,477.46	2,535	3,379	10,970	44.26	248
2013	14,740.76	2,072	2,762	14,190	46.69	304
2014	41,208.33	4,929	6,569	40,820	47.41	861
	2,651,047.86	1,616,130	2,097,884	950,821		29,282

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 1.10

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 676.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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.. -40						
1915	25,354.99	35,241	35,497			
1920	415.22	573	581			
1925	17,936.53	24,443	25,111			
1928	65.06	88	91			
1929	13.20	18	18			
1930	89,436.45	119,902	125,211			
1935	153,199.66	202,983	214,480			
1940	273,937.86	353,676	383,513			
1941	19,097.81	24,555	26,737			
1943	384.97	491	539			
1944	944.66	1,198	1,323			
1945	284,104.01	358,528	397,746			
1946	2,176.27	2,732	3,047			
1947	22,730.48	28,379	31,823			
1948	22,318.29	27,702	31,246			
1949	28,512.44	35,175	39,917			
1950	5,065,968.63	6,210,776	7,092,356			
1951	80,766.74	98,374	113,073			
1952	69,807.66	84,439	97,731			
1953	1,257,594.08	1,510,270	1,760,632			
1954	1,211,652.26	1,433,385	1,696,313			
1955	1,531,792.14	1,798,171	2,144,509			
1956	1,434,951.73	1,671,030	2,008,932			
1957	941,601.60	1,087,550	1,318,242			
1958	1,347,899.49	1,531,915	1,887,059			
1959	1,640,420.48	1,847,835	2,296,589			
1960	2,009,604.64	2,243,161	2,813,446			
1961	2,351,731.76	2,580,932	3,292,424			
1962	3,346,457.22	3,636,528	4,685,040			
1963	2,647,081.14	2,847,624	3,705,914			
1964	3,958,422.93	4,182,945	5,541,792			
1965	4,271,160.69	4,464,388	5,920,548	59,077	18.50	3,193
1966	6,213,892.78	6,422,804	8,517,745	181,705	18.96	9,584
1967	7,202,799.96	7,305,800	9,688,750	395,170	19.96	19,798
1968	5,955,241.34	5,967,866	7,914,419	422,919	20.45	20,681
1969	6,493,717.18	6,427,481	8,523,947	567,257	20.93	27,103
1970	4,730,788.24	4,589,811	6,086,880	536,224	21.93	24,452
1971	4,693,074.51	4,492,774	5,958,193	612,111	22.43	27,290
1972	4,418,306.19	4,143,134	5,494,510	691,119	23.42	29,510
1973	3,347,917.06	3,094,881	4,104,346	582,738	23.92	24,362
1974	3,809,647.08	3,445,978	4,569,961	763,545	24.92	30,640

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 676.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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.. -40						
1975	4,686,715.32	4,175,676	5,537,666	1,023,735	25.43	40,257
1976	1,587,667.52	1,392,321	1,846,458	376,277	25.94	14,506
1977	2,550,775.11	2,185,504	2,898,355	672,730	26.94	24,971
1978	5,173,045.95	4,327,977	5,739,643	1,502,621	27.94	53,780
1979	3,233,391.90	2,658,107	3,525,108	1,001,641	28.47	35,182
1980	5,693,957.89	4,566,099	6,055,434	1,916,107	29.46	65,041
1981	6,559,928.32	5,162,270	6,846,060	2,337,840	29.99	77,954
1982	9,567,467.88	7,333,464	9,725,437	3,669,018	30.99	118,394
1983	10,551,328.05	7,926,580	10,512,011	4,259,848	31.52	135,147
1984	7,527,000.06	5,498,624	7,292,123	3,245,677	32.53	99,775
1985	11,925,438.27	8,468,015	11,230,047	5,465,567	33.52	163,054
1986	20,008,408.59	13,888,237	18,418,196	9,593,576	34.07	281,584
1987	11,806,781.65	7,950,687	10,543,981	5,985,513	35.07	170,673
1988	11,212,211.51	7,317,986	9,704,911	5,992,185	36.07	166,127
1989	9,106,097.37	5,754,689	7,631,709	5,116,827	37.07	138,031
1990	10,009,878.21	6,160,479	8,169,857	5,843,972	37.61	155,383
1991	12,460,718.58	7,407,150	9,823,157	7,621,849	38.62	197,355
1992	17,146,850.19	9,837,491	13,046,208	10,959,382	39.61	276,682
1993	23,998,423.22	13,264,408	17,590,891	16,006,902	40.62	394,065
1994	17,369,878.58	9,301,570	12,335,485	11,982,345	41.17	291,046
1995	14,830,325.33	7,630,202	10,118,963	10,643,492	42.17	252,395
1996	21,459,797.85	10,590,410	14,044,709	15,999,008	43.17	370,605
1997	18,892,641.09	8,926,773	11,838,439	14,611,259	44.17	330,796
1998	14,118,770.07	6,374,625	8,453,851	11,312,427	45.17	250,441
1999	20,623,269.05	8,878,317	11,774,178	17,098,399	46.17	370,336
2000	19,104,628.58	7,874,164	10,442,498	16,303,982	46.73	348,898
2001	6,357,059.26	2,486,627	3,297,696	5,602,187	47.72	117,397
2002	20,458,823.05	7,567,309	10,035,556	18,606,796	48.73	381,835
2003	19,607,778.68	6,840,762	9,072,029	18,378,861	49.72	369,647
2004	22,281,409.78	7,299,390	9,680,249	21,513,725	50.73	424,083
2005	18,620,523.00	5,709,052	7,571,187	18,497,545	51.72	357,648
2006	15,975,262.14	4,558,062	6,044,776	16,320,591	52.73	309,512
2007	30,238,510.39	7,992,643	10,599,622	31,734,293	53.72	590,735
2008	21,980,414.55	5,342,120	7,084,572	23,688,008	54.73	432,816
2009	31,274,645.78	6,944,222	9,209,235	34,575,269	55.72	620,518
2010	26,455,343.27	5,311,175	7,043,533	29,993,948	56.73	528,714
2011	21,218,788.03	3,838,054	5,089,921	24,616,382	57.29	429,680
2012	32,907,819.23	5,252,088	6,965,174	39,105,773	58.29	670,883
2013	27,134,798.90	3,753,285	4,977,503	33,011,215	59.29	556,775
2014	47,693,803.61	5,582,083	7,402,804	59,368,521	60.29	984,716
2015	56,566,619.52	5,416,819	7,183,635	72,009,632	61.29	1,174,900

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 676.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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.. -40						
2016	52,996,750.51	3,947,198	5,234,665	68,960,786	62.29	1,107,092
2017	62,797,937.82	3,340,850	4,430,543	83,486,570	63.29	1,319,112
2018	75,599,150.44	2,413,125	3,200,219	102,638,592	64.29	1,596,494
2019	54,804,686.62	583,122	773,321	75,953,241	65.29	1,163,321
	1,037,148,446.15	363,365,347	478,591,846	973,415,979		18,174,969

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.6 1.75

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 677.00 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. -5						
1970	735.34	707	772			
1971	770.86	734	809			
1972	851.60	807	894			
1978	419,417.62	369,178	440,389			
1979	722,697.16	626,947	758,832			
1980	21,213.30	18,124	22,274			
1981	1,571.53	1,321	1,650			
1984	976.57	775	1,025			
1985	11,358.24	8,805	11,926			
1988	2,122.33	1,537	2,228			
1991	238,706.37	159,308	250,642			
1997	4,018.28	2,174	4,219			
1998	75,144.69	39,017	78,902			
1999	24,152.13	11,957	25,360			
2000	14.40	7	15			
2003	18,211.41	7,350	19,122			
2006	13,751.39	4,561	14,440			
	1,555,713.22	1,253,309	1,633,499			

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

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 678.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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-R3						
NET SALVAGE PERCENT.. -40						
1917	61.76	85	86			
1920	296.71	405	415			
1925	170.15	230	238			
1927	219.65	293	308			
1929	684.52	911	958			
1930	1,567.13	2,081	2,194			
1931	1,389.90	1,843	1,946			
1935	351.10	457	492			
1936	89.45	116	125			
1938	95.56	123	134			
1939	212.36	273	297			
1940	4,125.09	5,280	5,775			
1941	271.38	346	380			
1942	384.52	488	538			
1944	238.96	301	335			
1945	2,938.48	3,678	4,114			
1946	1,118.23	1,392	1,566			
1947	1,396.80	1,730	1,956			
1948	4,939.00	6,081	6,915			
1949	4,870.85	5,961	6,819			
1950	33,117.06	40,281	46,364			
1951	11,490.73	13,885	16,087			
1952	18,915.36	22,700	26,482			
1953	19,107.81	22,770	26,751			
1954	33,420.20	39,536	46,788			
1955	34,198.04	40,145	47,877			
1956	23,288.80	27,120	32,604			
1957	30,903.00	35,693	43,264			
1958	39,895.05	45,688	55,526	327	13.68	24
1959	29,759.69	33,777	41,050	614	14.13	43
1960	35,698.01	40,142	48,785	1,192	14.58	82
1961	39,503.77	44,001	53,475	1,830	15.03	122
1962	29,951.25	33,034	40,147	1,785	15.49	115
1963	35,022.77	38,230	46,462	2,570	15.96	161
1964	51,451.72	55,566	67,531	4,501	16.45	274
1965	58,361.36	61,900	75,228	6,478	17.44	371
1966	61,235.09	64,211	78,037	7,692	17.93	429
1967	119,344.29	123,674	150,304	16,778	18.43	910
1968	98,892.14	101,248	123,049	15,400	18.92	814
1969	87,486.78	88,456	107,502	14,979	19.43	771
1970	139,557.01	139,267	169,254	26,126	19.94	1,310

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 678.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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-R3						
NET SALVAGE PERCENT.. -40						
1971	134,426.33	132,340	160,836	27,361	20.47	1,337
1972	105,201.15	102,140	124,133	23,149	20.99	1,103
1973	108,470.56	103,097	125,296	26,563	21.99	1,208
1974	74,010.99	69,298	84,219	19,396	22.53	861
1975	96,800.60	89,254	108,472	27,049	23.07	1,172
1976	123,202.58	111,804	135,878	36,606	23.61	1,550
1977	118,018.17	105,331	128,011	37,214	24.17	1,540
1978	223,473.36	194,757	236,692	76,171	25.17	3,026
1979	100,326.57	85,904	104,401	36,056	25.72	1,402
1980	156,807.61	131,806	160,187	59,344	26.29	2,257
1981	169,176.86	139,503	169,541	67,307	26.86	2,506
1982	314,162.80	254,001	308,693	131,135	27.44	4,779
1983	341,326.90	268,604	326,440	151,418	28.44	5,324
1984	473,884.50	365,024	443,621	219,817	29.02	7,575
1985	389,288.41	293,321	356,479	188,525	29.60	6,369
1986	770,978.42	567,749	689,997	389,373	30.19	12,897
1987	589,556.06	421,108	511,782	313,596	31.20	10,051
1988	717,406.08	499,874	607,508	396,861	31.79	12,484
1989	514,858.92	349,589	424,863	295,939	32.39	9,137
1990	186,184.77	122,249	148,572	112,087	33.40	3,356
1991	786,553.99	502,136	610,257	490,919	34.00	14,439
1992	1,408,766.78	873,323	1,061,368	910,905	34.61	26,319
1993	2,175,017.68	1,307,229	1,588,703	1,456,322	35.23	41,338
1994	2,470,308.40	1,428,678	1,736,303	1,722,129	36.23	47,533
1995	1,204,230.58	673,358	818,346	867,577	36.85	23,543
1996	1,551,020.07	836,868	1,017,063	1,154,365	37.48	30,799
1997	1,101,092.85	568,825	691,305	850,225	38.48	22,095
1998	1,970,996.67	979,033	1,189,840	1,569,555	39.10	40,142
1999	852,438.72	403,613	490,519	702,895	40.11	17,524
2000	610,156.86	276,511	336,050	518,170	40.74	12,719
2001	118,434.94	51,235	62,267	103,542	41.38	2,502
2002	344,691.60	141,006	171,368	311,200	42.38	7,343
2003	1,459,073.64	566,237	688,160	1,354,543	43.02	31,486
2004	575,032.62	210,922	256,338	548,708	43.67	12,565
2005	775,845.99	266,115	323,415	762,769	44.67	17,076
2006	1,062,766.98	341,467	414,992	1,072,882	45.32	23,673
2007	421,013.21	125,251	152,220	437,198	46.32	9,439
2008	522,204.21	143,731	174,679	556,407	46.98	11,843
2009	576,974.39	145,882	177,294	630,470	47.64	13,234
2010	616,068.62	140,932	171,278	691,218	48.64	14,211
2011	765,972.31	157,637	191,579	880,782	49.31	17,862

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 678.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (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-R3						
NET SALVAGE PERCENT.. -40						
2012	785,842.58	142,803	173,551	926,629	50.30	18,422
2013	399,480.31	63,254	76,874	482,398	50.97	9,464
2014	1,680,406.51	226,317	275,048	2,077,521	51.65	40,223
2015	217,690.18	24,137	29,334	275,432	52.32	5,264
2016	1,097,868.08	95,295	115,814	1,421,201	52.99	26,820
2017	443,455.86	27,627	33,576	587,262	53.68	10,940
2018	499,871.12	18,755	22,793	677,027	54.37	12,452
2019	142,611.10	1,817	2,209	197,447	54.45	3,626
	33,399,470.02	16,290,145	19,786,322	26,972,936		660,256

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.9 1.98

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 679.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 60-R2.5
NET SALVAGE PERCENT.. -40

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1938	1,382.52	1,783	1,936			
1939	9.70	12	14			
1940	443.43	568	621			
1947	1,172.79	1,464	1,642			
1949	9.12	11	13			
1950	775.41	951	1,086			
1952	4,191.77	5,070	5,868			
1953	3,956.30	4,751	5,539			
1954	106.77	128	149			
1955	9,513.61	11,340	13,319			
1956	15,801.44	18,684	22,122			
1957	3,037.08	3,561	4,252			
1958	594.67	691	833			
1959	4,968.38	5,723	6,956			
1960	2,814.52	3,212	3,940			
1961	2,832.24	3,201	3,965			
1962	988.21	1,114	1,383			
1963	2,068.81	2,307	2,896			
1964	21,665.22	23,904	30,331			
1966	6,265.39	6,758	8,772			
1967	161.00	172	225			
1968	6,939.24	7,305	9,715			
1969	5,822.12	6,051	8,151			
1970	12,239.13	12,553	17,135			
1971	17,166.94	17,367	24,034			
1972	16,779.49	16,738	23,491			
1973	11,552.21	11,431	16,173			
1974	127,843.70	124,607	178,839	142	19.86	7
1975	547.07	525	753	13	20.44	1
1976	17,481.53	16,500	23,681	793	21.02	38
1977	13,884.64	12,888	18,497	941	21.60	44
1978	6,029.02	5,500	7,894	547	22.19	25
1979	644.17	577	828	74	22.79	3
1980	1,422.62	1,251	1,795	197	23.40	8
1981	58,120.64	50,123	71,938	9,431	24.00	393
1982	12,108.33	10,235	14,690	2,262	24.61	92
1983	11,370.57	9,413	13,510	2,409	25.23	95
1984	44,997.56	36,450	52,314	10,683	25.85	413
1985	106,734.81	84,547	121,344	28,085	26.48	1,061
1986	932,943.57	722,024	1,036,266	269,855	27.10	9,958
1987	57,915.98	43,744	62,782	18,300	27.74	660

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 679.00 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 60-R2.5
NET SALVAGE PERCENT.. -40

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1988	39,720.74	29,250	41,980	13,629	28.38	480
1989	508,687.06	364,912	523,731	188,431	29.02	6,493
1990	370,827.82	258,853	371,512	147,647	29.67	4,976
1991	1,135,804.00	770,416	1,105,720	484,406	30.32	15,976
1992	355,948.39	234,314	336,293	162,035	30.98	5,230
1993	437,477.47	279,163	400,661	211,807	31.64	6,694
1994	418,773.98	258,668	371,247	215,037	32.30	6,657
1995	343,687.90	205,120	294,393	186,770	32.97	5,665
1996	920,490.30	533,001	764,976	523,710	33.32	15,718
1997	1,110,529.59	619,098	888,544	666,197	34.00	19,594
1998	934,464.05	500,667	718,569	589,681	34.68	17,003
1999	836,058.69	429,567	616,525	553,957	35.36	15,666
2000	209,850.34	103,120	148,000	145,790	36.06	4,043
2001	1,739.22	815	1,170	1,265	36.75	34
2002	178,654.54	79,662	114,333	135,783	37.45	3,626
2003	289,839.34	122,544	175,878	229,897	38.14	6,028
2004	12,662.12	5,056	7,256	10,471	38.85	270
2005	109,272.39	41,259	59,216	93,765	39.26	2,388
2006	18,884.89	6,673	9,577	16,862	39.98	422
2007	225,605.05	74,224	106,528	209,319	40.69	5,144
2008	51,434.96	15,655	22,469	49,540	41.41	1,196
2012	363.11	74	106	402	43.78	9
2013	16,632.23	2,980	4,277	19,008	44.26	429
2014	587,283.81	89,948	129,096	693,101	44.75	15,488
2018	50,250.72	2,251	3,231	67,120	45.45	1,477
	10,710,244.43	6,312,524	9,034,980	5,959,363		173,504

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3 1.62

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 680.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R3						
NET SALVAGE PERCENT.. -120						
1930	9.37	21	21			
1940	3,996.34	8,737	8,792			
1945	9.40	20	21			
1950	6,921.22	14,604	15,227			
1953	221.75	464	488			
1954	264.88	550	579	4	3.94	1
1955	8,376.62	17,354	18,265	164	3.99	41
1956	455.11	941	990	11	4.07	3
1958	11,268.89	23,021	24,229	563	4.73	119
1959	96,404.29	196,310	206,612	5,477	4.86	1,127
1960	48,790.63	98,988	104,183	3,156	5.02	629
1961	189,119.72	379,699	399,624	16,439	5.60	2,936
1962	548,191.92	1,095,671	1,153,168	52,854	5.79	9,128
1963	795,892.45	1,582,871	1,665,934	85,029	6.00	14,172
1964	994,966.42	1,968,063	2,071,339	117,587	6.23	18,874
1965	1,082,232.94	2,128,060	2,239,732	141,180	6.48	21,787
1966	1,015,905.50	1,973,051	2,076,589	158,403	7.10	22,310
1967	1,476,309.46	2,847,742	2,997,181	250,700	7.38	33,970
1968	1,501,666.90	2,875,512	3,026,408	277,259	7.67	36,149
1969	1,194,751.91	2,269,933	2,389,050	239,404	7.98	30,001
1970	1,594,883.86	3,004,889	3,162,574	346,170	8.30	41,707
1971	1,544,384.37	2,883,922	3,035,259	362,387	8.64	41,943
1972	1,729,414.25	3,180,739	3,347,652	457,059	9.32	49,041
1973	1,436,863.77	2,616,443	2,753,744	407,356	9.68	42,082
1974	1,267,992.74	2,284,669	2,404,560	385,024	10.06	38,273
1975	1,115,159.46	1,986,969	2,091,238	362,113	10.45	34,652
1976	540,954.87	947,320	997,032	193,069	11.15	17,316
1977	227,074.04	392,756	413,366	86,197	11.56	7,456
1978	244,750.53	417,838	439,765	98,686	11.98	8,238
1979	2,575,747.76	4,314,584	4,540,997	1,125,648	12.69	88,704
1980	4,348,385.99	7,179,620	7,556,379	2,010,070	13.13	153,090
1981	4,449,625.04	7,236,158	7,615,884	2,173,291	13.58	160,036
1982	4,463,418.86	7,107,370	7,480,338	2,339,183	14.31	163,465
1983	4,833,701.68	7,569,383	7,966,595	2,667,549	14.78	180,484
1984	4,889,155.25	7,484,123	7,876,861	2,879,281	15.52	185,521
1985	7,737,175.61	11,627,582	12,237,753	4,784,033	16.01	298,815
1986	9,885,441.98	14,497,198	15,257,956	6,490,016	16.75	387,464
1987	9,616,445.83	13,819,217	14,544,397	6,611,784	17.25	383,292
1988	12,879,135.44	18,028,987	18,975,080	9,359,018	18.00	519,945
1989	9,763,747.11	13,365,008	14,066,353	7,413,891	18.52	400,318
1990	10,483,052.80	13,948,331	14,680,286	8,382,430	19.28	434,773

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 680.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 48-R3
NET SALVAGE PERCENT.. -120

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1991	11,312,055.58	14,683,048	15,453,558	9,432,964	19.81	476,172
1992	12,874,852.16	16,201,714	17,051,918	11,272,757	20.58	547,753
1993	11,529,986.75	14,116,163	14,856,925	10,509,046	21.12	497,587
1994	15,985,354.74	18,920,266	19,913,129	15,254,651	21.90	696,559
1995	13,333,557.81	15,235,990	16,035,517	13,298,310	22.67	586,604
1996	12,734,150.30	14,088,809	14,828,136	13,186,995	23.23	567,671
1997	17,952,776.06	19,108,217	20,110,943	19,385,164	24.01	807,379
1998	16,045,211.95	16,393,072	17,253,318	18,046,148	24.80	727,667
1999	19,307,451.70	18,982,700	19,978,840	22,497,554	25.37	886,778
2000	16,538,900.60	15,536,643	16,351,947	20,033,634	26.16	765,812
2001	535,020.88	479,058	504,197	672,849	26.95	24,967
2002	41,146,461.95	35,013,993	36,851,394	53,670,822	27.75	1,934,084
2003	25,133,964.90	20,348,458	21,416,268	33,878,455	28.34	1,195,429
2004	25,050,078.28	19,134,252	20,138,345	34,971,827	29.14	1,200,131
2005	23,216,431.41	16,661,040	17,535,348	33,540,801	29.95	1,119,893
2006	19,900,588.24	13,357,673	14,058,633	29,722,661	30.75	966,591
2007	16,094,438.37	10,048,724	10,576,043	24,831,721	31.55	787,059
2008	20,652,446.61	11,913,157	12,538,314	32,897,069	32.36	1,016,597
2009	21,152,897.71	11,187,345	11,774,414	34,761,961	33.17	1,047,994
2010	18,801,928.03	9,038,087	9,512,371	31,851,871	33.98	937,371
2011	21,056,749.91	9,135,260	9,614,644	36,710,206	34.60	1,060,989
2012	24,475,427.10	9,412,270	9,906,190	43,939,750	35.42	1,240,535
2013	28,477,322.59	9,529,082	10,029,132	52,620,978	36.24	1,452,014
2014	31,069,807.37	8,831,282	9,294,714	59,058,862	37.06	1,593,601
2015	39,763,926.45	9,290,444	9,777,971	77,702,667	37.87	2,051,826
2016	31,255,741.23	5,727,927	6,028,507	62,734,124	38.52	1,628,612
2017	53,635,345.55	7,056,266	7,426,552	110,571,208	39.34	2,810,656
2018	51,877,354.73	4,131,513	4,348,319	109,781,861	39.99	2,745,233
2019	50,006,357.35	1,353,172	1,424,181	108,589,805	40.15	2,704,603
	795,518,853.27	536,290,343	564,432,269	1,185,709,208		37,906,029

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 4.76

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 681.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. -10						
1930	637.86	702	702			
1935	138.85	153	153			
1940	88.57	97	97			
1945	3,530.54	3,884	3,884			
1950	837.34	921	921			
1953	1,445.55	1,565	970	620	1.07	579
1954	1,154.54	1,248	773	497	1.17	425
1955	9,773.21	10,540	6,533	4,218	1.29	3,270
1956	4,064.38	4,344	2,692	1,779	1.86	956
1957	4,121.11	4,392	2,722	1,811	2.01	901
1958	4,071.23	4,324	2,680	1,798	2.19	821
1959	1,688.94	1,787	1,108	750	2.39	314
1960	5,189.67	5,469	3,390	2,319	2.61	889
1961	2,845.16	2,966	1,838	1,292	3.23	400
1962	2,338.60	2,426	1,504	1,068	3.48	307
1963	722.74	746	462	333	3.74	89
1964	452.10	464	288	209	4.02	52
1965	7,227.93	7,366	4,565	3,386	4.32	784
1966	636.30	648	402	298	4.30	69
1967	50,114.84	50,650	31,392	23,734	4.64	5,115
1968	117,345.54	117,669	72,930	56,150	4.99	11,253
1969	46,076.17	45,818	28,397	22,287	5.36	4,158
1970	42,354.37	41,973	26,014	20,576	5.45	3,775
1971	29,876.97	29,328	18,177	14,688	5.85	2,511
1972	5,007.12	4,866	3,016	2,492	6.26	398
1973	100,117.69	96,782	59,984	50,145	6.41	7,823
1974	250,352.85	239,312	148,323	127,065	6.86	18,523
1975	484,311.17	459,916	285,051	247,691	7.05	35,133
1976	412,140.61	388,525	240,803	212,552	7.26	29,277
1977	419,662.38	390,445	241,993	219,636	7.75	28,340
1978	904,738.62	834,287	517,082	478,130	8.00	59,766
1979	295,701.38	270,040	167,368	157,904	8.28	19,071
1980	309,306.95	279,539	173,255	166,983	8.58	19,462
1981	592,644.32	529,611	328,247	323,662	8.89	36,407
1982	570,281.31	503,416	312,012	315,297	9.23	34,160
1983	321,166.03	279,800	173,417	179,866	9.59	18,756
1984	450,407.06	386,945	239,824	255,624	9.95	25,691
1985	653,924.94	555,889	344,534	374,783	10.14	36,961
1986	90,463.86	75,668	46,898	52,612	10.56	4,982
1987	49,257.31	40,681	25,214	28,969	10.79	2,685
1988	169,521.51	137,450	85,190	101,284	11.24	9,011

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 681.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S1						
NET SALVAGE PERCENT.. -10						
1989	425,662.89	339,888	210,659	257,570	11.52	22,359
1990	1,528,049.97	1,195,088	740,702	940,153	11.99	78,411
1991	1,880,448.27	1,444,222	895,112	1,173,381	12.32	95,242
1992	1,604,054.70	1,208,302	748,892	1,015,568	12.66	80,219
1993	1,137,270.79	838,669	519,798	731,200	13.03	56,117
1994	1,913,353.17	1,379,413	854,944	1,249,744	13.41	93,195
1995	1,991,162.01	1,400,464	867,992	1,322,286	13.82	95,679
1996	3,119,467.89	2,144,977	1,329,432	2,101,983	14.09	149,183
1997	3,699,498.64	2,472,190	1,532,235	2,537,214	14.54	174,499
1998	4,271,812.79	2,778,045	1,721,801	2,977,193	14.87	200,215
1999	3,181,940.46	2,002,077	1,240,865	2,259,270	15.34	147,280
2000	3,086,988.68	1,880,532	1,165,532	2,230,156	15.71	141,958
2002	3,650.27	2,059	1,276	2,739	16.63	165
2003	5,662,479.73	3,062,665	1,898,205	4,330,523	17.06	253,841
2004	2,308,577.85	1,192,519	739,110	1,800,326	17.50	102,876
2005	3,329,978.49	1,635,885	1,013,903	2,649,073	17.97	147,416
2006	3,427,609.34	1,593,358	987,545	2,782,825	18.45	150,831
2007	2,573,212.64	1,125,137	697,347	2,133,187	18.95	112,569
2008	3,713,265.57	1,517,018	940,230	3,144,362	19.46	161,581
2009	2,460,805.50	932,252	577,799	2,129,087	19.99	106,508
2010	1,758,454.01	610,078	378,119	1,556,180	20.62	75,469
2011	1,877,833.19	591,593	366,663	1,698,954	21.18	80,215
2012	2,501,213.49	705,717	437,395	2,313,940	21.74	106,437
2013	3,201,690.19	792,066	490,914	3,030,945	22.40	135,310
2014	3,024,640.21	640,468	396,955	2,930,149	23.07	127,011
2015	29,163,664.24	5,110,349	3,167,336	28,912,695	23.75	1,217,377
2016	5,694,049.86	782,932	485,252	5,778,203	24.51	235,749
2017	3,917,667.99	387,849	240,385	4,069,050	25.28	160,959
2018	4,530,133.20	270,585	167,705	4,815,442	26.12	184,358
2019	4,910,729.51	98,313	60,934	5,340,869	26.97	198,030
	118,315,103.16	45,947,362	28,479,842	101,666,772		5,314,173

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 4.49

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 682.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. -100						
1963	77.77	149	133	23	2.67	9
1964	87.21	166	149	25	2.98	8
1965	96.89	184	165	29	2.97	10
1966	175.90	331	296	56	3.32	17
1967	92,177.82	172,280	154,177	30,179	3.68	8,201
1968	252,853.56	471,420	421,883	83,824	3.75	22,353
1969	251,169.66	464,262	415,477	86,862	4.14	20,981
1970	280,248.33	516,049	461,823	98,674	4.26	23,163
1971	307,920.55	561,524	502,519	113,322	4.69	24,162
1972	350,323.61	635,627	568,835	131,812	4.86	27,122
1973	358,274.29	643,031	575,461	141,088	5.32	26,520
1974	362,414.90	646,403	578,479	146,351	5.52	26,513
1975	222,566.09	394,209	352,786	92,346	5.75	16,060
1976	304,281.12	532,127	476,211	132,351	6.25	21,176
1977	238,243.66	413,115	369,705	106,782	6.52	16,378
1978	315,932.24	542,772	485,738	146,126	6.81	21,458
1979	614,411.03	1,040,075	930,784	298,038	7.35	40,549
1980	794,820.53	1,331,165	1,191,286	398,355	7.67	51,937
1981	1,183,069.70	1,949,462	1,744,613	621,526	8.23	75,520
1982	1,049,835.32	1,708,712	1,529,161	570,510	8.58	66,493
1983	1,366,587.75	2,184,900	1,955,311	777,864	9.16	84,920
1984	1,024,470.26	1,614,770	1,445,090	603,851	9.55	63,230
1985	1,140,523.11	1,762,793	1,577,559	703,487	10.14	69,377
1986	1,626,262.33	2,473,220	2,213,334	1,039,191	10.56	98,408
1987	1,650,112.53	2,456,027	2,197,948	1,102,277	11.17	98,682
1988	2,150,000.43	3,128,681	2,799,919	1,500,082	11.79	127,233
1989	1,409,785.53	2,012,328	1,800,873	1,018,698	12.24	83,227
1990	1,449,678.35	2,018,532	1,806,425	1,092,932	12.87	84,921
1991	1,570,134.48	2,130,044	1,906,219	1,234,050	13.52	91,276
1992	1,872,488.11	2,471,684	2,211,959	1,533,017	14.17	108,188
1993	1,608,922.86	2,063,604	1,846,760	1,371,086	14.82	92,516
1994	2,553,615.76	3,177,719	2,843,804	2,263,428	15.48	146,216
1995	1,815,485.71	2,197,464	1,966,555	1,664,416	15.98	104,156
1996	3,337,515.01	3,906,228	3,495,762	3,179,268	16.66	190,832
1997	4,664,943.61	5,269,520	4,715,799	4,614,088	17.34	266,095
1998	1,579,990.72	1,719,030	1,538,394	1,621,587	18.02	89,988
1999	3,535,451.90	3,696,669	3,308,223	3,762,681	18.71	201,105
2000	5,030,721.65	5,042,795	4,512,898	5,548,545	19.41	285,860
2001	65,142.29	62,185	55,651	74,634	20.26	3,684
2002	20,908.10	19,026	17,027	24,789	20.96	1,183
2003	70,940.45	61,335	54,890	86,991	21.67	4,014

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 682.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. -100						
2004	61,631.92	50,440	45,140	78,124	22.38	3,491
2005	881,188.32	679,749	608,321	1,154,056	23.09	49,981
2006	1,133,006.26	816,671	730,855	1,535,158	23.96	64,072
2007	1,098,022.89	738,311	660,729	1,535,317	24.68	62,209
2008	881,729.67	549,494	491,753	1,271,706	25.40	50,067
2009	753,103.13	430,173	384,970	1,121,236	26.26	42,697
2010	691,694.36	360,096	322,257	1,061,132	27.00	39,301
2011	1,687,068.86	791,573	708,395	2,665,743	27.73	96,132
2012	918,915.43	381,901	341,771	1,496,060	28.60	52,310
2013	924,809.21	335,521	300,264	1,549,354	29.34	52,807
2014	856,121.75	263,685	235,977	1,476,266	30.21	48,867
2015	13,377,604.51	3,395,236	3,038,465	23,716,744	30.96	766,045
2016	7,807,164.09	1,552,064	1,388,973	14,225,355	31.71	448,608
2017	2,699,448.45	386,021	345,458	5,053,439	32.47	155,634
2018	2,043,751.14	177,398	158,757	3,928,745	33.10	118,693
2019	2,056,146.94	60,862	54,466	4,057,827	33.40	121,492
	84,394,068.05	72,460,812	64,846,632	103,941,504		4,956,147

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 5.87

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 683.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 50-R4
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1967	6.97	8	9			
1968	2,509.92	2,907	3,263			
1969	85,027.30	97,691	110,535			
1970	119,770.86	136,426	155,702			
1971	109,178.17	122,530	141,932			
1972	126,332.31	140,418	164,232			
1973	110,564.44	121,642	143,734			
1974	82,037.80	88,796	106,649			
1975	82,241.70	88,012	106,914			
1976	116,212.79	122,236	151,077			
1977	92,841.01	95,927	120,693			
1978	107,185.63	109,299	139,341			
1979	191,214.08	191,281	248,578			
1980	306,107.13	300,205	397,939			
1981	265,140.00	256,099	344,682			
1982	260,996.13	246,837	339,295			
1983	311,647.33	288,380	405,142			
1984	271,507.09	245,589	352,959			
1985	416,042.79	367,565	540,856			
1986	514,510.40	443,657	668,864			
1987	377,529.82	317,442	484,755	6,034	17.75	340
1988	546,176.80	449,591	686,555	23,475	18.25	1,286
1989	433,739.70	345,647	527,826	36,036	19.25	1,872
1990	612,663.18	474,612	724,764	71,698	20.00	3,585
1991	526,725.61	396,192	605,011	79,732	20.76	3,841
1992	709,458.95	517,408	790,116	132,181	21.52	6,142
1993	744,964.62	526,064	803,335	165,119	22.28	7,411
1994	632,489.96	431,921	659,572	162,665	23.04	7,060
1995	643,923.76	422,485	645,163	191,938	24.04	7,984
1996	1,010,428.83	638,914	975,664	337,893	24.81	13,619
1997	579,435.74	350,872	535,805	217,461	25.81	8,425
1998	674,826.56	392,317	599,094	278,181	26.58	10,466
1999	1,486,952.44	824,247	1,258,680	674,358	27.58	24,451
2000	4,688,375.90	2,484,277	3,793,656	2,301,233	28.34	81,201
2001	1,849.96	930	1,420	985	29.35	34
2004	6,453.41	2,731	4,170	4,219	32.12	131
2005	623,980.09	248,219	379,047	432,127	32.89	13,139
2006	855,689.08	316,810	483,790	628,606	33.90	18,543
2007	707,482.63	242,624	370,503	549,224	34.89	15,742
2008	669,730.89	211,220	322,547	548,103	35.90	15,267
2009	428,279.77	123,936	189,258	367,506	36.67	10,022

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 683.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -30						
2010	443,521.92	116,123	177,328	399,250	37.67	10,599
2011	632,835.52	148,248	226,384	596,302	38.67	15,420
2012	277,877.41	57,437	87,710	273,531	39.67	6,895
2013	446,046.30	79,905	122,020	457,840	40.67	11,257
2014	460,598.14	69,817	106,615	492,163	41.67	11,811
2015	437,279.26	54,231	82,815	485,648	42.67	11,381
2016	383,271.91	36,970	56,456	441,797	43.67	10,117
2017	545,152.16	37,703	57,575	651,123	44.45	14,648
2018	599,960.13	24,958	38,112	741,836	45.45	16,322
2019	787,981.67	10,858	16,581	1,007,795	46.45	21,696
	25,546,755.97	13,820,214	20,454,723	12,756,060		380,707

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 1.49

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 684.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
2005	1,601.49	490	1,290	311	32.89	9
2006	11,155.97	3,177	8,366	2,790	33.90	82
2007	4,187.50	1,105	2,910	1,278	34.89	37
2008	2,981.48	723	1,904	1,077	35.90	30
2009	3,366.55	749	1,972	1,395	36.67	38
2010	92.76	19	50	43	37.67	1
2012	3,276.03	521	1,371	1,905	39.67	48
2014	139.86	16	42	98	41.67	2
2019	2,379.89	25	66	2,314	46.45	50
	29,181.53	6,825	17,971	11,210		297

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.7   1.02

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 685.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -20						
1931	42.67	51	51			
1940	1,601.73	1,849	1,922			
1944	88.00	100	106			
1945	789.04	896	947			
1948	148.75	167	178			
1949	1,308.99	1,462	1,571			
1950	6,883.67	7,636	8,260			
1951	6,375.36	7,075	7,650			
1952	4,728.42	5,209	5,674			
1953	4,472.96	4,926	5,368			
1954	10,296.02	11,248	12,355			
1955	15,405.34	16,812	18,486			
1956	10,804.69	11,691	12,966			
1957	8,036.15	8,679	9,643			
1958	2,263.48	2,422	2,716			
1959	13,718.77	14,642	16,463			
1960	31,460.29	33,471	37,752			
1961	29,065.21	30,606	34,878			
1962	60,065.96	62,997	72,079			
1963	62,958.54	65,736	75,550			
1964	73,609.28	75,982	88,331			
1965	138,241.42	141,935	165,890			
1966	187,456.28	190,148	224,948			
1967	161,826.16	163,121	194,191			
1968	215,063.05	215,313	258,076			
1969	180,989.95	178,789	217,188			
1970	235,020.50	230,358	282,025			
1971	203,225.59	197,535	243,871			
1972	165,003.90	158,008	198,005			
1973	50,581.18	47,981	60,697			
1974	24,488.20	22,862	29,386			
1975	29,912.61	27,632	35,895			
1976	45,384.09	41,456	54,461			
1977	35,412.17	31,786	42,495			
1978	102,737.01	91,070	123,284			
1979	109,519.64	95,282	131,424			
1980	435,074.86	373,294	522,090			
1981	763,489.32	641,972	916,187			
1982	651,409.97	539,367	781,692			
1983	653,532.42	529,518	784,239			
1984	531,092.59	423,047	637,311			

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 685.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -20						
1985	563,410.56	438,514	676,093			
1986	684,512.70	522,831	809,440	11,975	19.13	626
1987	851,171.26	634,089	981,688	39,718	19.85	2,001
1988	955,925.38	697,443	1,079,772	67,338	20.31	3,316
1989	1,632,436.99	1,159,096	1,794,498	164,426	21.05	7,811
1990	903,505.65	626,888	970,540	113,667	21.52	5,282
1991	1,484,518.34	1,000,090	1,548,326	233,096	22.26	10,472
1992	1,546,216.89	1,015,308	1,571,887	283,573	22.75	12,465
1993	2,137,353.01	1,359,357	2,104,539	460,285	23.50	19,587
1994	2,231,753.47	1,379,491	2,135,710	542,394	24.00	22,600
1995	1,704,865.79	1,017,600	1,575,435	470,404	24.76	18,999
1996	2,093,354.26	1,210,294	1,873,762	638,263	25.28	25,248
1997	2,232,699.92	1,241,828	1,922,582	756,658	26.04	29,058
1998	2,836,948.49	1,522,420	2,356,991	1,047,347	26.58	39,404
1999	2,334,410.38	1,200,074	1,857,939	943,353	27.35	34,492
2000	2,252,551.44	1,112,040	1,721,646	981,416	27.90	35,176
2001	521,007.79	245,207	379,626	245,583	28.67	8,566
2002	2,358,828.27	1,060,057	1,641,167	1,189,427	29.23	40,692
2003	1,556,546.11	662,715	1,026,007	841,848	30.01	28,052
2004	1,301,530.97	525,402	813,421	748,416	30.58	24,474
2005	323,021.71	123,110	190,597	197,029	31.16	6,323
2006	445,063.75	158,621	245,575	288,502	31.95	9,030
2007	168,065.70	55,966	86,646	115,033	32.55	3,534
2008	897,335.84	277,384	429,442	647,361	33.14	19,534
2009	409,013.43	116,471	180,319	310,497	33.75	9,200
2010	26,486.48	6,853	10,610	21,174	34.56	613
2011	84,821.45	19,808	30,666	71,120	35.17	2,022
2012	76,476.75	15,968	24,722	67,050	35.60	1,883
2013	110,118.79	20,099	31,117	101,026	36.24	2,788
2014	109,056.07	16,987	26,299	104,568	36.87	2,836
2015	4,790.77	619	958	4,791	37.34	128
2016	26,248.52	2,677	4,145	27,353	37.65	727
2019	9,888.57	159	246	11,620	36.68	317
	40,137,519.73	24,149,597	36,418,712	11,746,312		427,256

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.5 1.06

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 687.00 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R4						
NET SALVAGE PERCENT.. 0						
2002	7.12	5	1	6	7.88	1
2003	25.84	17	2	24	8.63	3
2004	7,242.69	4,513	627	6,616	9.38	705
2005	131,789.04	77,584	10,778	121,011	10.13	11,946
2006	10,413.93	5,751	799	9,615	10.95	878
2008	174,140.01	82,908	11,517	162,623	12.65	12,856
2009	17,198.87	7,512	1,044	16,155	13.54	1,193
	340,817.50	178,290	24,768	316,050		27,582

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5   8.09

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. IOWA 55-S0
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1915	8,750.83	9,885	10,063			
1921	275.92	303	317			
1923	14,034.39	15,420	16,140			
1926	7,328.32	7,959	8,428			
1927	604.08	649	695			
1928	58.91	63	68			
1930	95.48	101	110			
1931	1,616.96	1,711	1,860			
1939	230.17	234	265			
1940	25,961.22	26,344	29,855			
1942	328.33	328	378			
1943	30.15	30	35			
1945	1,915.01	1,887	2,202			
1947	2,263.66	2,189	2,603			
1948	4,579.00	4,405	5,266			
1949	43,503.53	41,619	50,029			
1950	966.00	919	1,111			
1951	67,003.26	63,338	77,054			
1952	39.00	37	45			
1953	21,756.84	20,299	25,020			
1954	11,827.00	10,957	13,601			
1956	9,569.78	8,736	10,934	71	16.50	4
1957	6,706.34	6,073	7,601	111	16.87	7
1959	358.00	319	399	13	17.62	1
1960	86.28	76	95	4	18.02	
1963	3,147.37	2,720	3,404	215	18.69	12
1964	266,889.68	228,259	285,692	21,231	19.13	1,110
1965	24,673.47	20,878	26,131	2,243	19.57	115
1966	1,458,876.78	1,220,701	1,527,845	149,863	20.03	7,482
1967	27,936.02	23,105	28,919	3,207	20.50	156
1968	286,059.63	235,476	294,725	34,244	20.45	1,675
1969	57,738.35	46,944	58,756	7,643	20.93	365
1970	535,448.90	429,805	537,950	77,816	21.42	3,633
1971	65,757.22	52,451	65,648	9,973	21.43	465
1972	169,745.48	133,522	167,118	28,089	21.94	1,280
1973	119,588.80	93,367	116,859	20,668	21.99	940
1974	13,591.71	10,454	13,084	2,546	22.53	113
1975	428,673.56	324,673	406,365	86,610	23.07	3,754
1976	280,658.17	210,599	263,588	59,169	23.17	2,554
1977	775,168.26	572,128	716,083	175,360	23.72	7,393
1978	47,642.38	34,791	43,545	11,244	23.86	471

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. -15						
1979	90,091.67	65,043	81,409	22,196	24.01	924
1980	1,301,584.19	922,342	1,154,415	342,407	24.60	13,919
1981	46,033.16	32,202	40,304	12,634	24.79	510
1982	901,613.37	622,113	778,645	258,210	25.00	10,328
1983	470,948.88	318,239	398,312	143,279	25.61	5,595
1984	59,158.99	39,364	49,268	18,765	25.85	726
1985	179,857.51	117,731	147,354	59,482	26.11	2,278
1986	898,897.73	578,270	723,770	309,962	26.38	11,750
1987	138,307.01	87,352	109,331	49,722	26.67	1,864
1988	31,931.63	19,778	24,754	11,967	26.98	444
1989	37,485.34	22,744	28,467	14,641	27.31	536
1990	112,677.95	66,889	83,719	45,861	27.65	1,659
1991	522,283.16	302,956	379,184	221,442	28.00	7,909
1992	78,291.74	44,568	55,782	34,254	28.06	1,221
1993	228,439.37	126,703	158,583	104,122	28.45	3,660
1994	409,098.77	220,742	276,284	194,180	28.85	6,731
1995	731,099.06	385,238	482,169	358,595	28.97	12,378
1996	436,088.91	222,767	278,818	222,684	29.41	7,572
1997	3,246,642.30	1,612,932	2,018,767	1,714,872	29.58	57,974
1998	211,831.14	102,120	127,815	115,791	29.78	3,888
1999	681,405.73	316,424	396,040	387,577	30.26	12,808
2000	590,027.21	264,627	331,211	347,320	30.50	11,388
2002	3,289,952.29	1,363,932	1,707,115	2,076,330	31.04	66,892
2003	77,784.95	30,843	38,603	50,850	31.35	1,622
2006	2,011,582.50	687,056	859,928	1,453,392	31.95	45,490
2007	125,962.20	40,560	50,765	94,092	32.14	2,928
2008	59,172.61	17,842	22,331	45,718	32.36	1,413
2009	337,476.90	94,541	118,329	269,769	32.60	8,275
2010	244,711.65	63,094	78,969	202,449	32.87	6,159
2011	44,471.61	10,474	13,109	38,033	33.00	1,153
2012	372,979.81	79,137	99,049	329,878	33.15	9,951
2013	4,208,506.95	789,853	988,591	3,851,192	33.34	115,513
2014	2,184,056.77	353,642	442,623	2,069,042	33.56	61,652
2015	3,108,907.97	421,521	527,581	3,047,663	33.67	90,516
2016	1,771,848.98	191,944	240,240	1,797,386	33.67	53,382

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 690.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. -15						
2017	1,357,696.48	107,733	134,840	1,426,511	33.73	42,292
2018	1,010,880.31	49,756	62,275	1,100,237	33.59	32,755
2019	6,265,513.36	106,639	133,471	7,071,869	33.40	211,733
	42,666,784.40	14,763,465	18,462,106	30,604,696		959,318

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 2.25

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 691.10 ELECTRONIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	5,796.13	5,796	5,796			
1999	3,703.07	3,703	3,703			
2000	1,580.61	1,581	1,581			
2002	6,163.83	6,164	6,164			
2003	5,955.35	5,955	5,955			
2004	6,830.26	6,830	6,830			
2005	391.59	392	392			
2006	1,729.70	1,730	1,730			
2013	57,799.22	37,569	45,825	11,974	3.50	3,421
2015	76,203.44	34,292	41,828	34,375	5.50	6,250
2016	172,535.83	60,388	73,659	98,877	6.50	15,212
2017	548,262.54	137,066	167,188	381,075	7.50	50,810
2018	365,554.85	54,833	66,883	298,672	8.50	35,138
2019	149,525.63	7,476	9,119	140,407	9.50	14,780
	1,402,032.05	363,775	436,653	965,379		125,611

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.7 8.96

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 691.20 FURNITURE AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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						
1940	3,683.30	3,683	3,683			
1941	541.00	541	541			
1947	7,583.11	7,583	7,583			
1948	4,027.07	4,027	4,027			
1949	1,045.77	1,046	1,046			
1950	7,919.87	7,920	7,920			
1951	925.31	925	925			
1952	3,186.85	3,187	3,187			
1953	3,135.00	3,135	3,135			
1954	2,140.46	2,140	2,140			
1955	1,559.00	1,559	1,559			
1956	1,355.74	1,356	1,356			
1957	941.31	941	941			
1958	378.40	378	378			
1960	1,585.05	1,585	1,585			
1961	2,268.62	2,269	2,269			
1962	2,717.49	2,717	2,717			
1963	6,861.64	6,862	6,862			
1965	4,804.04	4,804	4,804			
1966	8,100.03	8,100	8,100			
1967	8,744.60	8,745	8,745			
1968	5,662.02	5,662	5,662			
1969	6,771.74	6,772	6,772			
1970	8,412.95	8,413	8,413			
1971	8,812.51	8,813	8,813			
1972	13,199.12	13,199	13,199			
1973	33,595.22	33,595	33,595			
1974	3,455.49	3,455	3,455			
1975	10,321.31	10,321	10,321			
1976	6,513.52	6,514	6,514			
1977	10,803.27	10,803	10,803			
1978	5,453.74	5,454	5,454			
1979	16,492.08	16,492	16,492			
1980	17,295.16	17,295	17,295			
1981	47,369.12	47,369	47,369			
1982	29,183.18	29,183	29,183			
1983	24,761.26	24,761	24,761			
1984	42,878.58	42,879	42,879			
1985	56,862.92	56,863	56,863			
1986	44,126.41	44,126	44,126			
1987	67,083.81	67,084	67,084			

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 691.20 FURNITURE AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	57,295.97	57,296	57,296			
1989	77,356.30	77,356	77,356			
1990	15,542.93	15,543	15,543			
1991	22,702.52	22,703	22,703			
1992	423,021.39	423,021	423,021			
1993	141,059.91	141,060	141,060			
1994	63,078.21	63,078	63,078			
1995	29,555.94	29,556	29,556			
1996	243,674.44	243,674	243,674			
1997	31,453.86	31,454	31,454			
1998	32,770.12	32,770	32,770			
1999	153,364.61	153,365	153,365			
2000	786.12	766	84-	870	0.50	870
2002	233,901.44	204,664	22,416-	256,317	2.50	102,527
2003	3,899.71	3,217	352-	4,252	3.50	1,215
2005	3,334.45	2,417	265-	3,599	5.50	654
2006	45,831.76	30,936	3,388-	49,220	6.50	7,572
2007	61,276.61	38,298	4,195-	65,472	7.50	8,730
2008	154,127.37	88,623	9,707-	163,834	8.50	19,275
2009	29,496.57	15,486	1,696-	31,193	9.50	3,283
2011	18,204.50	7,737	847-	19,052	11.50	1,657
2012	139,622.65	52,358	5,735-	145,358	12.50	11,629
2013	194,124.90	63,091	6,910-	201,035	13.50	14,891
2014	68,165.87	18,746	2,053-	70,219	14.50	4,843
2015	114,333.29	25,725	2,818-	117,151	15.50	7,558
2016	116,560.93	20,398	2,234-	118,795	16.50	7,200
2017	111,521.61	13,940	1,527-	113,049	17.50	6,460
2018	89,961.35	6,747	739-	90,700	18.50	4,903
2019	303,196.00	7,580	830-	304,026	19.50	15,591
	3,511,778.40	2,424,161	1,757,636	1,754,142		218,858

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 6.23

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.20 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L2						
NET SALVAGE PERCENT.. +5						
1990	24,268.97	21,764	23,056			
1992	30,399.84	26,844	28,880			
1993	10,356.43	9,048	9,839			
1994	162,993.10	140,969	154,843			
1995	32,269.23	27,639	30,656			
1996	96,102.93	81,310	91,298			
1997	59,409.88	49,655	56,439			
2006	910,212.18	642,041	864,702			
2007	72,961.95	49,989	69,314			
2008	326,528.35	216,521	310,202			
2009	506,605.30	322,936	481,275			
2010	895.96	544	851			
2011	882,865.31	504,743	838,722			
2012	1,317,189.71	696,365	1,251,330			
2013	1,845,430.98	882,015	1,753,159			
2014	1,666,307.39	698,258	1,575,615	7,377	6.97	1,058
2015	1,687,885.15	596,819	1,346,719	256,772	7.59	33,830
2016	2,264,096.58	640,536	1,445,366	705,526	8.25	85,518
2017	1,924,805.84	398,993	900,326	928,240	8.96	103,598
2018	2,292,783.65	291,000	656,640	1,521,504	9.72	156,533
2019	2,442,646.87	104,655	236,153	2,084,362	10.59	196,824
	18,557,015.60	6,402,644	12,125,385	5,503,780		577,361

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 3.11

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.30 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-L2						
NET SALVAGE PERCENT.. 0						
1957	848.00	848	848			
1968	900.00	876	900			
1973	1,989.89	1,897	1,990			
1981	6,476.40	5,909	6,476			
1991	1,323.00	1,105	1,323			
1992	18,451.19	15,222	18,451			
1993	42,759.56	34,789	42,760			
1994	40,907.44	32,857	40,796	111	6.25	18
1995	21,136.42	16,778	20,832	304	6.36	48
1996	26,849.63	21,013	26,090	760	6.53	116
1998	46,712.99	35,455	44,022	2,691	6.83	394
2000	38,179.66	27,917	34,663	3,517	7.17	491
2003	757.37	519	644	113	7.60	15
2006	101,340.03	62,932	78,138	23,202	8.24	2,816
2007	9,413.52	5,601	6,954	2,460	8.51	289
2008	26,312.76	14,856	18,446	7,867	8.87	887
2009	64,926.24	34,495	42,830	22,096	9.26	2,386
2010	57,250.65	28,225	35,045	22,206	9.77	2,273
2011	249,628.67	112,882	140,158	109,471	10.30	10,628
2012	25,486.83	10,378	12,886	12,601	10.92	1,154
2013	51,319.02	18,480	22,945	28,374	11.55	2,457
2014	95,112.58	29,561	36,704	58,409	12.20	4,788
2015	234,810.46	60,769	75,453	159,357	12.89	12,363
2016	58,172.04	11,890	14,763	43,409	13.62	3,187
2017	190,672.72	28,220	35,039	155,634	14.39	10,815
2018	30,630.57	2,748	3,412	27,219	15.22	1,788
2019	109,066.69	3,283	4,077	104,990	16.11	6,517
	1,551,434.33	619,505	766,645	784,790		63,430

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 4.09

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 692.40 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S2						
NET SALVAGE PERCENT.. +10						
2006	363,184.08	228,152	326,866			
2007	393,302.08	235,391	353,972			
2008	143,685.05	81,340	129,317			
2009	632,726.28	335,408	569,454			
2010	453,475.75	222,920	408,128			
2011	470,750.19	211,753	423,675			
2012	566,187.90	228,898	509,569			
2014	123,332.57	37,673	85,534	25,465	10.71	2,378
2015	297,379.28	75,047	170,390	97,251	11.55	8,420
2016	498,187.89	98,372	223,348	225,021	12.45	18,074
2017	637,285.32	90,335	205,101	368,456	13.37	27,558
2018	907,661.45	77,278	175,456	641,439	14.35	44,700
2019	594,340.80	16,903	38,377	496,529	15.35	32,347
	6,081,498.64	1,939,470	3,619,187	1,854,161		133,477

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9   2.19

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 693.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. 25-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1941	370.00	370	370			
1947	1,640.34	1,640	1,640			
1948	690.00	690	690			
1950	327.43	327	327			
1952	2,776.63	2,777	2,777			
1953	483.72	484	484			
1954	514.78	515	515			
1956	1,034.51	1,035	1,035			
1957	1,284.76	1,285	1,285			
1959	1,103.00	1,103	1,103			
1961	587.78	588	588			
1962	334.85	335	335			
1964	2,236.99	2,237	2,237			
1965	304.00	304	304			
1966	1,140.60	1,141	1,141			
1967	2,839.61	2,840	2,840			
1968	4,645.70	4,646	4,646			
1969	1,652.00	1,652	1,652			
1970	7,571.28	7,571	7,571			
1971	5,919.73	5,920	5,920			
1972	1,670.50	1,670	1,670			
1973	6,949.60	6,950	6,950			
1974	3,141.67	3,142	3,142			
1975	482.83	483	483			
1977	5,293.56	5,294	5,294			
1978	1,074.79	1,075	1,075			
1979	4,674.32	4,674	4,674			
1980	31,159.37	31,159	31,159			
1981	4,608.53	4,609	4,609			
1982	11,473.29	11,473	11,473			
1983	34,271.72	34,272	34,272			
1984	2,619.16	2,619	2,619			
1985	34,487.52	34,488	34,488			
1986	1,736.33	1,736	1,736			
1987	5,420.62	5,421	5,421			
1988	16,501.76	16,502	16,502			
1989	28,670.52	28,671	28,671			
1990	786.24	786	786			
1991	14,785.94	14,786	14,786			
1992	225,637.17	225,637	225,637			
1993	139,874.91	139,875	139,875			

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 693.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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						
1994	314,438.65	314,439	314,439			
1995	471,840.39	462,404	471,840			
1996	172,357.41	162,016	172,357			
1997	129,476.55	116,529	129,477			
1999	87,749.51	71,955	87,750			
2000	37,399.48	29,172	37,399			
2005	687.40	399	687			
2007	6,349.04	3,175	6,349			
2008	67,636.71	31,113	67,637			
2011	3,283.87	1,117	3,284			
2013	44,199.22	11,492	44,199			
2014	2,445.74	538	2,442			
	1,950,642.03	1,817,131	1,950,642			

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

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 694.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. 25-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1937	308.00	308	308			
1947	772.32	772	772			
1948	650.41	650	650			
1949	1,355.94	1,356	1,356			
1950	2,253.55	2,254	2,254			
1951	2,470.96	2,471	2,471			
1952	7,143.44	7,143	7,143			
1953	1,060.50	1,060	1,060			
1954	5,435.25	5,435	5,435			
1955	2,358.96	2,359	2,359			
1956	3,252.03	3,252	3,252			
1957	15,023.19	15,023	15,023			
1958	7,889.12	7,889	7,889			
1959	17,584.28	17,584	17,584			
1960	6,016.35	6,016	6,016			
1961	18,630.84	18,631	18,631			
1962	11,435.63	11,436	11,436			
1963	6,434.07	6,434	6,434			
1964	10,265.38	10,265	10,265			
1965	3,001.62	3,002	3,002			
1966	16,882.76	16,883	16,883			
1967	10,117.07	10,117	10,117			
1968	18,167.01	18,167	18,167			
1969	16,503.85	16,504	16,504			
1970	24,700.76	24,701	24,701			
1971	18,165.57	18,166	18,166			
1972	19,088.08	19,088	19,088			
1973	13,443.28	13,443	13,443			
1974	13,283.14	13,283	13,283			
1975	22,744.69	22,745	22,745			
1976	17,263.98	17,264	17,264			
1977	36,883.16	36,883	36,883			
1978	28,249.33	28,249	28,249			
1979	68,580.26	68,580	68,580			
1980	70,809.15	70,809	70,809			
1981	71,655.93	71,656	71,656			
1982	87,576.36	87,576	87,576			
1983	111,315.70	111,316	111,316			
1984	89,196.84	89,197	89,197			
1985	126,711.69	126,712	126,712			
1986	144,382.10	144,382	144,382			

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 694.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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						
1987	91,866.60	91,867	91,867			
1988	146,361.06	146,361	146,361			
1989	77,278.19	77,278	77,278			
1990	55,832.60	55,833	55,833			
1991	56,940.28	56,940	56,940			
1992	112,760.12	112,760	112,760			
1993	183,527.96	183,528	183,528			
1994	200,851.06	200,851	200,851			
1995	165,365.84	162,059	160,710	4,656	0.50	4,656
1996	334,744.98	314,660	312,041	22,704	1.50	15,136
1997	69,199.95	62,280	61,762	7,438	2.50	2,975
1998	301,419.88	259,221	257,063	44,357	3.50	12,673
1999	191,258.07	156,832	155,527	35,731	4.50	7,940
2000	279,207.66	217,782	215,969	63,239	5.50	11,498
2001	147,650.24	109,261	108,352	39,298	6.50	6,046
2002	337,812.80	236,469	234,501	103,312	7.50	13,775
2003	1,211,468.90	799,569	792,914	418,555	8.50	49,242
2004	117,857.32	73,072	72,464	45,393	9.50	4,778
2005	185,482.94	107,580	106,685	78,798	10.50	7,505
2006	179,973.69	97,186	96,377	83,597	11.50	7,269
2007	111,269.85	55,635	55,172	56,098	12.50	4,488
2008	112,127.89	51,579	51,150	60,978	13.50	4,517
2009	616,498.99	258,930	256,775	359,724	14.50	24,809
2010	147,627.50	56,098	55,631	91,996	15.50	5,935
2011	321,007.73	109,143	108,234	212,774	16.50	12,895
2012	574,350.47	172,305	170,871	403,479	17.50	23,056
2013	408,292.94	106,156	105,272	303,021	18.50	16,380
2014	469,455.84	103,280	102,420	367,036	19.50	18,822
2015	567,829.76	102,209	101,358	466,472	20.50	22,755
2016	953,412.48	133,478	132,367	821,045	21.50	38,188
2017	554,787.13	55,479	55,017	499,770	22.50	22,212
2018	374,637.89	22,478	22,291	352,347	23.50	14,993
2019	884,028.11	17,681	17,534	866,494	24.50	35,367
	11,691,249.27	5,914,901	5,882,936	5,808,313		387,910

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0   3.32

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 695.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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						
1949	554.06	554	554			
1950	655.00	655	655			
1951	372.44	372	372			
1954	370.02	370	370			
1955	1,602.52	1,603	1,603			
1956	315.88	316	316			
1958	1,172.57	1,173	1,173			
1963	801.00	801	801			
1965	2,881.07	2,881	2,881			
1966	1,607.40	1,607	1,607			
1967	1,724.52	1,725	1,725			
1968	6,882.22	6,882	6,882			
1969	6,710.87	6,711	6,711			
1970	12,975.64	12,976	12,976			
1971	2,270.65	2,271	2,271			
1972	10,198.82	10,199	10,199			
1973	7,533.63	7,534	7,534			
1974	3,380.99	3,381	3,381			
1975	5,196.72	5,197	5,197			
1976	16,334.50	16,334	16,334			
1977	4,226.95	4,227	4,227			
1978	10,762.71	10,763	10,763			
1979	9,824.44	9,824	9,824			
1980	29,943.90	29,944	29,944			
1981	17,730.98	17,731	17,731			
1982	36,549.71	36,550	36,550			
1983	16,730.21	16,730	16,730			
1984	63,949.75	63,950	63,950			
1985	80,720.77	80,721	80,721			
1986	76,750.66	76,751	76,751			
1987	30,023.25	30,023	30,023			
1988	129,807.06	129,807	129,807			
1989	87,010.89	87,011	87,011			
1990	73,199.55	73,200	73,200			
1991	146,579.71	146,580	146,580			
1992	38,934.15	38,934	38,934			
1993	164,196.50	164,196	164,196			
1994	190,534.31	190,534	190,534			
1995	244,778.68	244,779	244,779			
1996	192,929.63	192,930	192,930			
1997	171,195.11	171,195	171,195			

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 695.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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						
1998	198,619.21	198,619	198,619			
1999	311,707.89	311,708	311,708			
2000	104,465.70	101,854	97,991	6,475	0.50	6,475
2001	10,845.09	10,032	9,651	1,194	1.50	796
2002	238,280.66	208,496	200,588	37,693	2.50	15,077
2003	10,498.13	8,661	8,332	2,166	3.50	619
2004	919.62	713	686	234	4.50	52
2005	50,569.32	36,663	35,272	15,297	5.50	2,781
2006	8,762.76	5,915	5,691	3,072	6.50	473
2007	9,884.93	6,178	5,944	3,941	7.50	525
2010	4,088.42	1,942	1,868	2,220	10.50	211
2012	38,309.58	14,366	13,821	24,489	12.50	1,959
2014	69,728.96	19,175	18,448	51,281	14.50	3,537
2019	15,503.01	388	373	15,130	19.50	776
	2,972,102.72	2,824,632	2,808,914	163,189		33,281

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9 1.12

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 696.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2						
NET SALVAGE PERCENT.. 0						
1979	8,638.24	8,291	8,638			
1986	44,058.46	39,996	44,058			
1990	9,705.78	8,446	9,706			
1991	33,339.15	28,695	33,339			
1992	43,727.54	37,037	43,728			
1993	23,289.53	19,442	23,290			
1994	103,157.64	84,703	103,158			
1995	104,557.30	84,273	104,557			
1996	414,190.06	327,044	414,190			
1997	46,360.38	35,883	46,360			
1998	802,957.50	605,912	802,958			
1999	4,260.75	3,136	4,261			
2000	650,316.13	465,366	650,316			
2002	49,304.84	32,960	49,305			
2003	46,811.29	30,123	46,811			
2004	8,517.50	5,242	8,518			
2005	60,911.69	35,767	60,912			
2006	328,069.66	182,472	328,070			
2007	135,716.33	71,088	135,716			
2008	305,196.46	149,180	305,196			
2009	774,933.42	350,735	774,933			
2010	107,650.89	44,589	107,651			
2011	158,708.44	59,484	158,708			
2012	47,897.35	15,988	47,897			
2013	127,253.10	37,056	127,253			
2014	151,899.55	37,595	151,900			
2015	194,081.85	39,476	194,082			
2016	2,102,770.98	333,499	2,102,771			
2017	103,752.73	11,776	103,753			
2018	206,710.91	14,077	206,711			
2019	351,562.72	7,980	351,562			
	7,550,308.17	3,207,311	7,550,308			

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

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 697.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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						
1953	796.00	796	796			
1958	6,099.43	6,099	6,099			
1968	5,493.08	5,493	5,493			
1970	645.61	646	646			
1971	3,757.84	3,758	3,758			
1972	612.46	612	612			
1973	831.71	832	832			
1974	8,352.01	8,352	8,352			
1975	4,451.98	4,452	4,452			
1976	1,420.72	1,421	1,421			
1977	1,556.96	1,557	1,557			
1978	21,094.54	21,095	21,095			
1979	2,986.33	2,986	2,986			
1980	24,091.93	24,092	24,092			
1981	6,183.88	6,184	6,184			
1983	123,512.55	123,513	123,513			
1985	104,299.44	104,299	104,299			
1986	49,116.61	49,117	49,117			
1987	36,750.21	36,750	36,750			
1988	49,473.71	49,474	49,474			
1989	257,602.29	257,602	257,602			
1990	732,457.98	732,458	732,458			
1991	298,210.15	298,210	298,210			
1992	218,013.17	218,013	218,013			
1993	490,594.06	490,594	490,594			
1994	201,318.40	201,318	201,318			
1995	152,158.77	152,159	152,159			
1996	291,833.52	291,834	291,834			
1997	16,946.54	16,947	16,947			
1998	112,584.85	112,585	112,585			
1999	195,475.89	195,476	195,476			
2000	490,887.55	490,888	490,888			
2002	5,330.19	5,330	5,330			
2003	47,458.39	47,458	47,458			
2004	760.52	761	761			
2006	18,254.36	16,429	6,181	12,073	1.50	8,049
2008	352,600.56	270,328	101,699	250,902	3.50	71,686
2010	62,498.95	39,582	14,891	47,608	5.50	8,656
2012	20,551.09	10,276	3,866	16,685	7.50	2,225
2013	77,281.81	33,489	12,599	64,683	8.50	7,610
2014	28,462.09	10,436	3,926	24,536	9.50	2,583

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 697.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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						
2015	2,073,568.24	622,070	234,028	1,839,540	10.50	175,194
2016	466,103.47	108,756	40,915	425,188	11.50	36,973
2017	825,786.58	137,634	51,779	774,008	12.50	61,921
2018	365,886.32	36,589	13,765	352,121	13.50	26,083
2019	1,528,988.05	50,961	19,172	1,509,816	14.50	104,125
	9,783,140.79	5,299,711	4,465,982	5,317,159		505,105

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.5 5.16

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 698.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1948	723.26	723	723			
1949	2,162.46	2,162	2,162			
1952	727.53	728	728			
1953	340.99	341	341			
1958	2,872.00	2,872	2,872			
1962	793.00	793	793			
1963	7,026.73	7,027	7,027			
1964	7,595.28	7,595	7,595			
1966	672.00	672	672			
1967	1,310.00	1,310	1,310			
1968	3,437.25	3,437	3,437			
1969	10,547.00	10,547	10,547			
1970	722.10	722	722			
1971	867.00	867	867			
1972	4,213.20	4,213	4,213			
1973	22,450.70	22,451	22,451			
1975	1,522.88	1,523	1,523			
1977	736.97	737	737			
1978	1,904.29	1,904	1,904			
1979	523.95	524	524			
1980	12,173.14	12,173	12,173			
1981	8,509.72	8,510	8,510			
1982	1,957.83	1,958	1,958			
1983	360.56	361	361			
1984	2,123.48	2,123	2,123			
1985	4,894.39	4,894	4,894			
1987	6,798.80	6,799	6,799			
1988	2,103.86	2,104	2,104			
1989	36,893.53	36,894	36,894			
1990	488.99	489	489			
1991	12,368.02	12,368	12,368			
1992	6,663.32	6,663	6,663			
1993	15,157.78	15,158	15,158			
1994	7,278.43	7,278	7,278			
1995	7,668.96	7,669	7,669			
1996	2,926.95	2,927	2,927			
2002	3,066.83	2,683	1,206	1,861	2.50	744
2003	1,090.62	900	404	687	3.50	196
2004	614.87	477	214	401	4.50	89
2005	29,105.72	21,102	9,482	19,624	5.50	3,568
2006	8,941.38	6,035	2,712	6,229	6.50	958

INDIANA GAS COMPANY, INC.
VECTREN NORTH - GAS

ACCOUNT 698.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

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						
2007	17,968.70	11,230	5,046	12,923	7.50	1,723
2008	20,041.26	11,524	5,178	14,863	8.50	1,749
2010	21,946.33	10,425	4,684	17,262	10.50	1,644
2011	3,979.21	1,691	760	3,219	11.50	280
2012	20,227.30	7,585	3,408	16,819	12.50	1,346
2013	112,419.71	36,536	16,418	96,002	13.50	7,111
2014	80,622.62	22,171	9,962	70,661	14.50	4,873
2015	48,444.55	10,900	4,898	43,547	15.50	2,809
2016	91,869.96	16,077	7,224	84,646	16.50	5,130
2017	15,390.55	1,924	865	14,526	17.50	830
2018	38,319.78	2,874	1,291	37,029	18.50	2,002
2019	25,923.85	648	292	25,632	19.50	1,314
	739,489.59	364,298	273,560	465,930		36,366

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 4.92