

STATE OF INDIANA

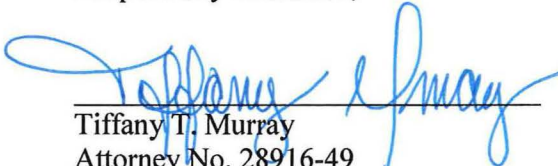
INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE INDIANA UTILITY)
REGULATORY COMMISSION'S INVESTIGATION INTO)
THE IMPACTS OF THE TAX CUTS AND JOBS ACT OF 2017) CAUSE NO. 45032 S1
AND POSSIBLE RATE IMPLICATIONS UNDER PHASE 1)
FOR INDIANAPOLIS POWER & LIGHT COMPANY)

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S
MOTION FOR ADMINISTRATIVE NOTICE

The Indiana Office of Utility Consumer Counselor ("OUCC"), by counsel, pursuant to 170 I.A.C. 1-1.1-21, respectfully requests the Indiana Utility Regulatory Commission ("Commission") take administrative notice of IPL's 30-day filing made in the Commission's 30-day filing No. 50150 on March 26, 2018, which is attached hereto.

Respectfully submitted,



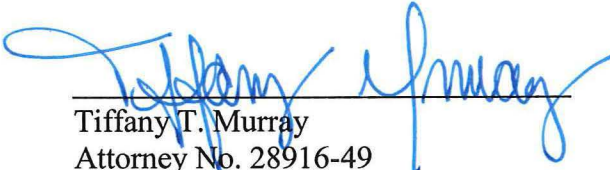
Tiffany T. Murray
Attorney No. 28916-49
Deputy Consumer Counselor

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *OUC* Motion for Administrative Notice has been served upon the following parties of record in the captioned proceeding by electronic service, on May 23, 2018.

Todd A. Richardson
Aaron A. Schmoll
Joseph P. Rompala
LEWIS & KAPPES, P.C.
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Via Electronic Filing

March 26, 2018

Secretary of the Commission and
 Director of Electricity Division
 Indiana Utility Regulatory Commission
 101 W. Washington St., Suite 1500E
 Indianapolis, IN 46204

RE: Cause No. 45032 Phase 1 Filing

Under 170 IAC 1-6, the Thirty-Day Administrative Filing Procedures and Guidelines Rule, Indianapolis Power & Light Company (IPL) submits herewith for filing a revision to the following basic rates and charges in Tariff No. E-17:

Rate	Description	Tariff Sheet
RS	Residential Service	1 st Revised No. 10
UW	Water Heating – Uncontrolled Service	1 st Revised No. 17
CW	Water Heating – Controlled Service	1 st Revised No. 20
SS	Secondary Service (Small)	1 st Revised No. 31
SH	Secondary Service – Electric Space Conditioning – Separately Metered	1 st Revised No. 33 1 st Revised No. 34
SL	Secondary Service (Large)	1 st Revised No. 50
PL	Primary Service (Large)	1 st Revised No. 53
PH	Process Heating	1 st Revised No. 56
HL	High Load Factor (Primary Distribution, Sub-Transmission and Transmission Voltages)	1 st Revised No. 58
MU-1 (VINTAGE)	Municipal Lighting and Other Devices	1 st Revised No. 91 2 nd Revised No. 92 1 st Revised No. 93 1 st Revised No. 94
MU-1 (NEW)	Municipal Lighting and Other Devices	2 nd Revised No. 99 1 st Revised No. 100 1 st Revised No. 101
APL (VINTAGE)	Automatic Protective Lighting Service	1 st Revised No. 108 1 st Revised No. 109 1 st Revised No. 110
APL (NEW)	Automatic Protective Lighting Service	1 st Revised No. 113 1 st Revised No. 114

IPL is required to calculate and submit these tariff revisions to its basic rates and charges by the Commission’s February 16, 2018 Order (February 16th Order) and the March 21, 2018 Docket Entry in Cause No. 45032.

These tariff revisions would supersede the currently effective version of the same sheets, the majority of which were approved with the compliance filing of the currently approved basic rates and charges in Cause No. 44576. A marked-up copy of the applicable existing tariff sheets has been provided in this filing.

Only the affected tariff sheets are submitted for approval in this filing. All other tariff sheets of IPL remain unchanged from those previously approved.

The \$30.837 million annual revenue requirement increase authorized in the Commission’s March 23, 2016 Order in Cause No. 44576 was recalculated to be \$17.595 million using the 21% federal income tax rate authorized by the Tax Cuts and Jobs Action of 2017 (“TCJA”) instead of the 35% federal income tax rate in effect at the time. The resulting \$13.242 million revenue decrease was then allocated among customer classes in accordance with the same allocation methodology used in that proceeding. For the average residential customer using 1,000 kWh per month, the change in basic rates and charges would be a monthly decrease of \$1.19.

This filing also includes the following supporting documentation prepared with assumptions consistent with the compliance filing of the currently approved basic rates and charges in Cause No. 44576, except that a federal income tax rate of 21% was utilized due to the TCJA:

# Pages	Description
64	Financial Exhibits from Cause No. 44576 updated to reflect the calculated Phase I revenue deficiency using a federal income tax rate of 21% due to Tax Cuts and Jobs Act of 2017 Added “-T” to Schedule reference for all impacted Schedules Highlighted items in yellow where input or formula was changed
Class Cost of Service Study and Rate Design format and allocations used in Cause No. 44576 Compliance Filing	
15	Summary of Class Costs
2	Proposed Mitigation of Rate Increases format and allocations used in Cause No. 44576 Compliance Filing
1	Comparison of Current and Proposed Rate Increases format and allocations used in Cause No. 44576 Compliance Filing
14	Rate Design Summary
44	Cost Functionalization and Classification
4	Functional Allocation Factors
24	Allocation of Cost to Rate Classes
21	Revenue Proof – Pro forma Revenue at Proposed Rates

The February 16th Order also contemplates a reduction of riders and trackers. IPL has seven current rate adjustment riders as listed in the table below:

Standard Contract Rider No. and Filing Frequency		
6	Fuel Cost Adjustment (FAC)	Quarterly
20	Environmental Compliance Cost Recovery Adjustment (ECCRA)	Semi-Annually
21	Green Power Initiative (GPI)	Annually
22	Demand-Side Management Adjustment (DSM)	Semi-Annually
24	Capacity Adjustment (CAP)	Annually
25	Off-System Sales Margin Adjustment (OSS Margin)	Annually
26	Regional Transmission Organization Adjustment (RTO)	Annually

The Commission has already approved IPL’s updated ECCRA factors in Cause No. 42170 ECR-30 which incorporate the impact of the TCJA and flow the benefits to customers effective with the March 2018 billing cycle. None of IPL’s other rate adjustment mechanisms (FAC, GPI, DSM, CAP, OSS Margin, or RTO) include a return on investment component or recovery of federal income taxes and therefore none are impacted by the lower federal income tax rate from the TCJA.

The February 16th Order also contemplates the reduction of miscellaneous charges. In IPL’s last rate case, Cause No. 44576, the Commission approved IPL’s proposed changes to miscellaneous charges related to disconnection, reconnection, and tampering. None of these miscellaneous charges includes a return on investment component or recovery of federal income taxes and therefore are not impacted by the lower federal income tax rate from the TCJA.

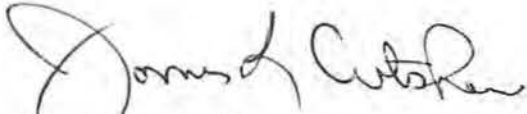
On February 28, 2018, IPL submitted a 30-day filing to revise Rate CGS – Cogeneration and Small Power Production in compliance with 170 IAC 4-4.1 which requires that on or before February 28 of each year a generating electric utility shall file with the Commission a standard offer for purchase of energy and capacity at rates derived from the appropriate sections of this rule. This filing reflected the lower Federal income tax rate from the TCJA, and is expected to be approved approximately April 4, 2018. These tariff sheets have not been duplicated in this filing.

This filing contains a Verified Statement by IPL concerning notification of customers regarding the proposed revision of the basic rates and charges, and a copy of such notification which was published in the Indianapolis Star. The proof of publication has not been received yet and therefore is not included in this filing.

This submission is made for informational purposes. In accordance with the February 16, 2018 Order in Cause No. 45032 and 170 IAC 1-6-8, IPL withdraws this submission. A request for subdocket will be filed in Cause No. 45032.

If you have any questions, please feel free to contact me at 317-261-5341, at the address on the letterhead, or at Jim.Cutshaw@aes.com

Respectfully submitted,

A handwritten signature in black ink, appearing to read "James L. Cutshaw". The signature is fluid and cursive, with the first letter of "James" being a large, stylized capital "J".

James L. Cutshaw
Revenue Requirements Manager

Enclosures

xc: Office of the Utility Consumer Counselor (via email)

Verified Statement of Indianapolis Power & Light Company (IPL)

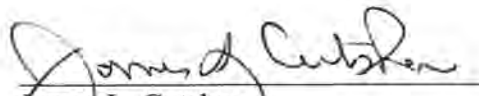
Concerning Notification of Customers Affected by the Phase I Revision of Basic Rates and Charges Tariff Sheets As a Result of the Tax Cuts and Jobs Act of 2017 Considered in Cause No. 45032 or a Related Subdocket

Indianapolis Power & Light Company complied with the Notice Requirements under 170 IAC 1-6-6 in the following manner:

- beginning on March 23, 2018 and continuing through the filing date, the attached notice was posted in the Customer Service Office at 2102 N. Illinois Street
- beginning on March 23, 2018 and continuing through the filing date, the same notice was posted on IPL's website under the Pending section of the Rates, Rules and Regulations area
- on March 22, 2018 IPL submitted a legal notice to be placed in the Indianapolis Star on March 26, 2018 as will be evidenced by a Publisher's Affidavit when received; and
- beginning on the filing date, a copy of 30-Day filing for the Phase I revisions will be included on IPL's website under the Pending section of the Rates, Rules and Regulations area

I affirm under penalties for perjury that the foregoing representations are true to the best of my knowledge, information, and belief.

Dated this 26th day of March, 2018


James L. Cutshaw
Revenue Requirements Manager

LEGAL NOTICE

Notice is hereby given that on March 26, 2018, Indianapolis Power & Light Company expects to submit revised tariff sheets reflecting the new tax rate applicable to IPL as a result of the Tax Cuts and Jobs Act of 2017. The Indiana Utility Regulatory Commission required IPL to make this submission by its Order in Cause No. 45032 dated February 16, 2018. If placed into effect, the revision to IPL I.U.R.C. Tariff No. E-17 would affect any customer taking retail electric service. IPL expects this submission to be addressed in Cause No. 45032 or related subdocket. The expected date and effect of a Commission decision on this matter is not currently known.

This notice is provided to the public pursuant to 170 IAC 1-6-6 and the above referenced Order. The contact information, to which an objection should be made, is as follows:

Secretary
Indiana Utility Regulatory Commission
101 W. Washington Street, Suite 1500 East
Indianapolis, Indiana 46204
Telephone: (317) 232-2701
Fax: (317) 232-6758
Email: info@urc.in.gov

Office of Utility Consumer Counselor
115 W. Washington Street, Suite 1500 South
Indianapolis, Indiana 46204
Telephone: (317) 232-2494
Toll Free: 1-888-441-2494
Fax: (317) 232-5923
Email: uccinfo@oucc.in.gov

Dated March 26, 2018

RATE RS
RESIDENTIAL SERVICE

AVAILABILITY:

Available, exclusively for residential purposes, including electric water heating, to individual private dwellings and individually metered apartments. Not available, however, to master-metered apartments, clubs, fraternities, boarding or rooming houses, or hotels/motels. The water heating and/or space heating billing provision shall not apply where the water heating and/or space heating equipment does not conform to the general requirements set forth in the sections captioned "WATER HEATING SPECIFICATIONS" and "SPACE HEATING SPECIFICATIONS."

The following will not be served under this rate: (1) Single phase motors having an individual capacity in excess of five horsepower, except where Company's system conditions permit, and upon approval of the Company; and (2) welding equipment and other apparatus that in the opinion of the Company may cause objectionable voltage fluctuations.

This rate is available for residential service only. Water heating service may be separately metered and separately billed in accordance with the Company's applicable rate schedule. When electric energy is used on the same premises for other than residential purposes, such energy shall be separately metered and billed in accordance with the Company's approved rate schedule applicable thereto, except as provided for in Rule 29.3.

CHARACTER OF SERVICE:

Standard Characteristics: Three wire, single phase, sixty cycle alternating current ordinarily supplied at 120/240 volts.

The Company may, however, furnish three phase, four wire service, 120/240 volts, 120/208 volts, or 277/480 volts, if in its judgment, which shall be final, it would be more advantageous to both the Customer and the Company due to engineering, safety or other practical reasons. Residential service at 120/208 volts single phase will be available in those multi-family projects or geographic locations where this is the standard voltage established. Where line extensions are required, such extensions will be provided under the Company's standard conditions for line extension.

RATE:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

Customer Charge

For bills of 0-325 KWH per month	\$11.25 per month
For bills over 325 KWH per month	\$17.00 per month

Energy Charge

Any part of the first 500 KWH per month	8.9696¢ net per KWH
Over 500 KWH per month	6.8761¢ net per KWH
With electric heating and/or water heating over 1000 KWH per month	5.6158¢ net per KWH

Effective

RATE UW
WATER HEATING -- UNCONTROLLED SERVICE

AVAILABILITY:

This Rate is closed and not available for service to new installations after the effective date of this tariff but remains in effect for current Customers. When new or upgraded facilities are required to maintain service to a Rate UW Customer, the Customer shall be removed from Rate UW and be required to take service under an appropriate general service tariff for which the Customer qualifies. Available for separately metered uncontrolled water heating service only, through a non-inductive heater, with resistance elements of either immersion or "wraparound" type, provided that the applicant is a user of the Company's electric service supplied under some other rate at the same location. Not available for seasonal or temporary service, resale, booster heaters or where the energy is to be used for space heating, either directly or indirectly through heat transfer or any combination of such systems.

CHARACTER OF SERVICE:

Single phase, sixty cycle alternating current, at a voltage of approximately 208 or 240 volts, or 208, 240, or 480 volts, three phase at the option of the Company.

SPECIFICATIONS AND CONDITIONS OF SERVICE:

All water heaters shall be non-inductive storage type heaters having a minimum capacity of forty (40) gallons, and shall be automatically controlled.

The maximum electrical capacity that shall be used at any one time shall not exceed 300 watts per gallon of heater tank capacity. All heating elements shall be controlled by adjustable thermostats, and, when service is furnished from the Company's general distribution system, the heating elements shall have such additional controls as may be required so that the energizing of the elements will be limited to steps not exceeding 20 kilowatts at any one time.

The general specifications relating to the design, element size and operating characteristics of all water heaters connected to the Company's lines and the necessary electrical protection of the circuits furnishing water heating service under this schedule shall be subject to approval by the Company.

If the Customer's water heating requirements necessitate two or more heaters, service will be furnished through a single metering installation under the provisions of this rate; provided that beyond the point of the service entrance equipment the circuit or circuits supplying the heaters shall not be contained in a conduit, cable or raceway with any other circuits.

Further, all installations shall comply with applicable State, County and Municipal laws, ordinances, rules and regulations.

RATE:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$27.00 per month
<u>Energy Charge</u>	5.7307¢ net per KWH

RATE CW (Continued)

RATE:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$7.10 per month
<u>Energy Charge</u>	6.3228¢ net per KWH

MINIMUM CHARGE PER MONTH:

The Customer Charge which is payable each month the service is connected for the Customer's use.

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 6	Fuel Cost Adjustment	see Page 157
No. 9	Net Metering	see Page 161
No. 13	Air Conditioning Load Management Adjustment	see Page 165
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 21	Green Power Initiative	see Page 179.3
No. 22	Demand-Side Management Adjustment	see Page 179.5
No. 24	Capacity Adjustment	see Page 179.7
No. 25	Off-System Sales Margin Sharing	see Page 179.8
No. 26	Regional Transmission Organization Adjustment	see Page 179.9

PAYMENT:

The above rates and charges are net. If the net bill is not paid within seventeen (17) days after its date of issue, a charge will be added in the amount of ten percent (10%) of the first Three Dollars (\$3.00) plus three percent (3%) of the excess of Three Dollars (\$3.00).

RULES:

Service hereunder shall be subject to the Company's Rules and Regulations for Electric Service, and to the Rules and Standards of Service for the Electrical Public Utilities of Indiana prescribed by the Indiana Utility Regulatory Commission, as the same are now in effect, and as they may be changed from time to time hereafter.

RATE SS
SECONDARY SERVICE (SMALL)

AVAILABILITY:

Available for general service - lighting and/or power. Available only to the ultimate consumer of the energy; not for resale. Not available for stand-by or auxiliary service. Customers requiring in excess of 75 KW demand will be served only under special agreement, setting out the minimum monthly service charge.

CHARACTER OF SERVICE:

Sixty cycle alternating current measured and delivered at 120 volts single phase two wire, 120/240 volts single phase three wire, 120/240 volts three phase four wire, 120/208 volts single phase three wire, 120/208 volts three phase four wire or 277/480 volts three phase four wire; however, Company may deliver and measure energy three phase, at standard primary voltage, (4160 volts or 13,200 volts) if in its judgment, it is more advantageous to both the Customer and the Company from the standpoint of engineering or other practical considerations. If energy is delivered and metered at primary voltage, three and one-half percent (3½%) will be deducted from KWH consumed for billing purposes. No discount will be allowed where any part of the energy is utilized at primary voltage.

RATE:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

Customer Charge

For bills of 0-5000 KWH/mo.	\$30.00 per month
For bills over 5000 KWH/mo.	\$50.00 per month

Energy Charge

First 5000 KWH per month	9.4099¢ net per KWH
Over 5000 KWH per month	7.9399¢ net per KWH

MINIMUM CHARGE PER MONTH:

The Customer Charge which is payable for each month that service is connected for the Customer's use.

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 4	Additional Charges for Transformers and Other Facilities Furnished By Company to Customer	see Page 154
No. 5	Short Term Service	see Page 156
No. 6	Fuel Cost Adjustment	see Page 157
No. 9	Net Metering	see Page 161
No. 13	Air Conditioning Load Management Adjustment	see Page 165
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 21	Green Power Initiative	see Page 179.3

Effective

RATE SH
SECONDARY SERVICE - ELECTRIC SPACE CONDITIONING
SEPARATELY METERED

AVAILABILITY:

Available in the entire area served for non-residential separately metered electric space heating or combined electric space heating, air cooling and/or water heating, subject to the conditions hereinafter set forth.

Permanently installed electric equipment to cool the same area served by the electric space heating equipment may be connected to the space heating circuit provided adequate controls are installed and in operation so that only the space heating equipment or the space cooling equipment operates at any one time; and, provided further, that the electric space heating load is equal to or greater than the space cooling load. Electric water heaters which conform to the applicable requirements set out in the Company's Rate CW and UW may also be connected to the space heating circuit and billed under this rate. Neither the lighting load nor any other equipment than that described above may be connected to the space heating circuit.

The electric space heating and cooling installation shall be for the sole purpose of contributing to the personal comfort or health of the occupants of the premises. In no case may energy supplied and billed under this rate be used for manufacturing or product processing purposes. The latter service and all other power and lighting service will be supplied directly to the Customer and will be separately metered and billed at the rate applicable; provided, however, that all electric service to Elementary Schools, Junior High Schools, and High Schools, otherwise meeting the conditions and requirements of this rate, may be single metered and billed under sub-paragraph (2) of the section below captioned "RATE."

This rate is not available for temporary, periodic or seasonal service, or where the heating installation does not conform to the general requirements set forth in the section hereof captioned "SPACE HEATING SPECIFICATIONS."

CHARACTER OF SERVICE:

Sixty cycle alternating current, measured and delivered at 120/240 volts single phase three wire, 120/240 volts three phase four wire, 120/208 volts single phase three wire, 120/208 volts three phase four wire, 277/480 volts three phase four wire; however, Company may deliver and measure energy three phase, at standard primary voltage (4160 volts or 13,200 volts) if in its judgment it is more advantageous to both the Customer and the Company from an engineering or other practical consideration. If energy is delivered and metered at primary voltage, three and one-half percent (3½%) will be deducted from KWH consumed for billing purposes. No discount will be allowed where any part of the energy is utilized at primary voltage.

RATE:

(1) As to any and all Customers qualifying under the "Availability" clause for separately metered space heating or combined space heating, air cooling and/or water heating, the following:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$30.00 per month
<u>Energy Charge</u>	7.6184¢ net per KWH

Effective

RATE SH (Continued)

RATE (Continued)

- (2) In the case only of Elementary Schools, Junior High Schools and High Schools qualifying under the "Availability" clause, but with the additional qualification that electricity is used to the exclusion of any other source of energy for space heating and air cooling in the structure or structures or addition to the structure or structures on the premises and where all of the electric energy requirements are single metered, except that electric water heating may be separately metered and billed on the rate applicable, thereto the following:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

Customer Charge \$30.00 per month

Energy Charge

The KWH determined by multiplying the KW connected lighting load by an average burning time of 155 hours per month shall be billed as follows:

Any part of the first 5000 KWH per month	10.5243¢ net per KWH
All over 5000 KWH per month	9.0543¢ net per KWH
All KWH in excess of 155 times the connected KW lighting load	7.6643¢ net per KWH

MINIMUM CHARGE PER MONTH:

For bills computed under (1) above: The Customer Charge which is payable for each month that service is connected for the Customer's use.

For bills computed under (2) above: The minimum charge shall be the Customer Charge plus the Energy and Demand Charges for 155 hours use of the connected lighting load, except for the billing periods of July through September when the minimum charge shall be the Customer Charge.

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 6	Fuel Cost Adjustment	see Page 157
No. 9	Net Metering	see Page 161
No. 13	Air Conditioning Load Management Adjustment	see Page 165
No. 15	Load Displacement	see Page 171
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 21	Green Power Initiative	see Page 179.3
No. 22	Demand-Side Management Adjustment	see Page 179.5
No. 24	Capacity Adjustment	see Page 179.7
No. 25	Off-System Sales Margin Sharing	see Page 179.8
No. 26	Regional Transmission Organization Adjustment	see Page 179.9

Effective

RATE SL
SECONDARY SERVICE (LARGE)

AVAILABILITY:

Available to any alternating current Customer for lighting and/or power service who will contract for not less than fifty (50) kilowatts of demand.

CHARACTER OF SERVICE:

Sixty cycle alternating current energy, ordinarily delivered and measured at 120/240 volts single phase three wire, 120/240 volts three phase four wire, 120/208 volts three phase four wire or 277/480 volts three phase four wire, which voltage will be designated by the Company, and through a single metering installation. If the Company, at its option, measures all the energy at the primary side of the transformers (4,160 volts or 13,200 volts), the following deductions will be made in the meter readings: Two and one-half percent (2½%) will be deducted from the KW of demand established by the Customer during the month and two and one-half percent (2½%) will be deducted from the KWH consumed. No discount will be allowed where any part of energy is utilized at primary voltage.

TRANSFORMER OWNERSHIP:

All transformers and supplementary equipment will be owned, installed, operated and maintained by the Company. No discount will be allowed for Customer ownership of transformation facilities.

RATE:

The Customer Charge; plus the sum of the Demand Charge and the Energy Charge adjusted according to the "Power Factor" clause shown hereafter; plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$120.00
<u>Demand Charge</u> All KW of billing demand per month @	\$16.79 net per KW
<u>Energy Charge</u>	3.5088¢ net per KWH

DETERMINATION OF BILLING DEMAND:

The billing demand shall be the average of the three (3) highest fifteen (15) minute interval demands, expressed in kilowatts, established by the Customer during the billing month under consideration, but not less than sixty percent (60%) of the highest billing demand that has been established in any of the immediately preceding eleven (11) months, and in no case upon less than fifty (50) kilowatts.

POWER FACTOR:

The Customer's bill will be adjusted by multiplying the sum of the demand and energy charges by the multiplier set out in the table below whenever the average monthly power factor of his operation varies from eighty-five percent (85%) lagging, as determined by suitable instruments connected at the point where the energy and the demand are measured for billing purposes. In determining the average power factor for the month, no credit will be given for leading power factor. Any equipment installed to control or to correct the power factor shall be of

Effective

RATE PL
PRIMARY SERVICE (LARGE)

AVAILABILITY:

Available for power and lighting delivered at primary distribution voltage. Minimum contract five hundred (500) kilowatts of demand. Not for resale.

CHARACTER OF SERVICE:

Standard Characteristics: Three phase, sixty cycle alternating current supplied from overhead lines through transformers and other substation equipment owned by the Company, delivered at one point on Customer's premises, and at primary distribution voltage, approximately 4,160 or 13,200 volts. All distribution transformers, lines and other equipment on the Customer's side of the point of delivery shall be installed, owned, operated and maintained by the Customer.

Non-Standard Characteristics: If the Customer desires service necessitating transformers (including circuit breakers, supporting structure and supplementary equipment) which do not conform to the standard of the Company as to design, voltage ratio or capacity; or if the Customer desires the exclusive use and/or control of the transformers of standard or non-standard characteristics, energy will be delivered in either case at the high tension side of such transformers, which, however, shall be installed, owned, operated and maintained by the Customer.

Demand and energy measurements may be made at either the high tension (input) or low tension (load) side of the transformers, but, if measured at the high tension side, will be adjusted before billing by the deduction of one-half percent (½%), so that they will be equivalent to measurement at a standard primary distribution voltage, approximately 4,160 or 13,200 volts. The Company, for engineering or other practical reasons, may at its option supply and measure service at sub-transmission voltage.

RATE:

The Customer Charge; plus the sum of the Demand Charge and the Energy Charge adjusted according to the "Power Factor" clause shown hereafter; plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$120.00
<u>Demand Charge</u> All KW of billing demand per month @	\$17.84 net per KW
<u>Energy Charge</u>	3.4026¢ net per KWH

Effective

RATE PH
PROCESS HEATING

AVAILABILITY:

Available, subject to a minimum contract of one hundred (100) kilowatts of demand, for Process Heating when used for manufacturing purposes only and service is supplied from the overhead distribution system. All other lighting, space heating and power will be measured and billed separately under the rate appropriate for that service.

MEASUREMENT:

Energy will be delivered and measured in the form of three phase, sixty cycle alternating current at 120/240 volts, 120/208 volts or 277/480 volts and ordinarily at the primary side of any auxiliary transformers used in connection with the Customer's industrial heating equipment.

In case these quantities are measured at primary distribution voltage (4,160 or 13,200 volts) or at subtransmission voltage (34,500 volts), three and one-half percent (3½%) will be deducted from the measured KWH and three percent (3%) will be deducted from the measured KW demand before billing. The service voltage will be specified by the Company.

RATE:

The Customer Charge; plus the Energy Charge adjusted according to the "Power Factor" clause shown hereafter; plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$1,000.00
<u>Energy Charge</u>	
Any part of the first 250 hours use of the billing demand per month	@ 7.2390¢ net per KWH
All additional energy	@ 5.7390¢ net per KWH

DETERMINATION OF BILLING DEMAND:

The billing demand shall be the average of the three (3) highest fifteen (15) minute interval demands, expressed in kilowatts, occurring during the billing month under consideration and in no event less than sixty percent (60%) of the highest billing demand used in any of the preceding eleven (11) months, nor less than one hundred (100) kilowatts.

POWER FACTOR:

The Customer's bill will be adjusted by multiplying the energy charge by the multiplier set out in the table below whenever the average monthly power factor of his operation varies from eighty-five percent (85%) lagging, as determined by suitable instruments connected at the point where the energy and the demand are measured for billing purposes. In determining the average power factor for the month, no credit will be given for leading power factor. Any equipment installed to control or to correct the power factor shall be of such design, and it shall be so controlled and operated at all times, that its use will not create any undesirable operating characteristics (including voltage rise) in the supply circuits, beyond the limits of good practice.

Effective

RATE HL
(HIGH LOAD FACTOR -
PRIMARY DISTRIBUTION, SUB-TRANSMISSION AND TRANSMISSION VOLTAGES)

AVAILABILITY:

Available for power and lighting service at standard primary distribution, sub-transmission, or transmission line voltages. Delivery voltage to be determined by the Company. Minimum contract two thousand (2,000) kilowatts of demand. Not for resale.

CHARACTER OF SERVICE:

Standard Characteristics: Three phase, sixty cycle alternating current, delivered and metered at one point on Customer's premises, at primary distribution voltage (approximately 4,160 or 13,200 volts), sub-transmission voltage (approximately 34,500 volts), or transmission voltage (approximately 138,000 or 345,000 volts). All distribution transformers, lines and other equipment on the Customer's side of the point of delivery shall be installed, owned, operated and maintained by the Customer.

Non-Standard Characteristics: If the Customer desires service necessitating transformers (including circuit breakers, supporting structure and supplementary equipment) which do not conform to the standards of the Company as to design, voltage ratio or capacity, or if the Customer desires the exclusive use and/or control of the transformers (whether standard or non-standard), such transformers shall be installed, owned, operated and maintained by the Customer, and the point of delivery in either case shall be at the high voltage side of the transformers.

RATE:

The Customer Charge; plus the sum of the Demand Charge and the Energy Charge adjusted according to the "Power Factor" clause shown hereafter; plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

Customer Charge

For service at primary distribution voltage	\$135.00
For service at sub-transmission voltage	\$140.00
For service at transmission voltage	\$180.00

Demand Charge

For service at primary distribution voltage (4,160 or 13,200 volts) All KW of billing demand per month @ \$12.05 net per KW
For service at sub-transmission voltage (34,500 volts) All KW of billing demand per month @ \$11.50 net per KW
For service at transmission voltage (138,000 or 345,000 volts) All KW of billing demand per month @ \$11.07 net per KW

Energy Charge

For service at primary distribution voltage	4.4773¢ net per KWH
For service at sub-transmission voltage	4.5890¢ net per KWH
For service at transmission voltage	4.4262¢ net per KWH

RATE MU-1 (VINTAGE) (Continued)

BILLING:

Bills will be rendered monthly for Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section, applying monthly KWH as shown in Lighting KWH table, plus one-twelfth (1/12) of the annual charges for flat rate service set out in Rate sections (a) and (b) which follow.

RATE:

Section (a) (1)

Prices in Section (a) (1) are for Company-owned equipment and include all maintenance costs associated with the equipment. Also included when an outage is due to failure of lamp, said lamp will be replaced within two (2) working days after such fact has been reported to or discovered by the Company. When failure or outage is due to reasons other than lamp failure, said repair will be completed within seven (7) working days after such fact has been reported to or discovered by the Company. Underground cable replacements will be completed within thirty (30) days of discovery by the Company. These time periods are barring natural disasters, acts of God, or the inability of the Company to gain access.

Section (a) (1) (a)

Lamps in enclosed fixtures, suspended from mast arms on wood poles and supplied from overhead circuits.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

1000-watt Mercury Vapor Lamp	\$257.40**
400-watt Mercury Vapor Lamp	143.04**
175-watt Mercury Vapor Lamp	101.64**
400-watt High Pressure Sodium Lamp	170.28
250-watt High Pressure Sodium Lamp	139.92
150-watt High Pressure Sodium Lamp	111.24
100-watt High Pressure Sodium Lamp	95.40
400-watt Metal Halide Lamp	170.28**

Section (a) (1) (b)

Lamps in enclosed fixtures, mounted on metal or fiberglass columns and supplied from underground circuits.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

1000-watt Mercury Vapor Lamp	\$385.20**
400-watt Mercury Vapor Lamp	202.80**
175-watt Mercury Vapor Lamp	167.16**
175-watt Mercury Vapor - Fiberglass	159.12**
400-watt High Pressure Sodium Lamp	298.08
400-watt High Pressure Sodium - Fiberglass	276.36
400-watt High Pressure Sodium - Shoebox	246.48
2-400-watt High Pressure Sodium - Shoebox	330.72
250-watt High Pressure Sodium Lamp	200.88
250-watt High Pressure Sodium - Fiberglass	192.72
250-watt High Pressure Sodium - Shoebox	202.20
2-250-watt High Pressure Sodium - Shoebox	268.92
150-watt High Pressure Sodium Lamp	174.24

Effective

RATE MU-1 (VINTAGE) (Continued)

Section (a) (1) (b)

150-watt High Pressure Sodium – Fiberglass	\$165.96
100-watt High Pressure Sodium Lamp	160.92
100-watt high Pressure Sodium - Fiberglass	152.64
400-watt High Pressure Sodium Painted Bronze Column	325.44
400-watt High Pressure Sodium Traffic Pole	174.84
250-watt High Pressure Sodium Painted Bronze Column	228.24
250-watt High Pressure Sodium Traffic Pole	144.12
400-watt Metal Halide - Shoebox	252.48**
2-400-watt Metal Halide - Shoebox	342.60**
400-watt Metal Halide Metal Column	298.08**
400-watt Metal Halide - Fiberglass	276.36**

Section (a) (1) (c)

Lamps in enclosed post top type fixtures, mounted on metal or fiberglass ornamental columns and supplied from underground circuits.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

175-watt Mercury Vapor Post Std.	\$162.72**
175-watt Mercury Vapor Washington Post Std.	255.24**
150-watt High Pressure Sodium Washington Post Std.	286.56
150-watt High Pressure Sodium 18" Ball Globe Post Std.	192.72
100-watt High Pressure Sodium Post Std.	160.08
100-watt High Pressure Sodium Washington Post Std.	250.20
2-80-watt LED Washington Post Std.	683.76
80-watt LED Washington Post Std.	421.56
3-150-watt High Pressure Sodium Single Column	512.40**
3-150-watt High Pressure Sodium Twin Column	512.40**
1-150-watt High Pressure Sodium &	
4-100-watt High Pressure Sodium Cluster	643.20

"Std." means Ornamental Standard.

Section (a) (1) (d)

Prices below apply to lighting for the City of Indianapolis in the downtown area.

Prices for Flat Rate Street Lighting Service

Price Per Year Per Each Unit

150-watt High Pressure Sodium Pedestrian Lamp	\$688.32
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Section (a) (1) (e)

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

Lamps in enclosed fixtures mounted to underpasses or tunnels.	
175-watt Mercury Vapor Lamp	\$143.04**
150-watt High Pressure Sodium Lamp	146.76

Effective

RATE MU-1 (VINTAGE) (Continued)

Section (a) (1) (e)

Lamps operated approximately 8760 hours per year.

175-watt Mercury Vapor Lamp	176.76**
400-watt High Pressure Sodium Lamp	305.40
150-watt High Pressure Sodium Lamp	186.84

Section (a) (2)

Lamps operated approximately 4100 hours per year

Section (a) (2) (a)

Prices below apply only to Customer-owned equipment which meets the Company's standards and upon inspection is acceptable to the Company and include only normal operating and minor maintenance costs which are: the replacement of the lamp, ballast, glassware, photocell, and fuses as required; and the repair, but not replacement, of the cable. Should parts become not readily available, the Customer shall be required to supply IPL with the minor maintenance material. In the event Customer does not supply necessary material, the light would go out of service. The Customer is to furnish all other maintenance and repairs.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

1000-watt Mercury Vapor Lamp	\$201.84**
400-watt Mercury Vapor Lamp	108.36**
250-watt Mercury Vapor Lamp	127.2**
175-watt Mercury Vapor Lamp	79.68**
5-100-watt Mercury Vapor Cluster	234.36**
100-watt Mercury Vapor Lamp	75.24**
400-watt High Pressure Sodium Lamp	118.44
250-watt High Pressure Sodium Lamp	95.76
150-watt High Pressure Sodium Lamp	74.04
1000-watt High Pressure Sodium Lamp	242.04
175-watt Mercury Vapor 15' Ornamental Standard	124.56**

Section (a) (2) (b)

Prices below apply only to Interstate Highway System lighting, which is owned by the State of Indiana, which equipment meets the Company's standards and upon inspection is acceptable to the Company. Available maintenance by the Company is: the replacement of the lamp, ballast, glassware, photocell, and fuses as required; and the repair, but not replacement, of the cable. The Customer is to furnish all other maintenance and repairs. No new installations will be served and no additions to present installations will be permitted.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

	<u>Without Maintenance</u>	<u>With Maintenance</u>
1000-watt Mercury Vapor Lamp	\$183.96**	\$201.84**
400-watt Mercury Vapor Lamp	90.48**	108.36**
250-watt Mercury Vapor Lamp	109.20**	127.20**
175-watt Mercury Vapor Lamp	61.68**	79.68**
5-100-watt Mercury Vapor Cluster	216.48**	234.36**

Effective

RATE MU-1 (VINTAGE) (Continued)

Section (a) (2) (b)

100-watt Mercury Vapor Lamp	57.24**	75.24**
400-watt High Pressure Sodium Lamp	100.56	118.44
250-watt High Pressure Sodium Lamp	77.88	95.76
150-watt High Pressure Sodium Lamp	56.16	74.04
1000-watt High Pressure Sodium Lamp	224.16	242.04
175-watt Mercury Vapor 15' Ornamental Standard	106.56**	124.56**

Section (b)

Price for Flat Rate Traffic Signal, Safety Lighting Service and/or Other Municipal Devices

Prices for furnishing unmetered electrical energy only, per each traffic signal, safety lighting fixture or other municipal device. All equipment, including the fixtures, their supporting structures and electrical apparatus that is beyond the point of supply to be owned, operated and maintained by the Customer.

Prices are per year per watt burning, based upon the average of the watts burning throughout the operating cycle of the fixture under consideration, but with the further condition, that for billing purposes no fixture or device will be considered as having a rating less than sixty (60) watts. New traffic signals, safety lighting fixtures, or other municipal lighting devices under Section (b) will no longer be installed under the Rate MU-1 Vintage tariff. At the discretion of the Company, a customer may make an addition to an existing circuit if the customer communicates the addition to the Company for billing purposes.

Price for Flat Rate Traffic Signal, Safety Lighting Service and/or Other Municipal Devices (Continued)

Minimum charge is per year per each fixture or device

Price per watt	\$ 0.55
Minimum per fixture or device	33.00

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 6	Fuel Cost Adjustment	see Page 157
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 22	Demand-Side Management Adjustment	see Page 179.5
No. 24	Capacity Adjustment	see Page 179.7
No. 25	Off-System Sales Margin Sharing	see Page 179.8
No. 26	Regional Transmission Organization Adjustment	see Page 179.9

PAYMENT:

The above rates and charges are net. If the net bill is not paid within seventeen (17) days after its date of issue, a charge will be added in the amount of ten percent (10%) of the first Three Dollars (\$3.00) plus three percent (3%) of the excess of Three Dollars (\$3.00).

Effective

RATE MU-1 (NEW) (Continued)

RATE:

Section (a) (1)

Prices in Section (a) (1) are for Company-owned equipment and include all maintenance costs associated with the equipment. Also included when an outage is due to failure of lamp, said lamp will be replaced within two (2) working days after such fact has been reported to or discovered by the Company. When failure or outage is due to reasons other than lamp failure, said repair will be completed within seven (7) working days after such fact has been reported to or discovered by the Company. Underground cable replacements will be completed within thirty (30) days of discovery by the Company. These time periods are barring natural disasters, acts of God, or the inability of the Company to gain access.

Section (a) (1) (a)

Lamps in enclosed fixtures, suspended from mast arms on wood poles and supplied from overhead circuits.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

400-watt High Pressure Sodium Lamp	\$361.68
250-watt High Pressure Sodium Lamp	324.36
150-watt High Pressure Sodium Lamp	300.60
100-watt High Pressure Sodium Lamp	279.84
400-watt High Pressure Sodium Lamp - Traffic Column	338.88
250-watt High Pressure Sodium Lamp - Traffic Column	301.56
150-watt High Pressure Sodium Lamp - Traffic Column	277.80
100-watt High Pressure Sodium Lamp - Traffic Column	257.04

Section (a) (1) (b)

Lamps in enclosed fixtures, mounted on metal or fiberglass columns and supplied from underground circuits.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

400-watt High Pressure Sodium Lamp	\$527.88
400-watt High Pressure Sodium - Fiberglass	396.72
400-watt High Pressure Sodium - Shoebox	423.84
2-400-watt High Pressure Sodium - Shoebox	545.16
250-watt High Pressure Sodium Lamp	490.56
250-watt High Pressure Sodium - Fiberglass	359.52
250-watt High Pressure Sodium - Shoebox	385.68
2-250-watt High Pressure Sodium - Shoebox	512.28
150-watt High Pressure Sodium Lamp	428.52
150-watt High Pressure Sodium - Fiberglass	326.28
100-watt High Pressure Sodium Lamp	417.12
100-watt high Pressure Sodium - Fiberglass	315.00
400-watt High Pressure Sodium Painted Bronze Column	529.80
400-watt High Pressure Sodium Traffic Pole	256.68
250-watt High Pressure Sodium Painted Bronze Column	495.48
250-watt High Pressure Sodium Traffic Pole	222.24

Effective

RATE MU-1 (NEW) (Continued)

Section (a) (1) (c)

Lamps in enclosed post top type fixtures, mounted on metal or fiberglass ornamental columns and supplied from underground circuits.

<u>Prices for Flat Rate Street Lighting Services:</u>	<u>Price Per Year Per Each Unit</u>
150-watt High Pressure Sodium Washington Post Std.	\$416.64
150-watt High Pressure Sodium 18" Ball Globe Post Std.	322.68
100-watt High Pressure Sodium Post Std.	241.08
100-watt High Pressure Sodium Washington Post Std.	361.08
2-80-watt LED Washington Post Std.	861.00
80-watt LED Washington Post Std.	576.72
1-150-watt High Pressure Sodium & 4-100-watt High Pressure Sodium Cluster	906.24

"Std." means Ornamental Standard.

Section (a) (1) (d)

Prices below apply to lighting for the City of Indianapolis in the downtown area.

<u>Prices for Flat Rate Street Lighting Service</u>	<u>Price Per Year Per Each Unit</u>
150-watt High Pressure Sodium Pedestrian Lamp	\$418.56

Section (a) (1) (e)

<u>Prices for Flat Rate Street Lighting Services:</u>	<u>Price Per Year Per Each Unit</u>
Lamps in enclosed fixtures mounted to underpasses or tunnels.	
150-watt High Pressure Sodium Lamp	\$229.32
Lamps operated approximately 8760 hours per year.	
400-watt High Pressure Sodium Lamp	393.12
150-watt High Pressure Sodium Lamp	258.60

Section (a) (2)

Lamps operated approximately 4100 hours per year

Section (a) (2) (a)

Prices below apply only to Customer-owned equipment which meets the Company's standards and upon inspection is acceptable to the Company and include only normal operating and minor maintenance costs which are: the replacement of the lamp, ballast, glassware, photocell, and fuses as required; and the repair, but not replacement, of the cable. Should parts become not readily available, the Customer shall be required to supply IPL with the minor maintenance material. In the event Customer does not supply necessary material, the light would go out of service. The Customer is to furnish all other maintenance and repairs.

Effective

RATE MU-1 (NEW) (Continued)

Section (a) (2) (a) (continued)

<u>Prices for Flat Rate Street Lighting Services:</u>	<u>Price Per Year Per Each Unit</u>
400-watt High Pressure Sodium Lamp	\$185.16
250-watt High Pressure Sodium Lamp	149.40
150-watt High Pressure Sodium Lamp	124.20
1000-watt High Pressure Sodium Lamp	321.96

Section (a) (2) (b)

Prices below apply only to Interstate Highway System lighting, which is owned by the State of Indiana, which equipment meets the Company's standards and upon inspection is acceptable to the Company. Available maintenance by the Company is: the replacement of the lamp, ballast, glassware, photocell, and fuses as required; and the repair, but not replacement, of the cable. The Customer is to furnish all other maintenance and repairs.

<u>Prices for Flat Rate Street Lighting Services:</u>	<u>Price Per Year Per Each Unit</u>	
	<u>Without Maintenance</u>	<u>With Maintenance</u>
400-watt High Pressure Sodium Lamp	\$153.36	\$185.16
250-watt High Pressure Sodium Lamp	117.60	149.4
150-watt High Pressure Sodium Lamp	92.40	124.2
1000-watt High Pressure Sodium Lamp	290.28	321.96

Section (b)

Price for Flat Rate Traffic Signal, Safety Lighting Service and/or Other Municipal Devices

Prices for furnishing unmetered electrical energy only, per each traffic signal, safety lighting fixture or other municipal device. All equipment, including the fixtures, their supporting structures and electrical apparatus that is beyond the point of supply to be owned, operated and maintained by the Customer.

Prices are per year per watt burning, based upon the average of the watts burning throughout the operating cycle of the fixture under consideration, but with the further condition, that for billing purposes no fixture or device will be considered as having a rating less than sixty (60) watts.

Minimum charge is per year per each fixture or device

Price per watt	\$ 0.62
Minimum per fixture or device	37.20

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 6	Fuel Cost Adjustment	see Page 157
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 22	Demand-Side Management Adjustment	see Page 179.5
No. 24	Capacity Adjustment	see Page 179.7
No. 25	Off-System Sales Margin Sharing	see Page 179.8
No. 26	Regional Transmission Organization Adjustment	see Page 179.9

Effective

RATE APL (VINTAGE) (continued)

CONDITIONS OF SERVICE (continued)

(½) hour after sunset until one-half (½) hour before sunrise, every night or approximately 4100 hours per annum.

Burned out lamps will not be replaced by the Company under Clause B.

BILLING:

Bills will be rendered monthly for Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section, applying the monthly KWH as shown in Lighting KWH table, plus the flat rates set out in the Rate sections which follow.

RATE:

For service under Conditions of Service, Clause A above. The rates are monthly.

a)	For bracket arm supported units on existing wood pole:	<u>Each</u>
		<u>Luminaire</u>
	175-watt Mercury Vapor Lamp	\$ 7.37**
	400-watt Mercury Vapor Lamp	13.77**
	1000-watt Mercury Vapor Lamp	23.89**
	100-watt High Pressure Sodium Lamp	6.63
	150-watt High Pressure Sodium Lamp	14.14
	250-watt High Pressure Sodium Lamp	18.66
	400-watt High Pressure Sodium Lamp	21.43
	400-watt Mercury Vapor Flood	13.79**
	150-watt High Pressure Sodium Flood	14.18
	250-watt High Pressure Sodium Flood	18.68
	400-watt High Pressure Sodium Flood	21.44
	400-watt Metal Halide Lamp	21.44**
	For additional facilities when required:	
	one wood pole (overhead only)	3.78
	one wood or fiberglass pole (underground only)	9.32
b)	Lamps in enclosed fixtures, mounted on metal or fiberglass columns and supplied from underground circuits.	
		<u>Each Additional</u>
		<u>First</u>
		<u>Luminaire</u>
		<u>Each Additional</u>
		<u>Luminaire on</u>
		<u>Same Column</u>
	1000-watt Mercury Vapor Lamp	\$39.36**
	400-watt Mercury Vapor Lamp	20.73**
	175-watt Mercury Vapor Lamp	17.09**
	400-watt High Pressure Sodium Lamp	30.47
	250-watt High Pressure Sodium Lamp	20.53
		\$23.88**
		13.77**
		7.37**
		21.43
		18.66

Effective

RATE APL (VINTAGE) (continued)

RATE, Clause A (continued)

150-watt High Pressure Sodium Lamp	17.81	14.14
100-watt High Pressure Sodium Lamp	16.44	6.63
400-watt High Pressure Sodium Painted Bronze Column	33.24	21.48
250-watt High Pressure Sodium Painted Bronze Column	23.28	18.72
400-watt High Pressure Sodium - Shoebox	25.20	8.61
250-watt High Pressure Sodium - Shoebox	20.67	6.82
400-watt Metal Halide - Shoebox	25.20**	8.61**

c) For a post top fixture on a fiberglass, metal or ornamental column and containing one:

175-watt Mercury Vapor Washington Post Std.	\$26.09**
175-watt Mercury Vapor Post Std.	16.64**
100-watt High Pressure Sodium Washington Post Std.	25.57
100-watt High Pressure Sodium Post Std.	16.37
150-watt High Pressure Sodium Washington Post Std.	29.29
150-watt High Pressure Sodium Post Std.	20.09

"Std." means Ornamental Standard.

d) Charges in addition to Energy Charge as Registered through Customer's Meter For Units Containing One:

	<u>Each Luminaire</u>
175-watt Mercury Vapor Lamp on Company's existing wood pole and connected to Customer's metered secondary	\$ 5.60**
400-watt Mercury Vapor Lamp on Company's existing wood pole and connected to Customer's metered secondary	10.86**
1000-watt Mercury Vapor Lamp on Company's existing wood pole and connected to Customer's metered secondary	16.81**
100-watt High Pressure Sodium Lamp on Company's existing wood pole and connected to Customer's metered secondary	5.79**
150-watt High Pressure Sodium Lamp on Company's existing wood pole and connected to Customer's metered secondary	\$13.27**
250-watt High Pressure Sodium Lamp on Company's existing wood pole and connected to Customer's metered secondary	16.77**
400-watt High Pressure Sodium Lamp on Company's existing wood pole and connected to Customer's metered secondary	18.49**
400-watt Metal Halide Lamp on Company's existing wood pole and connected to Customer's metered secondary	18.49**

Effective

RATE APL (VINTAGE) (continued)

RATE, Clause A (continued)

e) Prices below apply to University of Indianapolis Lighting.

	<u>Each Luminaire</u>
250-watt Metal Halide 18' Direct Embedded	\$48.11
250-watt Metal Halide 12' Anchor Based	52.82
2-250-watt Metal Halide 18' Direct Embedded	66.21
2-250-watt Metal Halide 12' Anchor Based	70.91
Charges in addition to Energy Charge as registered through Customer's meter:	
250-watt Metal Halide 18' Direct Embedded	\$44.18
250-watt Metal Halide 12' Anchor Based	48.89
2-250-watt Metal Halide 18' Direct Embedded	58.90
2-250-watt Metal Halide 12' Anchor Based	63.62

For service under Conditions of Service, Clause B above. The rates are monthly.

Up to and including 150-watt incandescent lamp or equivalent per month per lamp	\$3.27**
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TERM:

This service is available for a standard term of three (3) years and, if not terminated by at least thirty (30) days' notice prior to the expiration of the initial 3-year term, shall be continued on a yearly basis, terminable on a thirty (30) days' notice prior to the end of any such one-year term. If the Customer fails to pay the bill for service in any month of the initial term when due, the Company may, at its option, declare the service charges for the remaining months of such term immediately due and payable and may remove its facilities if the bill for such remaining months of service is not paid within thirty (30) days after such bill is rendered. If, prior to expiration of the initial term, the service contracted for under this Rate is supplanted by municipal lighting service, the Company may remove its facilities and no charge will be made for the remaining months of such initial term.

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 6	Fuel Cost Adjustment	see Page 157
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 22	Demand-Side Management Adjustment	see Page 179.5
No. 24	Capacity Adjustment	see Page 179.7
No. 25	Off-System Sales Margin Sharing	see Page 179.8
No. 26	Regional Transmission Organization Adjustment	see Page 179.9

PAYMENT:

Charges under this Rate are net and will be a part of the Customer's regular service bill and subject to the same charges as any other item on the Customer's bill.

Effective

RATE APL (NEW) (continued)

CONDITIONS OF SERVICE (continued)

Customer shall render reasonable care in protecting Company lighting equipment installed within Customer's jurisdiction. Reasonable care may include, but not be limited to, the installation of protective posts and guard rails, or the locating of underground cable before digging. Should a lighting facility or its supporting infrastructure be damaged due to a lack of reasonable care by the Customer or those acting on Customer's behalf, this may result in cancellation of service for that location or the Customer being billed the full cost (material, labor, engineering, and overhead) of all repairs, as well as, being charged the monthly lighting fee while the facilities were out of service (the Company will make every reasonable effort to perform such repairs in a timely fashion). Furthermore, the full repair costs associated with vandalism damage to Company lighting equipment shall be passed on to the Customer and may result in the removal of those facilities if they cannot be protected from ongoing harm.

All lighting fixtures and other materials, including wiring must comply with the Company's specifications and will be subject to Company's approval. Company shall own, operate, and maintain the lighting unit or units, including the fixtures, lamps, ballasts, photoelectric controls, mounting brackets and all necessary wiring. Company shall furnish all electric energy required for operation of the unit.

The units shall be lighted and extinguished by a photoelectric control furnished by the Company. The hours of burning shall be from approximately one-half (½) hour after sunset until one-half (½) hour before sunrise, every night or approximately 4,100 hours per annum. Barring circumstances beyond its control, the Company will replace burned out lamps within 48 hours after notification of Company by Customer.

The Company reserves the right to shield, re-angle, or relocate a light to prevent light projection on adjacent properties at the request of the adjacent property owner. If shielding, re-angling, or relocating the light does not resolve the light trespass complaint, the Company reserves the right to remove the offending light.

BILLING:

Bills will be rendered monthly for Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section, applying the monthly KWH as shown in Lighting KWH table, plus the flat rates set out in the Rate sections which follow.

RATE:

For service under Conditions of Service above. The rates are monthly.

a) For bracket arm supported units on existing wood pole:	Each <u>Luminaire</u>
100-watt High Pressure Sodium Lamp	\$18.08
150-watt High Pressure Sodium Lamp	19.65
250-watt High Pressure Sodium Lamp	21.51
400-watt High Pressure Sodium Lamp	24.45
150-watt High Pressure Sodium Flood	25.26
250-watt High Pressure Sodium Flood	22.68
400-watt High Pressure Sodium Flood	25.45
For additional facilities when required:	
one wood pole (overhead only)	19.01
one wood or fiberglass pole (underground only)	22.95

Effective

RATE APL (NEW) (continued)

RATE (continued)

b) Lamps in enclosed fixtures, mounted on metal or fiberglass columns and supplied from underground circuits.

	<u>First Luminaire</u>	<u>Each Additional Luminaire on Same Column</u>
400-watt High Pressure Sodium Lamp	\$39.86	\$26.12
250-watt High Pressure Sodium Lamp	36.92	23.18
150-watt High Pressure Sodium Lamp	35.06	21.32
100-watt High Pressure Sodium Lamp	33.37	19.63
400-watt High Pressure Sodium Lamp - Flood	38.98	27.52
250-watt High Pressure Sodium Lamp - Flood	36.21	24.76
150-watt High Pressure Sodium Lamp - Flood	34.01	22.55
400-watt High Pressure Sodium Painted Bronze Column	39.86	24.95
250-watt High Pressure Sodium Painted Bronze Column	36.92	22.29
400-watt High Pressure Sodium - Shoebox	39.57	25.45
250-watt High Pressure Sodium - Shoebox	36.55	22.43

c) For a post top fixture on a fiberglass, metal or ornamental column and containing one:

100-watt High Pressure Sodium Washington Post Std.	\$34.93
100-watt High Pressure Sodium Post Std.	24.23
150-watt High Pressure Sodium Washington Post Std.	39.68
150-watt High Pressure Sodium Post Std.	31.25

"Std." means Ornamental Standard.

d) Prices below apply to University of Indianapolis Lighting.

	<u>Each Luminaire</u>
250-watt Metal Halide 18' Direct Embedded	\$45.41
250-watt Metal Halide 12' Anchor Based	47.76
2-250-watt Metal Halide 18' Direct Embedded	62.81
2-250-watt Metal Halide 12' Anchor Based	65.11

Charges in addition to Energy Charge as registered through Customer's meter:

250-watt Metal Halide 18' Direct Embedded	\$40.43
250-watt Metal Halide 12' Anchor Based	42.78
2-250-watt Metal Halide 18' Direct Embedded	52.87
2-250-watt Metal Halide 12' Anchor Based	55.16

Effective April 20, 2016

RATE RS
RESIDENTIAL SERVICE

AVAILABILITY:

Available, exclusively for residential purposes, including electric water heating, to individual private dwellings and individually metered apartments. Not available, however, to master-metered apartments, clubs, fraternities, boarding or rooming houses, or hotels/motels. The water heating and/or space heating billing provision shall not apply where the water heating and/or space heating equipment does not conform to the general requirements set forth in the sections captioned "WATER HEATING SPECIFICATIONS" and "SPACE HEATING SPECIFICATIONS."

The following will not be served under this rate: (1) Single phase motors having an individual capacity in excess of five horsepower, except where Company's system conditions permit, and upon approval of the Company; and (2) welding equipment and other apparatus that in the opinion of the Company may cause objectionable voltage fluctuations.

This rate is available for residential service only. Water heating service may be separately metered and separately billed in accordance with the Company's applicable rate schedule. When electric energy is used on the same premises for other than residential purposes, such energy shall be separately metered and billed in accordance with the Company's approved rate schedule applicable thereto, except as provided for in Rule 29.3.

CHARACTER OF SERVICE:

Standard Characteristics: Three wire, single phase, sixty cycle alternating current ordinarily supplied at 120/240 volts.

The Company may, however, furnish three phase, four wire service, 120/240 volts, 120/208 volts, or 277/480 volts, if in its judgment, which shall be final, it would be more advantageous to both the Customer and the Company due to engineering, safety or other practical reasons. Residential service at 120/208 volts single phase will be available in those multi-family projects or geographic locations where this is the standard voltage established. Where line extensions are required, such extensions will be provided under the Company's standard conditions for line extension.

RATE:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

Customer Charge

For bills of 0-325 KWH per month	\$11.25 per month
For bills over 325 KWH per month	\$17.00 per month

Energy Charge

Any part of the first 500 KWH per month	9.08868.9696 ¢ net per KWH
Over 500 KWH per month	6.99516.8761 ¢ net per KWH
With electric heating and/or water heating over 1000 KWH per month	5.73485.6158 ¢ net per KWH

Effective ~~March 31, 2016~~

RATE UW
WATER HEATING -- UNCONTROLLED SERVICE

AVAILABILITY:

This Rate is closed and not available for service to new installations after the effective date of this tariff but remains in effect for current Customers. When new or upgraded facilities are required to maintain service to a Rate UW Customer, the Customer shall be removed from Rate UW and be required to take service under an appropriate general service tariff for which the Customer qualifies. Available for separately metered uncontrolled water heating service only, through a non-inductive heater, with resistance elements of either immersion or "wraparound" type, provided that the applicant is a user of the Company's electric service supplied under some other rate at the same location. Not available for seasonal or temporary service, resale, booster heaters or where the energy is to be used for space heating, either directly or indirectly through heat transfer or any combination of such systems.

CHARACTER OF SERVICE:

Single phase, sixty cycle alternating current, at a voltage of approximately 208 or 240 volts, or 208, 240, or 480 volts, three phase at the option of the Company.

SPECIFICATIONS AND CONDITIONS OF SERVICE:

All water heaters shall be non-inductive storage type heaters having a minimum capacity of forty (40) gallons, and shall be automatically controlled.

The maximum electrical capacity that shall be used at any one time shall not exceed 300 watts per gallon of heater tank capacity. All heating elements shall be controlled by adjustable thermostats, and, when service is furnished from the Company's general distribution system, the heating elements shall have such additional controls as may be required so that the energizing of the elements will be limited to steps not exceeding 20 kilowatts at any one time.

The general specifications relating to the design, element size and operating characteristics of all water heaters connected to the Company's lines and the necessary electrical protection of the circuits furnishing water heating service under this schedule shall be subject to approval by the Company.

If the Customer's water heating requirements necessitate two or more heaters, service will be furnished through a single metering installation under the provisions of this rate; provided that beyond the point of the service entrance equipment the circuit or circuits supplying the heaters shall not be contained in a conduit, cable or raceway with any other circuits.

Further, all installations shall comply with applicable State, County and Municipal laws, ordinances, rules and regulations.

RATE:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$27.00 per month
<u>Energy Charge</u>	5.81395.7307 ¢ net per KWH

RATE CW (Continued)

RATE:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$7.10 per month
<u>Energy Charge</u>	6.43 <u>66.3228</u> ¢ net per KWH

MINIMUM CHARGE PER MONTH:

The Customer Charge which is payable each month the service is connected for the Customer's use.

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 6	Fuel Cost Adjustment	see Page 157
No. 9	Net Metering	see Page 161
No. 13	Air Conditioning Load Management Adjustment	see Page 165
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 21	Green Power Initiative	see Page 179.3
No. 22	Demand-Side Management Adjustment	see Page 179.5
No. 24	Capacity Adjustment	see Page 179.7
No. 25	Off-System Sales Margin Sharing	see Page 179.8
No. 26	Regional Transmission Organization Adjustment	see Page 179.9

PAYMENT:

The above rates and charges are net. If the net bill is not paid within seventeen (17) days after its date of issue, a charge will be added in the amount of ten percent (10%) of the first Three Dollars (\$3.00) plus three percent (3%) of the excess of Three Dollars (\$3.00).

RULES:

Service hereunder shall be subject to the Company's Rules and Regulations for Electric Service, and to the Rules and Standards of Service for the Electrical Public Utilities of Indiana prescribed by the Indiana Utility Regulatory Commission, as the same are now in effect, and as they may be changed from time to time hereafter.

RATE SS
SECONDARY SERVICE (SMALL)

AVAILABILITY:

Available for general service - lighting and/or power. Available only to the ultimate consumer of the energy; not for resale. Not available for stand-by or auxiliary service. Customers requiring in excess of 75 KW demand will be served only under special agreement, setting out the minimum monthly service charge.

CHARACTER OF SERVICE:

Sixty cycle alternating current measured and delivered at 120 volts single phase two wire, 120/240 volts single phase three wire, 120/240 volts three phase four wire, 120/208 volts single phase three wire, 120/208 volts three phase four wire or 277/480 volts three phase four wire; however, Company may deliver and measure energy three phase, at standard primary voltage, (4160 volts or 13,200 volts) if in its judgment, it is more advantageous to both the Customer and the Company from the standpoint of engineering or other practical considerations. If energy is delivered and metered at primary voltage, three and one-half percent (3½%) will be deducted from KWH consumed for billing purposes. No discount will be allowed where any part of the energy is utilized at primary voltage.

RATE:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

Customer Charge

For bills of 0-5000 KWH/mo.	\$30.00 per month
For bills over 5000 KWH/mo.	\$50.00 per month

Energy Charge

First 5000 KWH per month	9.50949.4099¢ net per KWH
Over 5000 KWH per month	8.03947.9399¢ net per KWH

MINIMUM CHARGE PER MONTH:

The Customer Charge which is payable for each month that service is connected for the Customer's use.

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 4	Additional Charges for Transformers and Other Facilities Furnished By Company to Customer	see Page 154
No. 5	Short Term Service	see Page 156
No. 6	Fuel Cost Adjustment	see Page 157
No. 9	Net Metering	see Page 161
No. 13	Air Conditioning Load Management Adjustment	see Page 165
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 21	Green Power Initiative	see Page 179.3

Effective ~~March 31, 2016~~

RATE SH
SECONDARY SERVICE - ELECTRIC SPACE CONDITIONING
SEPARATELY METERED

AVAILABILITY:

Available in the entire area served for non-residential separately metered electric space heating or combined electric space heating, air cooling and/or water heating, subject to the conditions hereinafter set forth.

Permanently installed electric equipment to cool the same area served by the electric space heating equipment may be connected to the space heating circuit provided adequate controls are installed and in operation so that only the space heating equipment or the space cooling equipment operates at any one time; and, provided further, that the electric space heating load is equal to or greater than the space cooling load. Electric water heaters which conform to the applicable requirements set out in the Company's Rate CW and UW may also be connected to the space heating circuit and billed under this rate. Neither the lighting load nor any other equipment than that described above may be connected to the space heating circuit.

The electric space heating and cooling installation shall be for the sole purpose of contributing to the personal comfort or health of the occupants of the premises. In no case may energy supplied and billed under this rate be used for manufacturing or product processing purposes. The latter service and all other power and lighting service will be supplied directly to the Customer and will be separately metered and billed at the rate applicable; provided, however, that all electric service to Elementary Schools, Junior High Schools, and High Schools, otherwise meeting the conditions and requirements of this rate, may be single metered and billed under sub-paragraph (2) of the section below captioned "RATE."

This rate is not available for temporary, periodic or seasonal service, or where the heating installation does not conform to the general requirements set forth in the section hereof captioned "SPACE HEATING SPECIFICATIONS."

CHARACTER OF SERVICE:

Sixty cycle alternating current, measured and delivered at 120/240 volts single phase three wire, 120/240 volts three phase four wire, 120/208 volts single phase three wire, 120/208 volts three phase four wire, 277/480 volts three phase four wire; however, Company may deliver and measure energy three phase, at standard primary voltage (4160 volts or 13,200 volts) if in its judgment it is more advantageous to both the Customer and the Company from an engineering or other practical consideration. If energy is delivered and metered at primary voltage, three and one-half percent (3½%) will be deducted from KWH consumed for billing purposes. No discount will be allowed where any part of the energy is utilized at primary voltage.

RATE:

(1) As to any and all Customers qualifying under the "Availability" clause for separately metered space heating or combined space heating, air cooling and/or water heating, the following:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

Customer Charge \$30.00 per month

Energy Charge ~~7.71347.6184~~¢ net per KWH

Effective ~~March 31, 2016~~

RATE SH (Continued)

RATE (Continued)

- (2) In the case only of Elementary Schools, Junior High Schools and High Schools qualifying under the "Availability" clause, but with the additional qualification that electricity is used to the exclusion of any other source of energy for space heating and air cooling in the structure or structures or addition to the structure or structures on the premises and where all of the electric energy requirements are single metered, except that electric water heating may be separately metered and billed on the rate applicable, thereto the following:

The sum of the Customer Charge and Energy Charge shown hereafter plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

Customer Charge \$30.00 per month

Energy Charge

The KWH determined by multiplying the KW connected lighting load by an average burning time of 155 hours per month shall be billed as follows:

Any part of the first 5000 KWH per month	10.620 <u>10.5243</u> ¢ net per KWH
All over 5000 KWH per month	9.150 <u>9.0543</u> ¢ net per KWH
All KWH in excess of 155 times the connected KW lighting load	7.760 <u>7.6643</u> ¢ net per KWH

MINIMUM CHARGE PER MONTH:

For bills computed under (1) above: The Customer Charge which is payable for each month that service is connected for the Customer's use.

For bills computed under (2) above: The minimum charge shall be the Customer Charge plus the Energy and Demand Charges for 155 hours use of the connected lighting load, except for the billing periods of July through September when the minimum charge shall be the Customer Charge.

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 6	Fuel Cost Adjustment	see Page 157
No. 9	Net Metering	see Page 161
No. 13	Air Conditioning Load Management Adjustment	see Page 165
No. 15	Load Displacement	see Page 171
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 21	Green Power Initiative	see Page 179.3
No. 22	Demand-Side Management Adjustment	see Page 179.5
No. 24	Capacity Adjustment	see Page 179.7
No. 25	Off-System Sales Margin Sharing	see Page 179.8
No. 26	Regional Transmission Organization Adjustment	see Page 179.9

RATE SL
SECONDARY SERVICE (LARGE)

AVAILABILITY:

Available to any alternating current Customer for lighting and/or power service who will contract for not less than fifty (50) kilowatts of demand.

CHARACTER OF SERVICE:

Sixty cycle alternating current energy, ordinarily delivered and measured at 120/240 volts single phase three wire, 120/240 volts three phase four wire, 120/208 volts three phase four wire or 277/480 volts three phase four wire, which voltage will be designated by the Company, and through a single metering installation. If the Company, at its option, measures all the energy at the primary side of the transformers (4,160 volts or 13,200 volts), the following deductions will be made in the meter readings: Two and one-half percent (2½%) will be deducted from the KW of demand established by the Customer during the month and two and one-half percent (2½%) will be deducted from the KWH consumed. No discount will be allowed where any part of energy is utilized at primary voltage.

TRANSFORMER OWNERSHIP:

All transformers and supplementary equipment will be owned, installed, operated and maintained by the Company. No discount will be allowed for Customer ownership of transformation facilities.

RATE:

The Customer Charge; plus the sum of the Demand Charge and the Energy Charge adjusted according to the "Power Factor" clause shown hereafter; plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$120.00
<u>Demand Charge</u> All KW of billing demand per month @	\$17.10 <u>16.79</u> net per KW
<u>Energy Charge</u>	-3.51 <u>23.5088</u> ¢ net per KWH

DETERMINATION OF BILLING DEMAND:

The billing demand shall be the average of the three (3) highest fifteen (15) minute interval demands, expressed in kilowatts, established by the Customer during the billing month under consideration, but not less than sixty percent (60%) of the highest billing demand that has been established in any of the immediately preceding eleven (11) months, and in no case upon less than fifty (50) kilowatts.

POWER FACTOR:

The Customer's bill will be adjusted by multiplying the sum of the demand and energy charges by the multiplier set out in the table below whenever the average monthly power factor of his operation varies from eighty-five percent (85%) lagging, as determined by suitable instruments connected at the point where the energy and the demand are measured for billing purposes. In determining the average power factor for the month, no credit will be given for leading power factor. Any equipment installed to control or to correct the power factor shall be of

Effective March 31, 2016

RATE PL
PRIMARY SERVICE (LARGE)

AVAILABILITY:

Available for power and lighting delivered at primary distribution voltage. Minimum contract five hundred (500) kilowatts of demand. Not for resale.

CHARACTER OF SERVICE:

Standard Characteristics: Three phase, sixty cycle alternating current supplied from overhead lines through transformers and other substation equipment owned by the Company, delivered at one point on Customer's premises, and at primary distribution voltage, approximately 4,160 or 13,200 volts. All distribution transformers, lines and other equipment on the Customer's side of the point of delivery shall be installed, owned, operated and maintained by the Customer.

Non-Standard Characteristics: If the Customer desires service necessitating transformers (including circuit breakers, supporting structure and supplementary equipment) which do not conform to the standard of the Company as to design, voltage ratio or capacity; or if the Customer desires the exclusive use and/or control of the transformers of standard or non-standard characteristics, energy will be delivered in either case at the high tension side of such transformers, which, however, shall be installed, owned, operated and maintained by the Customer.

Demand and energy measurements may be made at either the high tension (input) or low tension (load) side of the transformers, but, if measured at the high tension side, will be adjusted before billing by the deduction of one-half percent (½%), so that they will be equivalent to measurement at a standard primary distribution voltage, approximately 4,160 or 13,200 volts. The Company, for engineering or other practical reasons, may at its option supply and measure service at sub-transmission voltage.

RATE:

The Customer Charge; plus the sum of the Demand Charge and the Energy Charge adjusted according to the "Power Factor" clause shown hereafter; plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$120.00
<u>Demand Charge</u> All KW of billing demand per month @	\$18.20 <u>17.84</u> net per KW
<u>Energy Charge</u>	3.40473 <u>4.026</u> ¢ net per KWH

Effective ~~March 31, 2016~~

RATE PH
PROCESS HEATING

AVAILABILITY:

Available, subject to a minimum contract of one hundred (100) kilowatts of demand, for Process Heating when used for manufacturing purposes only and service is supplied from the overhead distribution system. All other lighting, space heating and power will be measured and billed separately under the rate appropriate for that service.

MEASUREMENT:

Energy will be delivered and measured in the form of three phase, sixty cycle alternating current at 120/240 volts, 120/208 volts or 277/480 volts and ordinarily at the primary side of any auxiliary transformers used in connection with the Customer's industrial heating equipment.

In case these quantities are measured at primary distribution voltage (4,160 or 13,200 volts) or at subtransmission voltage (34,500 volts), three and one-half percent (3½%) will be deducted from the measured KWH and three percent (3%) will be deducted from the measured KW demand before billing. The service voltage will be specified by the Company.

RATE:

The Customer Charge; plus the Energy Charge adjusted according to the "Power Factor" clause shown hereafter; plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

<u>Customer Charge</u>	\$1,000.00
<u>Energy Charge</u>	
Any part of the first 250 hours use of the billing demand per month	@ 7.3311 <u>7.2390</u> ¢ net per
KWH	
All additional energy	@ 5.8311 <u>5.7390</u> ¢ net per
KWH	

DETERMINATION OF BILLING DEMAND:

The billing demand shall be the average of the three (3) highest fifteen (15) minute interval demands, expressed in kilowatts, occurring during the billing month under consideration and in no event less than sixty percent (60%) of the highest billing demand used in any of the preceding eleven (11) months, nor less than one hundred (100) kilowatts.

POWER FACTOR:

The Customer's bill will be adjusted by multiplying the energy charge by the multiplier set out in the table below whenever the average monthly power factor of his operation varies from eighty-five percent (85%) lagging, as determined by suitable instruments connected at the point where the energy and the demand are measured for billing purposes. In determining the average power factor for the month, no credit will be given for leading power factor. Any equipment installed to control or to correct the power factor shall be of such design, and it shall be so controlled and operated at all times, that its use will not create any undesirable operating characteristics (including voltage rise) in the supply circuits, beyond the limits of good practice.

RATE HL
(HIGH LOAD FACTOR -
PRIMARY DISTRIBUTION, SUB-TRANSMISSION AND TRANSMISSION VOLTAGES)

AVAILABILITY:

Available for power and lighting service at standard primary distribution, sub-transmission, or transmission line voltages. Delivery voltage to be determined by the Company. Minimum contract two thousand (2,000) kilowatts of demand. Not for resale.

CHARACTER OF SERVICE:

Standard Characteristics: Three phase, sixty cycle alternating current, delivered and metered at one point on Customer's premises, at primary distribution voltage (approximately 4,160 or 13,200 volts), sub-transmission voltage (approximately 34,500 volts), or transmission voltage (approximately 138,000 or 345,000 volts). All distribution transformers, lines and other equipment on the Customer's side of the point of delivery shall be installed, owned, operated and maintained by the Customer.

Non-Standard Characteristics: If the Customer desires service necessitating transformers (including circuit breakers, supporting structure and supplementary equipment) which do not conform to the standards of the Company as to design, voltage ratio or capacity, or if the Customer desires the exclusive use and/or control of the transformers (whether standard or non-standard), such transformers shall be installed, owned, operated and maintained by the Customer, and the point of delivery in either case shall be at the high voltage side of the transformers.

RATE:

The Customer Charge; plus the sum of the Demand Charge and the Energy Charge adjusted according to the "Power Factor" clause shown hereafter; plus the Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section.

Customer Charge

For service at primary distribution voltage	\$135.00
For service at sub-transmission voltage	\$140.00
For service at transmission voltage	\$180.00

Demand Charge

For service at primary distribution voltage (4,160 or 13,200 volts) All KW of billing demand per month @ \$12.05 net per KW
For service at sub-transmission voltage (34,500 volts) All KW of billing demand per month @ \$11.50 net per KW
For service at transmission voltage (138,000 or 345,000 volts) All KW of billing demand per month @ \$11.07 net per KW

Energy Charge

For service at primary distribution voltage	4.550 <u>4.4773</u> ¢ net per KWH
For service at sub-transmission voltage	4.662 <u>4.5890</u> ¢ net per KWH
For service at transmission voltage	4.490 <u>4.4262</u> ¢ net per KWH

RATE MU-1 (VINTAGE) (Continued)

BILLING:

Bills will be rendered monthly for Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section, applying monthly KWH as shown in Lighting KWH table, plus one-twelfth (1/12) of the annual charges for flat rate service set out in Rate sections (a) and (b) which follow.

RATE:

Section (a) (1)

Prices in Section (a) (1) are for Company-owned equipment and include all maintenance costs associated with the equipment. Also included when an outage is due to failure of lamp, said lamp will be replaced within two (2) working days after such fact has been reported to or discovered by the Company. When failure or outage is due to reasons other than lamp failure, said repair will be completed within seven (7) working days after such fact has been reported to or discovered by the Company. Underground cable replacements will be completed within thirty (30) days of discovery by the Company. These time periods are barring natural disasters, acts of God, or the inability of the Company to gain access.

Section (a) (1) (a)

Lamps in enclosed fixtures, suspended from mast arms on wood poles and supplied from overhead circuits.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

1000-watt Mercury Vapor Lamp	\$258.48 <u>257.40</u> **
400-watt Mercury Vapor Lamp	143.64 <u>143.04</u> **
175-watt Mercury Vapor Lamp	102.12 <u>101.64</u> **
400-watt High Pressure Sodium Lamp	171.00 <u>170.28</u>
250-watt High Pressure Sodium Lamp	140.52 <u>139.92</u>
150-watt High Pressure Sodium Lamp	111.72 <u>111.24</u>
100-watt High Pressure Sodium Lamp	95.76 <u>95.40</u>
400-watt Metal Halide Lamp	171.00 <u>170.28</u> **

Section (a) (1) (b)

Lamps in enclosed fixtures, mounted on metal or fiberglass columns and supplied from underground circuits.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

1000-watt Mercury Vapor Lamp	\$386.88 <u>385.20</u> **
400-watt Mercury Vapor Lamp	203.64 <u>202.80</u> **
175-watt Mercury Vapor Lamp	167.88 <u>167.16</u> **
175-watt Mercury Vapor - Fiberglass	159.72 <u>159.12</u> **
400-watt High Pressure Sodium Lamp	299.40 <u>298.08</u>
400-watt High Pressure Sodium - Fiberglass	277.56 <u>276.36</u>
400-watt High Pressure Sodium - Shoebox	247.56 <u>246.48</u>
2-400-watt High Pressure Sodium - Shoebox	332.16 <u>330.72</u>
250-watt High Pressure Sodium Lamp	201.72 <u>200.88</u>
250-watt High Pressure Sodium - Fiberglass	193.56 <u>192.72</u>
250-watt High Pressure Sodium - Shoebox	203.04 <u>202.20</u>
2-250-watt High Pressure Sodium - Shoebox	270.12 <u>268.92</u>
150-watt High Pressure Sodium Lamp	174.96 <u>174.24</u>

Effective March 31, 2016

RATE MU-1 (VINTAGE) (Continued)
Section (a) (1) (b)

150-watt High Pressure Sodium – Fiberglass	\$166.68 <u>165.96</u>
100-watt High Pressure Sodium Lamp	161.52 <u>160.92</u>
100-watt high Pressure Sodium - Fiberglass	153.36 <u>152.64</u>
400-watt High Pressure Sodium Painted Bronze Column	326.88 <u>325.44</u>
400-watt High Pressure Sodium Traffic Pole	175.56 <u>174.84</u>
250-watt High Pressure Sodium Painted Bronze Column	229.20 <u>228.24</u>
250-watt High Pressure Sodium Traffic Pole	144.84 <u>144.12</u>
400-watt Metal Halide - Shoebox	253.56 <u>252.48</u> **
2-400-watt Metal Halide - Shoebox	344.04 <u>342.60</u> **
400-watt Metal Halide Metal Column	299.40 <u>298.08</u> **
400-watt Metal Halide - Fiberglass	277.56 <u>276.36</u> **

Section (a) (1) (c)

Lamps in enclosed post top type fixtures, mounted on metal or fiberglass ornamental columns and supplied from underground circuits.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

175-watt Mercury Vapor Post Std.	\$163.44 <u>162.72</u> **
175-watt Mercury Vapor Washington Post Std.	256.32 <u>255.24</u> **
150-watt High Pressure Sodium Washington Post Std.	287.76 <u>286.56</u>
150-watt High Pressure Sodium 18" Ball Globe Post Std.	193.56 <u>192.72</u>
100-watt High Pressure Sodium Post Std.	160.80 <u>160.08</u>
100-watt High Pressure Sodium Washington Post Std.	251.16 <u>250.20</u>
2-80-watt LED Washington Post Std.	686.64 <u>683.76</u>
80-watt LED Washington Post Std.	423.36 <u>421.56</u>
3-150-watt High Pressure Sodium Single Column	514.56 <u>512.40</u> **
3-150-watt High Pressure Sodium Twin Column	514.56 <u>512.40</u> **
1-150-watt High Pressure Sodium &	
4-100-watt High Pressure Sodium Cluster	645.96 <u>643.20</u>

"Std." means Ornamental Standard.

Section (a) (1) (d)

Prices below apply to lighting for the City of Indianapolis in the downtown area.

Prices for Flat Rate Street Lighting Service

Price Per Year Per Each Unit

150-watt High Pressure Sodium Pedestrian Lamp	\$691.20 <u>688.32</u>
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Section (a) (1) (e)

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

Lamps in enclosed fixtures mounted to underpasses or tunnels.	
175-watt Mercury Vapor Lamp	\$143.64 <u>143.04</u> **
150-watt High Pressure Sodium Lamp	147.36 <u>146.76</u>

Effective April 20, 2016

RATE MU-1 (VINTAGE) (Continued)

Section (a) (1) (e)

Lamps operated approximately 8760 hours per year.

175-watt Mercury Vapor Lamp	177.48 <u>176.76</u> **
400-watt High Pressure Sodium Lamp	306.72 <u>305.40</u>
150-watt High Pressure Sodium Lamp	187.68 <u>186.84</u>

Section (a) (2)

Lamps operated approximately 4100 hours per year

Section (a) (2) (a)

Prices below apply only to Customer-owned equipment which meets the Company's standards and upon inspection is acceptable to the Company and include only normal operating and minor maintenance costs which are: the replacement of the lamp, ballast, glassware, photocell, and fuses as required; and the repair, but not replacement, of the cable. Should parts become not readily available, the Customer shall be required to supply IPL with the minor maintenance material. In the event Customer does not supply necessary material, the light would go out of service. The Customer is to furnish all other maintenance and repairs.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

1000-watt Mercury Vapor Lamp	\$202.68 <u>201.84</u> **
400-watt Mercury Vapor Lamp	108.84 <u>108.36</u> **
250-watt Mercury Vapor Lamp	127.68 <u>127.2</u> **
175-watt Mercury Vapor Lamp	79.92 <u>79.68</u> **
5-100-watt Mercury Vapor Cluster	235.44 <u>234.36</u> **
100-watt Mercury Vapor Lamp	75.60 <u>75.24</u> **
400-watt High Pressure Sodium Lamp	118.92 <u>118.44</u>
250-watt High Pressure Sodium Lamp	96.24 <u>95.76</u>
150-watt High Pressure Sodium Lamp	74.40 <u>74.04</u>
1000-watt High Pressure Sodium Lamp	243.12 <u>242.04</u>
175-watt Mercury Vapor 15' Ornamental Standard	125.04 <u>124.56</u> **

Section (a) (2) (b)

Prices below apply only to Interstate Highway System lighting, which is owned by the State of Indiana, which equipment meets the Company's standards and upon inspection is acceptable to the Company. Available maintenance by the Company is: the replacement of the lamp, ballast, glassware, photocell, and fuses as required; and the repair, but not replacement, of the cable. The Customer is to furnish all other maintenance and repairs. No new installations will be served and no additions to present installations will be permitted.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

	<u>Without Maintenance</u>	<u>With Maintenance</u>
1000-watt Mercury Vapor Lamp	\$184.68 <u>183.96</u> **	\$202.68 <u>201.84</u> **
400-watt Mercury Vapor Lamp	90.84 <u>90.48</u> **	108.84 <u>108.36</u> **
250-watt Mercury Vapor Lamp	109.68 <u>109.20</u> **	127.68 <u>127.20</u> **
175-watt Mercury Vapor Lamp	61.92 <u>61.68</u> **	79.92 <u>79.68</u> **
5-100-watt Mercury Vapor Cluster	217.44 <u>216.48</u> **	235.44 <u>234.36</u> **

Effective March 31, 2016

RATE MU-1 (VINTAGE) (Continued)

Section (a) (2) (b)

100-watt Mercury Vapor Lamp	57.48 <u>57.24</u> **	75.60 <u>75.24</u> **
400-watt High Pressure Sodium Lamp	100.92 <u>100.56</u>	118.92 <u>118.44</u>
250-watt High Pressure Sodium Lamp	78.24 <u>77.88</u>	96.24 <u>95.76</u>
150-watt High Pressure Sodium Lamp	56.40 <u>56.16</u>	74.40 <u>74.04</u>
1000-watt High Pressure Sodium Lamp	225.12 <u>224.16</u>	243.12 <u>242.04</u>
175-watt Mercury Vapor 15' Ornamental Standard	107.04 <u>106.56</u> **	125.04 <u>124.56</u> **

Section (b)

Price for Flat Rate Traffic Signal, Safety Lighting Service and/or Other Municipal Devices

Prices for furnishing unmetred electrical energy only, per each traffic signal, safety lighting fixture or other municipal device. All equipment, including the fixtures, their supporting structures and electrical apparatus that is beyond the point of supply to be owned, operated and maintained by the Customer.

Prices are per year per watt burning, based upon the average of the watts burning throughout the operating cycle of the fixture under consideration, but with the further condition, that for billing purposes no fixture or device will be considered as having a rating less than sixty (60) watts. New traffic signals, safety lighting fixtures, or other municipal lighting devices under Section (b) will no longer be installed under the Rate MU-1 Vintage tariff. At the discretion of the Company, a customer may make an addition to an existing circuit if the customer communicates the addition to the Company for billing purposes.

Price for Flat Rate Traffic Signal, Safety Lighting Service and/or Other Municipal Devices (Continued)

Minimum charge is per year per each fixture or device

Price per watt	\$ 0.55
Minimum per fixture or device	33.00

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 6	Fuel Cost Adjustment	see Page 157
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 22	Demand-Side Management Adjustment	see Page 179.5
No. 24	Capacity Adjustment	see Page 179.7
No. 25	Off-System Sales Margin Sharing	see Page 179.8
No. 26	Regional Transmission Organization Adjustment	see Page 179.9

PAYMENT:

The above rates and charges are net. If the net bill is not paid within seventeen (17) days after its date of issue, a charge will be added in the amount of ten percent (10%) of the first Three Dollars (\$3.00) plus three percent (3%) of the excess of Three Dollars (\$3.00).

Effective ~~March 31, 2016~~

RATE MU-1 (NEW) (Continued)

RATE:

Section (a) (1)

Prices in Section (a) (1) are for Company-owned equipment and include all maintenance costs associated with the equipment. Also included when an outage is due to failure of lamp, said lamp will be replaced within two (2) working days after such fact has been reported to or discovered by the Company. When failure or outage is due to reasons other than lamp failure, said repair will be completed within seven (7) working days after such fact has been reported to or discovered by the Company. Underground cable replacements will be completed within thirty (30) days of discovery by the Company. These time periods are barring natural disasters, acts of God, or the inability of the Company to gain access.

Section (a) (1) (a)

Lamps in enclosed fixtures, suspended from mast arms on wood poles and supplied from overhead circuits.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

400-watt High Pressure Sodium Lamp	\$379.68 <u>361.68</u>
250-watt High Pressure Sodium Lamp	342.00 <u>324.36</u>
150-watt High Pressure Sodium Lamp	318.12 <u>300.60</u>
100-watt High Pressure Sodium Lamp	296.64 <u>279.84</u>
400-watt High Pressure Sodium Lamp - Traffic Column	354.72 <u>338.88</u>
250-watt High Pressure Sodium Lamp - Traffic Column	317.04 <u>301.56</u>
150-watt High Pressure Sodium Lamp - Traffic Column	293.16 <u>277.80</u>
100-watt High Pressure Sodium Lamp - Traffic Column	271.68 <u>257.04</u>

Section (a) (1) (b)

Lamps in enclosed fixtures, mounted on metal or fiberglass columns and supplied from underground circuits.

Prices for Flat Rate Street Lighting Services:

Price Per Year Per Each Unit

400-watt High Pressure Sodium Lamp	\$561.84 <u>527.88</u>
400-watt High Pressure Sodium - Fiberglass	418.20 <u>396.72</u>
400-watt High Pressure Sodium - Shoebox	447.84 <u>423.84</u>
2-400-watt High Pressure Sodium - Shoebox	571.92 <u>545.16</u>
250-watt High Pressure Sodium Lamp	524.28 <u>490.56</u>
250-watt High Pressure Sodium - Fiberglass	380.52 <u>359.52</u>
250-watt High Pressure Sodium - Shoebox	409.20 <u>385.68</u>
2-250-watt High Pressure Sodium - Shoebox	542.16 <u>512.28</u>
150-watt High Pressure Sodium Lamp	458.40 <u>428.52</u>
150-watt High Pressure Sodium - Fiberglass	346.32 <u>326.28</u>
100-watt High Pressure Sodium Lamp	447.12 <u>417.12</u>
100-watt high Pressure Sodium - Fiberglass	335.16 <u>315.00</u>
400-watt High Pressure Sodium Painted Bronze Column	564.12 <u>529.80</u>
400-watt High Pressure Sodium Traffic Pole	264.60 <u>256.68</u>
250-watt High Pressure Sodium Painted Bronze Column	529.56 <u>495.48</u>
250-watt High Pressure Sodium Traffic Pole	230.04 <u>222.24</u>

Effective ~~April 20,~~ 2016

RATE MU-1 (NEW) (Continued)

Section (a) (1) (c)

Lamps in enclosed post top type fixtures, mounted on metal or fiberglass ornamental columns and supplied from underground circuits.

<u>Prices for Flat Rate Street Lighting Services:</u>	<u>Price Per Year Per Each Unit</u>
150-watt High Pressure Sodium Washington Post Std.	<u>\$445.44416.64</u>
150-watt High Pressure Sodium 18" Ball Globe Post Std.	<u>342.36322.68</u>
100-watt High Pressure Sodium Post Std.	<u>254.04241.08</u>
100-watt High Pressure Sodium Washington Post Std.	<u>385.56361.08</u>
2-80-watt LED Washington Post Std.	<u>932.28861.00</u>
80-watt LED Washington Post Std.	<u>622.44576.72</u>
1-150-watt High Pressure Sodium & 4-100-watt High Pressure Sodium Cluster	<u>972.72906.24</u>

"Std." means Ornamental Standard.

Section (a) (1) (d)

Prices below apply to lighting for the City of Indianapolis in the downtown area.

<u>Prices for Flat Rate Street Lighting Service</u>	<u>Price Per Year Per Each Unit</u>
150-watt High Pressure Sodium Pedestrian Lamp	<u>\$447.48418.56</u>

Section (a) (1) (e)

<u>Prices for Flat Rate Street Lighting Services:</u>	<u>Price Per Year Per Each Unit</u>
Lamps in enclosed fixtures mounted to underpasses or tunnels.	
150-watt High Pressure Sodium Lamp	<u>\$239.88229.32</u>
Lamps operated approximately 8760 hours per year.	
400-watt High Pressure Sodium Lamp	<u>406.80393.12</u>
150-watt High Pressure Sodium Lamp	<u>269.28258.60</u>

Section (a) (2)

Lamps operated approximately 4100 hours per year

Section (a) (2) (a)

Prices below apply only to Customer-owned equipment which meets the Company's standards and upon inspection is acceptable to the Company and include only normal operating and minor maintenance costs which are: the replacement of the lamp, ballast, glassware, photocell, and fuses as required; and the repair, but not replacement, of the cable. Should parts become not readily available, the Customer shall be required to supply IPL with the minor maintenance material. In the event Customer does not supply necessary material, the light would go out of service. The Customer is to furnish all other maintenance and repairs.

Effective March 31, 2016

RATE MU-1 (NEW) (Continued)

Section (a) (2) (a) (continued)

<u>Prices for Flat Rate Street Lighting Services:</u>	<u>Price Per Year Per Each Unit</u>
400-watt High Pressure Sodium Lamp	\$186.24 <u>185.16</u>
250-watt High Pressure Sodium Lamp	150.24 <u>149.40</u>
150-watt High Pressure Sodium Lamp	124.92 <u>124.20</u>
1000-watt High Pressure Sodium Lamp	324.24 <u>321.96</u>

Section (a) (2) (b)

Prices below apply only to Interstate Highway System lighting, which is owned by the State of Indiana, which equipment meets the Company's standards and upon inspection is acceptable to the Company. Available maintenance by the Company is: the replacement of the lamp, ballast, glassware, photocell, and fuses as required; and the repair, but not replacement, of the cable. The Customer is to furnish all other maintenance and repairs.

Prices for Flat Rate Street Lighting Services:

	<u>Price Per Year Per Each Unit</u>	
	<u>Without Maintenance</u>	<u>With Maintenance</u>
400-watt High Pressure Sodium Lamp	\$154.56 <u>153.36</u>	\$186.24 <u>185.16</u>
250-watt High Pressure Sodium Lamp	118.56 <u>117.60</u>	150.24 <u>149.4</u>
150-watt High Pressure Sodium Lamp	93.12 <u>92.40</u>	124.92 <u>124.2</u>
1000-watt High Pressure Sodium Lamp	292.44 <u>290.28</u>	324.24 <u>321.96</u>

Section (b)

Price for Flat Rate Traffic Signal, Safety Lighting Service and/or Other Municipal Devices

Prices for furnishing unmetered electrical energy only, per each traffic signal, safety lighting fixture or other municipal device. All equipment, including the fixtures, their supporting structures and electrical apparatus that is beyond the point of supply to be owned, operated and maintained by the Customer.

Prices are per year per watt burning, based upon the average of the watts burning throughout the operating cycle of the fixture under consideration, but with the further condition, that for billing purposes no fixture or device will be considered as having a rating less than sixty (60) watts.

Minimum charge is per year per each fixture or device

Price per watt	\$ 0.63 <u>0.62</u>
Minimum per fixture or device	37.80 <u>37.20</u>

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 6	Fuel Cost Adjustment	see Page 157
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 22	Demand-Side Management Adjustment	see Page 179.5
No. 24	Capacity Adjustment	see Page 179.7
No. 25	Off-System Sales Margin Sharing	see Page 179.8
No. 26	Regional Transmission Organization Adjustment	see Page 179.9

Effective ~~March 31, 2016~~

RATE APL (VINTAGE) (continued)

CONDITIONS OF SERVICE (continued)

(½) hour after sunset until one-half (½) hour before sunrise, every night or approximately 4100 hours per annum.

Burned out lamps will not be replaced by the Company under Clause B.

BILLING:

Bills will be rendered monthly for Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section, applying the monthly KWH as shown in Lighting KWH table, plus the flat rates set out in the Rate sections which follow.

RATE:

For service under Conditions of Service, Clause A above. The rates are monthly.

a)	For bracket arm supported units on existing wood pole:	Each <u>Luminaire</u>	
	175-watt Mercury Vapor Lamp	7.43 <u>7.37</u> **	
	400-watt Mercury Vapor Lamp	13.88 <u>13.77</u> **	
	1000-watt Mercury Vapor Lamp	24.07 <u>23.89</u> **	
	100-watt High Pressure Sodium Lamp	6.68 <u>6.63</u>	
	150-watt High Pressure Sodium Lamp	14.24 <u>14.14</u>	
	250-watt High Pressure Sodium Lamp	18.81 <u>18.66</u>	
	400-watt High Pressure Sodium Lamp	21.59 <u>21.43</u>	
	400-watt Mercury Vapor Flood	13.90 <u>13.79</u> **	
	150-watt High Pressure Sodium Flood	14.29 <u>14.18</u>	
	250-watt High Pressure Sodium Flood	18.82 <u>18.68</u>	
	400-watt High Pressure Sodium Flood	21.60 <u>21.44</u>	
	400-watt Metal Halide Lamp	21.60 <u>21.44</u> **	
	For additional facilities when required:		
	one wood pole (overhead only)	3.80 <u>3.78</u>	
	one wood or fiberglass pole (underground only)	9.39 <u>9.32</u>	
b)	Lamps in enclosed fixtures, mounted on metal or fiberglass columns and supplied from underground circuits.		
		First <u>Luminaire</u>	Each Additional Luminaire on <u>Same Column</u>
	1000-watt Mercury Vapor Lamp	39.72 <u>39.36</u> **	24.12 <u>23.88</u> **
	400-watt Mercury Vapor Lamp	20.89 <u>20.73</u> **	13.88 <u>13.77</u> **
	175-watt Mercury Vapor Lamp	17.22 <u>17.09</u> **	7.43 <u>7.37</u> **
	400-watt High Pressure Sodium Lamp	30.71 <u>30.47</u>	21.59 <u>21.43</u>
	250-watt High Pressure Sodium Lamp	20.69 <u>20.53</u>	18.81 <u>18.66</u>

Effective ~~March 31, 2016~~

RATE APL (VINTAGE) (continued)

RATE, Clause A (continued)

150-watt High Pressure Sodium Lamp	17.94 <u>17.81</u>	14.24 <u>14.14</u>
100-watt High Pressure Sodium Lamp	16.57 <u>16.44</u>	6.68 <u>6.63</u>
400-watt High Pressure Sodium Painted Bronze Column	33.48 <u>33.24</u>	21.60 <u>21.48</u>
250-watt High Pressure Sodium Painted Bronze Column	23.52 <u>23.28</u>	18.84 <u>18.72</u>
400-watt High Pressure Sodium - Shoebox	25.39 <u>25.20</u>	8.68 <u>8.61</u>
250-watt High Pressure Sodium - Shoebox	20.83 <u>20.67</u>	6.87 <u>6.82</u>
400-watt Metal Halide - Shoebox	25.39 <u>25.20</u> **	8.68 <u>8.61</u> **

c) For a post top fixture on a fiberglass, metal or ornamental column and containing one:

175-watt Mercury Vapor Washington Post Std.	\$26.28 <u>26.09</u> **
175-watt Mercury Vapor Post Std.	16.76 <u>16.64</u> **
100-watt High Pressure Sodium Washington Post Std.	25.77 <u>25.57</u>
100-watt High Pressure Sodium Post Std.	16.49 <u>16.37</u>
150-watt High Pressure Sodium Washington Post Std.	29.52 <u>29.29</u>
150-watt High Pressure Sodium Post Std.	20.24 <u>20.09</u>

"Std." means Ornamental Standard.

d) Charges in addition to Energy Charge as Registered through Customer's Meter For Units Containing One:

	<u>Each Luminaire</u>
175-watt Mercury Vapor Lamp on Company's existing wood pole and connected to Customer's metered secondary	\$ 5.64 <u>5.60</u> **
400-watt Mercury Vapor Lamp on Company's existing wood pole and connected to Customer's metered secondary	10.94 <u>10.86</u> **
1000-watt Mercury Vapor Lamp on Company's existing wood pole and connected to Customer's metered secondary	16.94 <u>16.81</u> **
100-watt High Pressure Sodium Lamp on Company's existing wood pole and connected to Customer's metered secondary	5.84 <u>5.79</u> **
150-watt High Pressure Sodium Lamp on Company's existing wood pole and connected to Customer's metered secondary	\$13.37 <u>13.27</u> **
250-watt High Pressure Sodium Lamp on Company's existing wood pole and connected to Customer's metered secondary	16.89 <u>16.77</u> **
400-watt High Pressure Sodium Lamp on Company's existing wood pole and connected to Customer's metered secondary	18.63 <u>18.49</u> **
400-watt Metal Halide Lamp on Company's existing wood pole and connected to Customer's metered secondary	18.63 <u>18.49</u> **

Effective **March 31, 2016**

RATE APL (VINTAGE) (continued)

RATE, Clause A (continued)

e) Prices below apply to University of Indianapolis Lighting.

	Each Luminaire
250-watt Metal Halide 18' Direct Embedded	\$ 48.47 <u>48.11</u>
250-watt Metal Halide 12' Anchor Based	53.22 <u>52.82</u>
2-250-watt Metal Halide 18' Direct Embedded	66.71 <u>66.21</u>
2-250-watt Metal Halide 12' Anchor Based	71.45 <u>70.91</u>

Charges in addition to Energy Charge as registered through Customer's meter:

250-watt Metal Halide 18' Direct Embedded	\$ 44.52 <u>44.18</u>
250-watt Metal Halide 12' Anchor Based	49.26 <u>48.89</u>
2-250-watt Metal Halide 18' Direct Embedded	59.35 <u>58.90</u>
2-250-watt Metal Halide 12' Anchor Based	64.10 <u>63.62</u>

For service under Conditions of Service, Clause B above. The rates are monthly.

Up to and including 150-watt incandescent lamp or equivalent per month per lamp	\$ 3.30 <u>3.27</u> **
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TERM:

This service is available for a standard term of three (3) years and, if not terminated by at least thirty (30) days' notice prior to the expiration of the initial 3-year term, shall be continued on a yearly basis, terminable on a thirty (30) days' notice prior to the end of any such one-year term. If the Customer fails to pay the bill for service in any month of the initial term when due, the Company may, at its option, declare the service charges for the remaining months of such term immediately due and payable and may remove its facilities if the bill for such remaining months of service is not paid within thirty (30) days after such bill is rendered. If, prior to expiration of the initial term, the service contracted for under this Rate is supplanted by municipal lighting service, the Company may remove its facilities and no charge will be made for the remaining months of such initial term.

STANDARD CONTRACT RIDERS APPLICABLE:

No. 1	Customer Load Characteristics	see Page 150
No. 6	Fuel Cost Adjustment	see Page 157
No. 20	Environmental Compliance Cost Recovery Adjustment	see Page 179.2
No. 22	Demand-Side Management Adjustment	see Page 179.5
No. 24	Capacity Adjustment	see Page 179.7
No. 25	Off-System Sales Margin Sharing	see Page 179.8
No. 26	Regional Transmission Organization Adjustment	see Page 179.9

PAYMENT:

Charges under this Rate are net and will be a part of the Customer's regular service bill and subject to the same charges as any other item on the Customer's bill.

Effective ~~April 20,~~ **2016**

RATE APL (NEW) (continued)

CONDITIONS OF SERVICE (continued)

Customer shall render reasonable care in protecting Company lighting equipment installed within Customer's jurisdiction. Reasonable care may include, but not be limited to, the installation of protective posts and guard rails, or the locating of underground cable before digging. Should a lighting facility or its supporting infrastructure be damaged due to a lack of reasonable care by the Customer or those acting on Customer's behalf, this may result in cancellation of service for that location or the Customer being billed the full cost (material, labor, engineering, and overhead) of all repairs, as well as, being charged the monthly lighting fee while the facilities were out of service (the Company will make every reasonable effort to perform such repairs in a timely fashion). Furthermore, the full repair costs associated with vandalism damage to Company lighting equipment shall be passed on to the Customer and may result in the removal of those facilities if they cannot be protected from ongoing harm.

All lighting fixtures and other materials, including wiring must comply with the Company's specifications and will be subject to Company's approval. Company shall own, operate, and maintain the lighting unit or units, including the fixtures, lamps, ballasts, photoelectric controls, mounting brackets and all necessary wiring. Company shall furnish all electric energy required for operation of the unit.

The units shall be lighted and extinguished by a photoelectric control furnished by the Company. The hours of burning shall be from approximately one-half (1/2) hour after sunset until one-half (1/2) hour before sunrise, every night or approximately 4,100 hours per annum. Barring circumstances beyond its control, the Company will replace burned out lamps within 48 hours after notification of Company by Customer.

The Company reserves the right to shield, re-angle, or relocate a light to prevent light projection on adjacent properties at the request of the adjacent property owner. If shielding, re-angling, or relocating the light does not resolve the light trespass complaint, the Company reserves the right to remove the offending light.

BILLING:

Bills will be rendered monthly for Standard Contract Riders shown hereafter in the Standard Contract Riders Applicable section, applying the monthly KWH as shown in Lighting KWH table, plus the flat rates set out in the Rate sections which follow.

RATE:

For service under Conditions of Service above. The rates are monthly.

a) For bracket arm supported units on existing wood pole:	Each <u>Luminaire</u>
100-watt High Pressure Sodium Lamp	\$18.61 <u>18.08</u>
150-watt High Pressure Sodium Lamp	20.25 <u>19.65</u>
250-watt High Pressure Sodium Lamp	22.11 <u>21.51</u>
400-watt High Pressure Sodium Lamp	25.08 <u>24.45</u>
150-watt High Pressure Sodium Flood	25.97 <u>25.26</u>
250-watt High Pressure Sodium Flood	23.39 <u>22.68</u>
400-watt High Pressure Sodium Flood	26.17 <u>25.45</u>
For additional facilities when required:	
one wood pole (overhead only)	19.82 <u>19.01</u>
one wood or fiberglass pole (underground only)	24.12 <u>22.95</u>

Effective March 31, 2016

RATE APL (NEW) (continued)

RATE (continued)

b) Lamps in enclosed fixtures, mounted on metal or fiberglass columns and supplied from underground circuits.

	<u>First Luminaire</u>	<u>Each Additional Luminaire on Same Column</u>
400-watt High Pressure Sodium Lamp	\$41.90 <u>39.86</u>	\$26.91 <u>26.12</u>
250-watt High Pressure Sodium Lamp	38.93 <u>36.92</u>	23.94 <u>23.18</u>
150-watt High Pressure Sodium Lamp	37.07 <u>35.06</u>	22.08 <u>21.32</u>
100-watt High Pressure Sodium Lamp	35.31 <u>33.37</u>	20.32 <u>19.63</u>
400-watt High Pressure Sodium Lamp - Flood	40.94 <u>38.98</u>	28.44 <u>27.52</u>
250-watt High Pressure Sodium Lamp - Flood	38.17 <u>36.21</u>	25.66 <u>24.76</u>
150-watt High Pressure Sodium Lamp - Flood	35.92 <u>34.01</u>	23.41 <u>22.55</u>
400-watt High Pressure Sodium Painted Bronze Column	41.90 <u>39.86</u>	25.73 <u>24.95</u>
250-watt High Pressure Sodium Painted Bronze Column	38.93 <u>36.92</u>	23.04 <u>22.29</u>
400-watt High Pressure Sodium - Shoebox	41.59 <u>39.57</u>	26.18 <u>25.45</u>
250-watt High Pressure Sodium - Shoebox	38.53 <u>36.55</u>	23.12 <u>22.43</u>

c) For a post top fixture on a fiberglass, metal or ornamental column and containing one:

100-watt High Pressure Sodium Washington Post Std.	\$37.02 <u>34.93</u>
100-watt High Pressure Sodium Post Std.	25.34 <u>24.23</u>
150-watt High Pressure Sodium Washington Post Std.	42.11 <u>39.68</u>
150-watt High Pressure Sodium Post Std.	32.92 <u>31.25</u>

"Std." means Ornamental Standard.

d) Prices below apply to University of Indianapolis Lighting.

	<u>Each Luminaire</u>
250-watt Metal Halide 18' Direct Embedded	\$48.21 <u>45.41</u>
250-watt Metal Halide 12' Anchor Based	50.78 <u>47.76</u>
2-250-watt Metal Halide 18' Direct Embedded	66.79 <u>62.81</u>
2-250-watt Metal Halide 12' Anchor Based	69.30 <u>65.11</u>

Charges in addition to Energy Charge as registered through Customer's meter:

250-watt Metal Halide 18' Direct Embedded	\$43.21 <u>40.43</u>
250-watt Metal Halide 12' Anchor Based	45.77 <u>42.78</u>
2-250-watt Metal Halide 18' Direct Embedded	56.78 <u>52.87</u>
2-250-watt Metal Halide 12' Anchor Based	59.29 <u>55.16</u>

Effective April 20, 2016

INDIANAPOLIS POWER & LIGHT COMPANY
Allowable Electric Operating Income Requirement
(Thousands of Dollars)

<u>Line No.</u>		(Col. 1)	Supporting IPL Financial Exhibit Reference <u>(Col. 2)</u>	<u>Line No.</u>
1	Fair value rate base	\$ 2,774,678	IPL-RB, Schedule RB1-T	1
2	Rate of return on fair value	<u>4.51%</u>	IPL-CC, Schedule CC4	2
3	Allowable electric operating income	125,138		3
4	Less: Electric operating income pro forma at present rates	<u>112,398</u>	IPL-OPER, Schedule OPINC-T, Column 4, Line 13	4
5	Deficiency in electric operating income	12,740		5
6	Revenue conversion factor	<u>0.724091</u>	IPL-REVREQ, Schedule REVREQ2-T, Line 27	6
7	Deficiency in electric operating revenue	17,595		7
8	Less: Adjustment to reflect customer migrations	<u>-</u>	IPL-OPER, Schedule REV9-T, Column 1	8
9	Adjusted Deficiency in Electric Operating Revenue	<u>\$ 17,595</u>	IPL-OPER, Schedule REV9-T, Column 2	9
10	Additional Operating Revenue Produced by Proposed Rates	<u>\$ 17,595</u>	IPL-OPER, Schedule OPINC-T, Column 5, Line 1	10

INDIANAPOLIS POWER & LIGHT COMPANY
Gross Revenue Conversion Factor
At June 30, 2014

Line No.		(Col. 1)	Supporting IPL Financial Exhibit Reference (Col. 2)	Line No.
1	Revenue	1.000000		1
2	Less: Uncollectibles	<u>0.003573</u>	(1) IPL-OPER, Schedule OM18-T	2
3	Utility receipts tax base	0.996427		3
4	Times: Utility receipts tax rate	<u>0.014000</u>	IPL-OPER, Schedule OTX4-T	4
5	Effective utility receipts tax rate	<u><u>0.013950</u></u>		5
6	Revenue	1.000000		6
7	Less: Uncollectibles	0.003573	IPL-OPER, Schedule OM18-T	7
8	Utility receipts tax	0.000000	(2) IPL-OPER, Schedule OTX4-T	8
9	Public utility fee	<u>0.001217</u>	IPL-OPER, Schedule OM19-T	9
10	State tax base	0.995210		10
11	Times: State tax rate	<u>0.065000</u>	IPL-OPER, Schedule TX3-T	11
12	Effective state tax rate	<u><u>0.064689</u></u>		12
13	Revenue	1.000000		13
14	Less: Uncollectibles	0.003573	IPL-OPER, Schedule OM18-T	14
15	Effective utility receipts tax rate	0.013950	Line 5, above	15
16	Public utility fee	0.001217	IPL-OPER, Schedule OM19-T	16
17	Effective state tax rate	<u>0.064689</u>	Line 12, above	17
18	Federal tax base	0.916571		18
19	Times: Federal tax rate	<u>0.210000</u>	IPL-OPER, Schedule TX2-T	19
20	Effective federal tax rate	<u><u>0.192480</u></u>		20
21	Revenue	1.000000		21
22	Less: Uncollectibles	0.003573	IPL-OPER, Schedule OM18-T	22
23	Effective utility receipts tax rate	0.013950	Line 5, above	23
24	Public utility fee	0.001217	IPL-OPER, Schedule OM19-T	24
25	Effective state tax rate	0.064689	Line 12, above	25
26	Effective federal tax rate	<u>0.192480</u>	Line 20, above	26
27	Revenue conversion factor	<u><u>0.724091</u></u>		27

(1) Uncollectibles expense is deductible for utility receipts tax purposes.

(2) Utility Receipts tax is not deductible for state tax purposes.

INDIANAPOLIS POWER & LIGHT COMPANY
Cumulative Preferred Stock as of June 30, 2014
(Thousands of Dollars)

Line No.	Series	Shares Outstanding at June 30, 2014 (Col. 1)	Amount Outstanding at June 30, 2014 (Col. 2)	Effective Cost Rate (Col. 3)	Annual Cost (Col. 4)	Line No.
1	4% Series	47,611	\$ 4,761	4.00%	\$ 190	1
2	4.2% Series	19,331	1,933	4.20%	81	2
3	4.6% Series	2,481	248	4.60%	11	3
4	4.8% Series	21,930	2,193	4.80%	105	4
5	5.65% Series	<u>500,000</u>	50,000	5.65%	<u>2,825</u>	5
6	Premium on 4% Cumulative Preferred Stock		<u>649</u>			6
7	Totals	<u>591,353</u>	<u>\$ 59,784</u>		<u>\$ 3,212</u>	7
8	Weighted average effective cost (Col. 4 / Col. 2)				<u>5.37%</u>	8

INDIANAPOLIS POWER & LIGHT COMPANY
Long-Term Debt as of June 30, 2014
(Thousands of Dollars)

Line No.	Series	Maturity Date (Col. 1)	Principal Outstanding at June 30, 2014 (Col. 2)	Pro Forma Adjustments (Col. 3)	Total Pro Forma (Col. 4)	Effective Interest Rate (1) (Col. 5)	Annual Cost (Col. 6)	Line No.
1	4.90% series, due January 2016	1/1/2016	\$ 41,850	\$ -	\$ 41,850	5.418%	\$ 2,267	1
2	4.90% series, due January 2016	1/1/2016	30,000	-	30,000	5.554%	1,666	2
3	4.90% series, due January 2016	1/1/2016	60,000	-	60,000	5.533%	3,320	3
4	5.40% series, due August 2017	8/1/2017	24,650	-	24,650	5.589%	1,378	4
5	3.875% series, due August 2021	8/1/2021	55,000	-	55,000	4.011%	2,206	5
6	3.875% series, due August 2021	8/1/2021	40,000	-	40,000	4.170%	1,668	6
7	4.55% series, due December 2024	12/1/2024	40,000	-	40,000	5.013%	2,005	7
8	6.60% series, due January 2034	1/1/2034	100,000	-	100,000	6.816%	6,816	8
9	6.05% series, due October 2036	10/1/2036	158,800	-	158,800	6.230%	9,893	9
10	6.60% series, due June 2037	6/1/2037	165,000	-	165,000	6.680%	11,022	10
11	4.875% series, due November 2041	11/1/2041	140,000	-	140,000	5.743%	8,040	11
12	4.65% series, due June 2043	6/1/2043	170,000	-	170,000	4.734%	8,048	12
13	4.50% series, due June 2044	6/1/2044	130,000	-	130,000	4.659%	6,056	13
14	Total before premium		1,155,300	-	1,155,300		64,386	14
15	Unamortized redemption premium		(6,854)	-	(6,854)		767	15
16	Totals		\$ 1,148,446	\$ -	\$ 1,148,446		\$ 65,153	16
17	Weighted Effective Interest Rate (Col. 6 / Col. 4)					5.67%		17

(1) Calculated as required by Accounting Standard Update (ASU) No. 835-30-35 and ASU No. 835-30-20.

INDIANAPOLIS POWER & LIGHT COMPANY
Weighted Average Cost of Capital
(Thousands of Dollars)

Line No.	Component of Capitalization	Balance at June 30, 2014 (Col. 1)	Percent of Total (Col. 2)	Return Rate (Col. 3)	Weighted Return Rate (Col. 4)	Line No.
1	Long-Term Debt	\$ 1,148,446	46.20%	5.67%	2.62%	1
2	Preferred Stock	59,784	2.41%	5.37%	0.13%	2
3	Common Equity	928,034	37.33%	10.93% (1)	4.08%	3
4	Customer Deposits	26,688	1.07%	6.00%	0.06%	4
5	Deferred Income Taxes (2)	316,991	12.75%	0.00%	0.00%	5
6	Pre-1971 ITC	-	0.00%	0.00%	0.00%	6
7	Post 1970 ITC	<u>5,945</u>	<u>0.24%</u>	7.95% (3)	<u>0.02%</u>	7
8	Totals	<u>\$ 2,485,888</u>	<u>100.00%</u>		<u>6.91%</u>	8

(1) Provided by IPL Witness Avera

(2) Deferred Income Taxes have been adjusted to recognize the impact of IPL electing to take the repairs deduction, as follows:

	Per Books	Pro Forma Adjustment	Pro Forma Adjusted
Deferred Income Tax Liabilities	\$ 379,384	\$ 90,708	\$ 470,092
Deferred Income Tax Assets	(89,368)	(63,733)	(153,101)
	<u>\$ 290,016</u>	<u>\$ 26,975</u>	<u>\$ 316,991</u>

(3) Computed as the weighted return on investor-supplied capital:

Long-Term Debt	\$ 1,148,446	53.76%	5.67%	3.05%
Preferred Stock	59,784	2.80%	5.37%	0.15%
Common Equity	928,034	43.44%	10.93%	4.75%
	<u>\$ 2,136,264</u>	<u>100.00%</u>		<u>7.95%</u>

INDIANAPOLIS POWER & LIGHT COMPANY
Fair Rate of Return on Fair Value (1)
(Thousands of Dollars)

Line No.	Component of Capitalization	Balance at June 30, 2014 (Col. 1)	Percent of Total (Col. 2)	Return Rate (Col. 3)	Weighted Return Rate (Col. 4)	Line No.
1	Long-Term Debt	\$ 1,148,446	46.20%	5.67%	2.62%	1
2	Preferred Stock	59,784	2.41%	5.37%	0.13%	2
3	Common Equity	928,034	37.33%	9.85%	3.68%	3
4	Customer Deposits	26,688	1.07%	6.00%	0.06%	4
5	Deferred Income Taxes (2)	316,991	12.75%	0.00%	0.00%	5
6	Pre-1971 ITC	-	0.00%	0.00%	0.00%	6
7	Post 1970 ITC	<u>5,945</u>	<u>0.24%</u>	7.48% (3)	<u>0.02%</u>	7
8	Totals	<u>\$ 2,485,888</u>	<u>100.00%</u>		<u>6.51%</u>	8
9	Inflation Rate				<u>2.00%</u>	9
10	Rate of Return on Fair Value				<u>4.51%</u>	10

(1) See the testimony of IPL Witness Avera, and IPL Witness WEA Attachment 9.

(2) Deferred Income Taxes have been adjusted to recognize the impact of IPL electing to take the repairs deduction, as follows:

	Per Books	Pro Forma Adjustment	Pro Forma Adjusted
Deferred Income Tax Liabilities	\$ 379,384	\$ 90,708	\$ 470,092
Deferred Income Tax Assets	(89,368)	(63,733)	(153,101)
	<u>\$ 290,016</u>	<u>\$ 26,975</u>	<u>\$ 316,991</u>

(3) Computed as the weighted return on investor-supplied capital:

Long-Term Debt	\$ 1,148,446	53.76%	5.67%	3.05%
Preferred Stock	59,784	2.80%	5.37%	0.15%
Common Equity	928,034	43.44%	9.85%	4.28%
	<u>\$ 2,136,264</u>	<u>100.00%</u>		<u>7.48%</u>

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Electric Rate Base
at Original Cost and at Fair Value
(Thousands of Dollars)

Line No.		Pro Forma Electric Rate Base <hr/> (Col. 1)	Supporting Petitioner's Exhibit Reference <hr/> (Col. 2)	Line No.
1	Net electric utility plant in service	\$ 1,698,119	IPL-RB, Schedules RB2 and RB3	1
2	Less: Non-jurisdictional plant in service	(8,516)	IPL-RB, Schedules RB2 and RB4	2
3	Less: Asset retirement obligation	(16,133)	IPL-RB, Schedules RB2 and RB5	3
4	Materials and supplies inventory	74,179	IPL-RB, Schedules RB2 and RB6	4
5	Fuel stock inventory	53,951	IPL-RB, Schedules RB2 and RB7	5
6	Regulatory assets	20,844	IPL-RB, Schedules RB2 and RB8	6
7	Prepaid pension asset	<u>64,861</u>	IPL-RB, Schedules RB2 and RB9	7
8	Total pro forma original cost rate base	<u>\$ 1,887,305</u>		8
9	Fair value rate base	<u>\$ 2,774,678</u>	Please see the testimony of IPL Witnesses Kelly and Avera, and IPL Witness JPK Attachment 2	9

INDIANAPOLIS POWER & LIGHT COMPANY
Original Cost Electric Rate Base
Per Books at June 30, 2014 and Pro Forma
(Thousands of Dollars)

Line IPL No.	Exhibit IPL-RB Adjustment Schedule Reference (Col. 1)	Original Cost Rate Base Per Books at June 30, 2014 (Col. 2)	Remove Net Non-Jurisdictional Plant in Service (Col. 3)	Remove Net Asset Retirement Cost (Col. 4)	Adjustment to Materials & Supplies Inventory (Col. 5)	Adjustment to Fuel Stock Inventory (Col. 6)	Pro Forma Original Cost Rate Base (1) (Col. 7)	Line No.
1	Net utility plant in service Schedule RB3	\$ 1,698,119	\$ -	\$ -	\$ -	\$ -	\$ 1,698,119	1
2	Non-jurisdictional plant Schedule RB4	-	(8,516)	-	-	-	(8,516)	2
3	Asset retirement obligation Schedule RB5	-	-	(16,133)	-	-	(16,133)	3
4	Materials and supplies inventory Schedule RB6	72,834	-	-	1,345	-	74,179	4
5	Fuel stock inventory Schedule RB7	50,882	-	-	-	3,069	53,951	5
6	Regulatory assets Schedule RB8	20,844	-	-	-	-	20,844	6
7	Prepaid pension asset Schedule RB9	64,861	-	-	-	-	64,861	7
8	Totals	\$ 1,907,540	\$ (8,516)	\$ (16,133)	\$ 1,345	\$ 3,069	\$ 1,887,305	8

(1) See Schedule RB1

INDIANAPOLIS POWER & LIGHT COMPANY
Total Per Books Utility Plant In Service at Original Cost
(Thousands of Dollars)

<u>Line No.</u>		Total Per Books Plant In Service at June 30, 2014 Original Cost <u>(Col. 1)</u>	<u>Line No.</u>
1	Intangible plant	\$ 46	1
2	Systems software	97,656	2
3	Production plant	2,672,518	3
4	Transmission plant	260,964	4
5	Distribution plant	1,302,291	5
6	General plant	<u>199,769</u>	6
7	Total utility plant in service	4,533,244	7
8	Production plant acquisition adjustment	<u>485</u>	8
9	Total utility plant including acquisition adjustment	4,533,729	9
10	Accumulated utility plant in service depreciation	(2,835,508)	10
11	Accumulated amortization of production plant acquisition adjustment	<u>(102)</u>	11
12	Net utility plant in service (See Schedule RB2, Line 1)	<u>\$ 1,698,119</u>	12

Note: Detail of this exhibit has been filed as IPL Workpaper -- RB3.

INDIANAPOLIS POWER & LIGHT COMPANY
Total Remove Per Books Non-Jurisdictional Plant In Service
(Thousands of Dollars)

<u>Line No.</u>		Total Per Books Non-Jurisdictional Plant In Service at June 30, 2014 Original Cost <u>(Col. 1)</u>	<u>Line No.</u>
1	Intangible plant	\$ -	1
2	Systems software	-	2
3	Production plant	-	3
4	Transmission plant	8,970	4
5	Distribution plant	-	5
6	General plant	-	6
7	Total	8,970	7
8	Less: Accumulated depreciation	(454)	8
9	Net non-jurisdictional plant in service (See Schedule RB2, Line 2)	<u>\$ 8,516</u>	9

Note: Detail of this exhibit has been filed as IPL Workpaper -- RB4.

INDIANAPOLIS POWER & LIGHT COMPANY
Total Remove Per Books Asset Retirement Cost
(Thousands of Dollars)

<u>Line No.</u>		Total Per Books Asset Retirement Cost at June 30, 2014 <u>Original Cost</u> (Col. 1)	<u>Line No.</u>
1	Intangible plant	\$ -	1
2	Systems software	-	2
3	Production plant	23,299	3
4	Transmission plant	30	4
5	Distribution plant	235	5
6	General plant	<u>64</u>	6
7	Total	23,628	7
8	Less: Accumulated depreciation	<u>(7,495)</u>	8
9	Net asset retirement cost (See Schedule RB2, Line 3)	<u><u>\$ 16,133</u></u>	9

INDIANAPOLIS POWER & LIGHT COMPANY
Electric Materials and Supplies Inventory
Per Books at June 30, 2014 and Pro Forma
(Thousands of Dollars)

Line No.	General materials, parts, tools, chemicals, allowances and stores expense undistributed, per books, at:	Amount (Col. 1)	Line No.
1	June 30, 2013	\$ 74,698	1
2	July 31, 2013	74,966	2
3	August 31, 2013	75,848	3
4	September 30, 2013	76,084	4
5	October 31, 2013	75,578	5
6	November 30, 2013	73,046	6
7	December 31, 2013	73,841	7
8	January 31, 2014	74,607	8
9	February 28, 2014	74,436	9
10	March 31, 2014	73,379	10
11	April 30, 2014	72,274	11
12	May 31, 2014	72,732	12
13	June 30, 2014	<u>72,834</u>	13
14	Total	964,324	14
15	Divided by	<u>13</u>	15
16	Electric materials and supplies inventory - 13 month average	<u>\$ 74,179</u>	16
17	Pro forma adjustment (See Schedule RB2, Line 4)	<u>\$ 1,345</u>	17

Note: Detail of this exhibit has been filed as IPL Workpaper -- RB6.

INDIANAPOLIS POWER & LIGHT COMPANY
Electric Fuel Stock Inventory
Per Books at June 30, 2014 and Pro Forma
(Thousands of Dollars)

Line No.		(Col. 1)	(Col. 2)	(Col. 3)	Line No.
	Fuel Stock (151)				
	Coal	Tons	Cost	Amount	
1	Petersburg	583,113	\$ 28,456		1
2	Harding Street	244,185	13,354		2
3	Eagle Valley	88,580	5,735		3
4	Total coal inventory	<u>915,878</u>	<u>\$ 47,545</u>	\$ 47,545	4
5	Plus: Inventory adjustment to target levels			<u>3,069</u>	5
6	Pro forma coal inventory			<u>50,614</u>	6
	Oil	Gallons	Cost		
7	Petersburg	348,820	\$ 1,086		7
8	Harding Street	716,607	2,025		8
9	Eagle Valley	82,260	226		9
10	Total oil inventory	<u>1,147,687</u>	<u>\$ 3,337</u>	<u>3,337</u>	10
11	Total pro forma fuel stock inventory			<u>\$ 53,951</u>	11
12	Pro forma adjustment (See Schedule RB2, Line 5)			<u>\$ 3,069</u>	12

INDIANAPOLIS POWER & LIGHT COMPANY
Regulatory Assets at June 30, 2014 Included in Electric Rate Base
(Thousands of Dollars)

<u>Line No.</u>		<u>Regulatory Asset Balance at June 30, 2014</u> (Col. 1)	<u>Annual Amortization to Electric Cost of Service</u> (Col. 2)	<u>Line No.</u>
1	Unamortized Petersburg Unit No. 4 deferred costs and carrying charges:			1
2	Unit 4 depreciation and post-in-service AFUDC deferred from the April 28, 1986 in-service date through the August 6, 1986 IURC order in Cause No. 37837	\$ 8,224		2
3	Carrying charges on post in-service AFUDC from the August 6, 1986 IURC order in Cause No. 37837 through the August 24, 1995 IURC order in Cause No. 39938	<u>4,605</u>		3
4	Total Petersburg Unit No. 4 deferred costs	12,829	\$ 1,054 (1)	4
5	Unamortized post in-service AFUDC on projects approved in the November 14, 2002 IURC order in Cause No. 42170, the November 30, 2004 IURC order in Cause No. 42700, and the April 2, 2008 IURC order in Cause No. 43403	5,399	415 (2)	5
6	Unamortized deferred depreciation on projects approved in the November 14, 2002 IURC order in Cause No. 42170, the November 30, 2004 IURC order in Cause No. 42700, and the April 2, 2008 IURC order in Cause No. 43403	2,082	133 (3)	6
7	Electric vehicle supply equipment deferred per the November 22, 2011 IURC order in Cause No. 43960	<u>534</u>	<u>267 (4)</u>	7
8	Total regulatory assets to rate base (See Schedule RB2, Line 6)	<u><u>\$ 20,844</u></u>		8
9	Total pro forma amortization expense (See IPL Financial Exhibit IPL-OPER, Schedule DEPR, Line 10, Column 7)		1,869	9
10	Actual amortization of rate-based regulatory assets for the twelve months ended June 30, 2014 (Included in IPL Financial Exhibit IPL-OPER, Schedule DEPR, Line 13, Column 7)		<u>1,616</u>	10
11	Pro forma amortization expense adjustment		<u><u>\$ 253</u></u>	11

- (1) The pro forma annual amortization was calculated by dividing the original cost of \$32,688,591 by the useful life of 31 years at August 31, 1995.
- (2) The pro forma annual amortization was calculated by dividing the original post in service AFUDC of \$7,466,346 by 18 years, as approved by the IURC in the orders from Cause Nos. 42170, 42700, and 43403.
- (3) The pro forma annual amortization was calculated by dividing the original deferred depreciation of \$2,349,981 by the amortization period approved in the IURC order from Cause No. 43403 (17 years, 8 1/2 months - the remaining life of the Petersburg Unit 4 flue gas desulfurization project).
- (4) The pro forma annual amortization was calculated by dividing the deferred electric vehicle supply equipment charges by a 2-year amortization period.

INDIANAPOLIS POWER & LIGHT COMPANY
Electric Prepaid Pension Asset
as of June 30, 2014
(Thousands of Dollars)

<u>Line No.</u>		<u>Amount</u> (Col. 1)	<u>Line No.</u>
1	Pension	\$ 149,054	1
2	Supplemental pension	2,174	2
3	Other post-retirement benefits	<u>(12,767)</u>	3
4	Total prepaid pension asset (See Schedule RB2, Line 7)	<u>\$ 138,461</u>	4

Note: Detail of this exhibit has been filed as IPL Workpaper -- RB9.

INDIANAPOLIS POWER & LIGHT COMPANY
Statements of Jurisdictional Electric Operating Income for the Twelve Months Ended June 30, 2014
Per Books and Pro Forma at Present Rates and at Proposed Rates
(Thousands of Dollars)

Line No.	Adjustment Support Shown on IPL Financial Exhibit IPL-OPER (Col. 1)	Twelve Months Ended June 30, 2014 Per Books (Col. 2)	At Present Rates		At Proposed Rates		Line No.
			Adjustments (Col. 3)	Pro Forma (Col. 4)	Adjustments (Col. 5)	Pro Forma (Col. 6)	
1	Operating revenues	\$ 1,298,915	\$ (95,355)	\$ 1,203,560	\$ 17,595	\$ 1,221,155	1
2	Operating expenses:						
3	Operation and maintenance expenses	858,009	(34,878)	823,131	83	823,214	2
4	Depreciation and amortization expense	184,234	24,348	208,582	-	208,582	3
5	Taxes-other than income taxes	45,357	(565)	44,792	246	45,038	4
6	Total operating expenses other than income taxes	1,087,600	(11,095)	1,076,505	329	1,076,834	5
7	Net operating income before income taxes	211,315	(84,260)	127,055	17,266	144,321	6
8	Income taxes:						
9	Federal income taxes - current	49,883	(49,883)	-	-	-	7
10	State income taxes - current	13,907	(13,907)	-	-	-	8
11	Federal income taxes - deferred	(2,845)	14,556	11,711	3,387	15,098	9
12	State income taxes - deferred	(2,484)	7,233	4,749	1,138	5,887	10
13	Income tax credit adjustments	(1,466)	(336)	(1,803)	-	(1,803)	11
14	Total income taxes	56,995	(42,338)	14,657	4,525	19,182	12
15	Net utility operating income	\$ 154,320	\$ (41,922)	\$ 112,398	\$ 12,741	\$ 125,139	13

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Electric Operating Revenue for the Twelve Months Ended June 30, 2014
Total Electric Per Books and Pro Forma Total Electric at Present and Proposed Rates
(Thousands of Dollars)

Line No.	Description	Twelve Months Ended June 30, 2014		At Present Rates		At Proposed Rates		Line No.
		Per Books (Col. 1)	Adjustments (1) (Col. 2)	Pro Forma (Col. 3)	Adjustments (2) (Col. 4)	Pro Forma (Col. 5)		
1	Residential revenues	\$ 488,677	\$ (23,149)	\$ 465,528	\$ 15,213	\$ 480,741	1	
2	Small commercial & industrial revenues	188,324	(4,930)	183,394	248	183,642	2	
3	Large commercial & industrial revenues	519,298	(7,839)	511,458	1,237	512,695	3	
4	Public street, highway, and APL lighting	16,133	-	16,133	(814)	15,319	4	
5	Traffic lighting	558	-	558	-	558	5	
6	Electric vehicle public charging stations	2	-	2	-	2	6	
7	Off-system sales	64,462	(58,138)	6,324	-	6,324	7	
8	Total sales of electric energy	1,277,454	(94,057)	1,183,397	15,884	1,199,281	8	
9	<u>Other Electric Revenues</u>							
	Rents	5,393	117	5,510	-	5,510	9	
10	Other customer charges	7,988	-	7,988	1,711	9,699	10	
11	Miscellaneous revenue	8,080	(1,415)	6,665	-	6,665	11	
12	Total other electric revenues	21,461	(1,298)	20,163	1,711	21,874	12	
13	Total electric operating revenues (See Exhibit IPL-OPER, Sch. OPINC-R, Line 1)	\$ 1,298,915	\$ (95,355)	\$ 1,203,560	\$ 17,595	\$ 1,221,155	13	

(1) Adjustments shown on IPL Financial Exhibit IPL-OPER, Schedule REV2

(2) Adjustments shown on IPL Financial Exhibit IPL-OPER, Schedule REV9-T

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Electric Operating Revenue Adjustments
Taking Per Books Total Electric to Pro Forma Total Electric at Present Rates
(Thousands of Dollars)

Line No.	Description	Adjustment Schedules						Total Adjustments (1) (Col. 7)	Line No.
		Sch. REV3 (Col. 1)	Sch. REV4 (Col. 2)	Sch. REV5 (Col. 3)	Sch. REV6 (Col. 4)	Sch. REV7 (Col. 5)	Sch. REV8 (Col. 6)		
1	Residential revenues	\$ (160,956)	\$ (12,770)	\$ 150,576	\$ -	\$ -	\$ -	\$ (23,149)	1
2	Small commercial & industrial revenues	(62,207)	(2,601)	59,878	-	-	-	(4,930)	2
3	Large commercial & industrial revenues	(186,496)	(3,166)	181,822	-	-	-	(7,839)	3
4	Public street, highway, and APL lighting	-	-	-	-	-	-	-	4
5	Traffic lighting	-	-	-	-	-	-	-	5
6	Electric vehicle public charging stations	-	-	-	-	-	-	-	6
7	Off-system sales	-	-	-	(58,138)	-	-	(58,138)	7
8	Total sales of electric energy	(409,659)	(18,537)	392,277	(58,138)	-	-	(94,057)	8
	<u>Other Electric Revenues</u>								
9	Rents	-	-	-	-	117	-	117	9
10	Other customer charges	-	-	-	-	-	-	-	10
11	Miscellaneous revenue	-	-	-	-	-	(1,415)	(1,415)	11
12	Total other electric revenues	-	-	-	-	117	(1,415)	(1,298)	12
13	Pro forma revenue adjustments	\$ (409,659)	\$ (18,537)	\$ 392,277	\$ (58,138)	\$ 117	\$ (1,415)	\$ (95,355)	13

(1) See Schedule REV1, Column 2

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Electric Operating Revenue Adjustments
Taking Total Electric Retail Revenue
to Total Electric Retail Basic Rate Revenue
for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

Line No.	Description	Less:		Less:		Less:		Line No.
		Twelve Months Ended June 30, 2014	Twelve Months Ended June 30, 2014	Twelve Months Ended June 30, 2014	Twelve Months Ended June 30, 2014	Twelve Months Ended June 30, 2014	Twelve Months Ended June 30, 2014	
		Per Books Total	Per Books Rider 6	Per Books Rider 22	Per Books Rider 20	Per Books Rider 21	Per Books Basic	
		Retail Revenue (Col. 1)	Fuel Revenue (Col. 2)	DSM Revenue (Col. 3)	ECCR Revenue (Col. 4)	Green Revenue (Col. 5)	Rate Revenue (1) (Col. 6)	
1	Residential revenues	\$ 488,677	\$ (104,877)	\$ (17,871)	\$ (38,190)	\$ (18)	\$ 327,721	1
2	Small commercial & industrial revenues	188,324	(36,697)	(4,590)	(20,931)	11	126,117	2
3	Large commercial & industrial revenues	519,298	(132,747)	(9,659)	(44,051)	(39)	332,802	3
4	Public street, highway, and APL lighting	16,133	-	-	-	-	16,133	4
5	Traffic lighting	558	-	-	-	-	558	5
6	Electric vehicle public charging stations	2	-	-	-	-	2	6
7	Total	\$ 1,212,992	\$ (274,321)	\$ (32,120)	\$ (103,172)	\$ (46)	\$ 803,333	7
8	Pro forma revenue adjustments	\$ (274,321)	\$ (32,120)	\$ (103,172)	\$ (46)			8
9	Total pro forma revenue adjustments (See Schedule REV2, Column 1)					\$ (409,659)		9

(1) To Schedule REV4, Column 1

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Electric Retail Basic Rate Revenue Adjustments
for Weatherization and Customer Annualization
and to Remove Out-of-Period Activity and Unbilled Revenues
for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

Line No.	Description	Twelve Months Ended June 30, 2014 Per Books Basic Rate Revenue (1) (Col. 1)	Adjustment for Weather Normalization (2) (Col. 2)	Adjustment for Customer Annualization (2) (Col. 3)	Adjustment for Out-of-Period Activity (2) (Col. 4)	Adjustment to Remove Unbilled Revenues (3) (Col. 5)	Twelve Months Ended June 30, 2014 Adjusted Basic Rate Revenue (4) (Col. 6)	Line No.
1	Residential revenues	\$ 327,721	\$ (14,111)	\$ 839	\$ 839	\$ (337)	\$ 314,951	1
2	Small commercial & industrial revenues	126,117	(3,165)	506	(196)	254	123,516	2
3	Large commercial & industrial revenues	332,802	(567)	501	(661)	(2,439)	329,636	3
4	Public street, highway, and APL lighting	16,133	-	-	-	-	16,133	4
5	Traffic lighting	558	-	-	-	-	558	5
6	Electric vehicle public charging stations	2	-	-	-	-	2	6
7	Total	\$ 803,333	\$ (17,843)	\$ 1,846	\$ (18)	\$ (2,522)	\$ 784,796	7
8	Pro forma revenue adjustments		\$ (17,843)	\$ 1,846	\$ (18)	\$ (2,522)		8
9	Total pro forma revenue adjustments (See Schedule REV2, Column 2)					\$ (18,537)		9

(1) From Schedule REV3, Column 6
(2) Provided by IPL Witness Chambers
(3) Twelve Months Ended June 30, 2014 Per Books
(4) To Schedule REV5, Column 1

Note: Detail of this exhibit has been filed as IPL Workpaper -- REV4.

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Electric Operating Revenue Adjustments
Adding Back Pro Forma at Present Rates Rider Revenues
to Achieve Total Electric Retail Revenue Pro Forma at Present Rates
for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

Line No.	Description	Twelve Months Ended June 30, 2014 Adjusted Basic Rate Revenue (1)	Add: Pro Forma at Present Rates Rider 6 Fuel Revenue (2)	Add: Pro Forma at Present Rates Rider 20 ECCR Revenue (3)	Total Electric Adjusted Basic Rate Pro Forma at Present Rates (4)	Add: Pro Forma at Present Rates Rider 22 DSM Revenue (5)	Add: Pro Forma at Present Rates Rider 21 Green Revenue (6)	Total Electric Adjusted Retail Revenue Pro Forma at Present Rates (Col. 7)	Line No.
1	Residential revenues	\$ 314,951	\$ 96,232	\$ 36,756	\$ 447,939	\$ 17,570	\$ 18	\$ 465,527	1
2	Small commercial & industrial revenues	123,516	35,229	20,120	178,865	4,540	(11)	183,395	2
3	Large commercial & industrial revenues	329,636	129,906	42,323	501,865	9,554	39	511,457	3
4	Public street, highway, and APL lighting	16,133	-	-	16,133	-	-	16,133	4
5	Traffic lighting	558	-	-	558	-	-	558	5
6	Electric vehicle public charging stations	2	-	-	2	-	-	2	6
7	Total	\$ 784,796	\$ 261,367	\$ 99,199	\$ 1,145,363	\$ 31,664	\$ 46	\$ 1,177,073	7
8	Pro forma revenue adjustments		\$ 261,367	\$ 99,199	\$ 31,664	\$ 46			8
9	Total pro forma revenue adjustments (See Schedule REV2, Column 3)						\$ 392,277		9

(1) From Schedule REV4, Column 6
(2) This amount represents normalized KWh sales multiplied by the proposed change in the base cost of fuel.
(3) This amount excludes the return IPL accrued on construction work in progress for its MATS projects during the test year.
(4) This amount excludes incentives accrued on DSM programs during the test year.
(5) From Schedule REV3, Column 5

Note: Detail of this exhibit has been filed as IPL Workpaper -- REV5.

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Off-System Sales ("OSS")
Total Revenue Per Books and Pro Forma Net Margin at Present Rates
for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

Line No.	Description	MISO Off-System Sales				Reclassifications		Reclassified Total Margins (Col. 6)	Line No.
		Not Attributed to LWP (1) (Col. 1)	Sales Attributed to LWP Production (Col. 2)	Total (Col. 3)	OM2 (Col. 4)	OM4 (Col. 5)			
1	OSS revenues	\$ 56,170	\$ 8,292	\$ 64,462	\$ (41,163)	\$ (5,092)	\$ 18,207	1	
2	Fuel costs	35,987	5,176	41,163	(41,163)	-		2	
3	Production costs	4,488	604	5,092	0	(5,092)		3	
4	Total costs	40,475	5,780	46,255	(41,163)	(5,092)		4	
5	Total OSS margins	15,695	2,512	18,207			\$ 18,207	5	
6	LWP margins returned via FAC	-	(2,512)	(2,512)			(2,512)	6	
7	OSS margins not attributed to LWP	\$ 15,695	\$ -	\$ 15,695			\$ 15,695	7	
8	Pro forma adjustment to margins						(9,371)	8	
9	Pro forma margins for OSS to be embedded in retail rates						\$ 6,324	9	
10	Breakout of total pro forma adjustment							10	
11	Reclassify OSS fuel against revenues		\$ (41,163)					11	
12	Reclassify OSS production costs against revenues		(5,092)					12	
13	Reflect sharing of LWP margin via FAC		(2,512)					13	
14	Adjust OSS margin to pro forma level		(9,371)					14	
15	Pro forma adjustment reflects the wholesale margin embedded in retail rates (See Schedule REV2, Column 4, Line 7)		\$ (58,138)					15	

(1) LWP is an abbreviation for Lakefield Wind Production. In accordance with Commission Order 43740, IPL reduces the fuel costs charged to its jurisdictional retail customers by an amount equal to its estimated wholesale margin attributable to production from its Lakefield Wind Purchase Power Agreement.

Note: Detail of this exhibit has been filed as IPL Workpaper -- REV6.

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Electric Rent Revenue
Per Books and Pro Forma Total Electric at Present Rates
for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

Line No.	Description	Twelve Months Ended June 30, 2014 Per Books (Col. 1)	Pro Forma Adjustments (Col. 2)	Pro Forma Total Electric at Present Rates (Col. 3)	Line No.
1	Electric equipment rental	\$ 3,646	\$ -	\$ 3,646	1
2	Pole contact rental	811	117	928	2
3	Electric property rental	<u>936</u>	<u>-</u>	<u>936</u>	3
4	Total	<u>\$ 5,393</u>	<u>\$ 117</u>	<u>\$ 5,510</u>	4
5	Pro forma adjustment (See Schedule REV2, Column 5, Line 9)		<u>\$ 117</u>		5

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Miscellaneous Electric Revenue
Per Books and Pro Forma Total Electric at Present Rates
for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

Line No.	Description	Twelve Months Ended June 30, 2014 Per Books (Col. 1)	Pro Forma Adjustments (Col. 2)	Pro Forma Total Electric at Present Rates (Col. 3)	Line No.
1	Net loss/sundry billings	\$ 215	\$ -	\$ 215	1
2	Customer services and other miscellaneous revenue	513	300	813	2
3	Georgetown maintenance fee	506	-	506	3
4	MISO transmission revenue	<u>6,845</u>	<u>(1,715) (1)</u>	<u>5,130</u>	4
5	Total	<u>\$ 8,080</u>	<u>\$ (1,415)</u>	<u>\$ 6,664</u>	5
6	Pro forma adjustment (See Schedule REV2, Column 6, Line 11)		<u>\$ (1,415)</u>		6

(1) Provided by IPL Witness Cutshaw, to remove the non-jurisdictional revenue associated with the plant in service removed from rate base on IPL Financial Exhibit IPL-RB, Schedule RB4.

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Electric Operating Revenue Adjustments
Taking Pro Forma Total Electric at Present Rates
to Pro Forma Total Electric at Proposed Rates
(Thousands of Dollars)

Line No.	Description	Migrations (Col. 1)	Revenue from Proposed Increase (Col. 2)	Total Adjustments (Col. 3)	Line No.
1	Residential revenues	\$ -	\$ 15,213	\$ 15,213	1
2	Small commercial & industrial revenues	-	248	248	2
3	Large commercial & industrial revenues	-	1,237	1,237	3
4	Public street, highway, and APL lighting	-	(814)	(814)	4
5	Traffic lighting	-	-	-	5
6	Electric vehicle public charging stations	-	-	-	6
7	Sales for resale	-	-	-	7
8	Total sales of electric energy	-	15,884	15,884	8
	<u>Other Electric Revenues</u>				
9	Rents	-	-	-	9
10	Other customer charges	-	1,711	1,711	10
11	Miscellaneous revenue	-	-	-	11
12	Total other electric revenues	-	1,711	1,711	12
13	Total electric operating revenues	\$ -	\$ 17,595	\$ 17,595	13
14	Pro forma adjustment (See Schedule REV1-T, Column 4)			\$ 17,595	14

Note: Detail of this exhibit has been filed as IPL Workpaper -- REV9.

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Pro Forma Adjustments to Electric Operation and
Maintenance Expense for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

Line No.	Description	Exhibit IPL-OPER Adjustment Schedule Reference (Col. 1)	Pro Forma Adjustments		Line No.
			Total Electric At Present Rates (Col. 2)	Total Electric At Proposed Rates (Col. 3)	
1					1
2	Fuel and purchased power	OM2	\$ (48,486)	\$ -	2
3	Capacity costs	OM3	955	-	3
4	Off-system sales power production costs	OM4	(5,092)	-	4
5	Generating unit limestone costs	OM5	2,106	-	5
6	Coal combustion product disposal costs	OM6	1,292	-	6
7	Removal of non-jurisdictional O & M expenses	OM7	(594)	-	7
8	Storm expenses	OM8	(2,872)	-	8
9	Vegetation management costs	OM9	(183)	-	9
10	MISO expense (post-deferral)	OM10	14,905	-	10
11	MISO deferred expense amortization	OM11	11,768	-	11
12	AES U.S. Services LLC, Occupancy and Non-Labor Costs	OM12	566	-	12
13	Image-Building Advertising	OM13	(1,882)	-	13
14	EEI and IEA Dues	OM14	(393)	-	14
15	Amortization of Rate Case Expenses	OM15	2,186	-	15
16	Miscellaneous Expense Adjustments	OM16	(1,112)	-	16
17	Wages and Benefits for IPL and AES U.S. Services, LLC Employees	OM17	(7,804)	-	17
18	Uncollectable accounts expense	OM18-T	(111)	63	18
19	Public utility fee	OM19-T	(127)	20	19
20	Total pro forma adjustments (See Exhibit IPL-OPER, Schedule OPINC-T, Line 2, Columns 3 and 5, respectively)		<u>\$ (34,878)</u>	<u>\$ 83</u>	20

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric Cost of Fuel and Purchased Power
For the Twelve Months Ended June 30, 2014
(Thousands of Dollars, Except Base Cost of Fuel Increment)

The following pro forma adjustment reflects the change in total electric cost of fuel and purchased power, taking into consideration changes in pro forma MWh sales, power purchases, and power sales.

<u>Line</u> <u>No.</u>	(Col. 1)	(Col. 2)	<u>Line</u> <u>No.</u>	
	<u>MWh Source</u>			
1	Steam generation	15,499,305	1	
2	Gas generation	98,150	2	
3	Oil generation	-	3	
	Purchases through MISO:			
4	Wind purchase power agreement (PPA) purchases	600,090	4	
5	Non-Wind PPA market purchases	354,329	5	
6	Purchased power other than MISO (solar)	106,192	6	
	Less:			
7	Energy losses and company use	621,799	7	
8	Inter-System sales through MISO	2,218,214	8	
9	Total MWh source	<u>13,818,053</u>	9	
	<u>Fuel Cost \$</u>			
10	Steam generation	\$ 382,506	10	
11	Gas generation	4,957	11	
12	Oil generation	-	12	
	Purchases through MISO:			
13	Wind purchase power agreement purchases	61,700	13	
14	Non-Wind PPA market purchases	11,925	14	
15	MISO components of cost of fuel	19,766	15	
16	Purchased power other than MISO (solar)	20,592	16	
	Less:			
17	Inter-System sales through MISO	57,194	17	
18	Transmission losses	6,810	18	
19	Lakefield PPA adjustment	1,897	19	
20	Pro forma total retail electric cost of fuel	<u>435,545</u>	20	
21	Actual total electric coal, oil, gas, and purchased power costs for the twelve months ended June 30, 2014	<u>484,031</u>	21	
22	Pro forma adjustment to retail fuel cost (See Schedule OM1)	<u>\$ (48,486)</u>	22	
	<u>Breakout of retail and wholesale fuel costs</u>			
23	Pro forma total retail electric cost of fuel (from Line 20)	\$ 435,545	23	
24	Actual retail fuel cost	<u>(439,290)</u>	24	
25	Pro forma adjustment for retail fuel cost	(3,745)	25	
26	Actual unbilled fuel deferral	(3,577)	26	
27	Actual off-system sales fuel cost (See Schedule REV6)	<u>(41,163)</u>	27	
28	Total pro forma adjustment to fuel costs	<u><u>\$ (48,486)</u></u>	28	
29	New base cost of fuel per kWh (line 20 / line 9)	<table border="1" style="display: inline-table;"><tr><td>\$ 0.031520</td></tr></table>	\$ 0.031520	29
\$ 0.031520				

Note: Detail of this exhibit has been filed as IPL Workpaper -- OM2.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric Capacity Costs
For the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

The following pro forma adjustment reflects an expected net increase in capacity costs.

<u>Line No.</u>		(Col. 1)	<u>Line No.</u>
1	Pro forma capacity costs based upon signed contract	\$ 1,800	1
2	Per books capacity costs expensed during the twelve months ended June 30, 2014	<u>845</u>	2
3	Total pro forma adjustment (See Schedule OM1)	<u>\$ 955</u>	3

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Off-System Sales Power Production Costs
For the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

The following pro forma adjustment reflects the removal of off-system sales power production costs from IPL's jurisdictional operating expenses.

<u>Line</u> <u>No.</u>		(Col. 1)	<u>Line</u> <u>No.</u>
1	Actual off-system sales power production costs adjustment (See Schedule REV6)	\$ <u>(5,092)</u>	1
2	Total pro forma adjustment (See Schedule OM1)	\$ <u><u>(5,092)</u></u>	2

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric
Generating Unit Limestone Costs
(Thousands of Dollars)

The following pro forma adjustment is to reflect non-labor changes to the cost of limestone recognizing the impact of contractual price changes and the change in quantities used in correlation with the pro forma MWh generation.

<u>Line No.</u>		<u>Pro Forma O & M Contracted Cost Based on Weather Normalized Generation (Col. 1)</u>	<u>Actual Generating Unit O & M Costs Per Books for the Twelve Months Ended June 30, 2014 (Col. 2)</u>	<u>Pro Forma Adjustment (See Schedule OM1) (Col. 3)</u>	<u>Line No.</u>
1	Limestone	<u>\$ 8,468</u>	<u>\$ 6,362</u>	<u>\$ 2,106</u>	1

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric
Coal Combustion Product (CCP) Disposal Costs
(Thousands of Dollars)

The following pro forma adjustment is to reflect non-labor changes to the cost of CCP disposal, recognizing the impact of contractual price changes and the change in quantities produced in correlation with the pro forma MWh generation.

Line No.	Pro Forma O & M Contracted Cost Based on Weather Normalized Generation (Col. 1)	Actual Generating Unit O & M Costs Per Books for the Twelve Months Ended June 30, 2014 (Col. 2)	Pro Forma Adjustment (See Schedule OM1) (Col. 3)	Line No.
1	\$ 5,699	\$ 4,407	\$ 1,292	1

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Exclude Non-Jurisdictional
Operation and Maintenance Expenses
(Thousands of Dollars)

The following pro forma adjustment excludes non-jurisdictional expenses in conjunction with the transmission plant removed on IPL Financial Exhibit IPL-RB, Schedule RB4.

<u>Line No.</u>		(Col. 1)	<u>Line No.</u>
1	Total pro forma non-jurisdictional O & M expense to be included in basic rates	\$ -	1
2	Amount charged to electric operating expense for the twelve months ended June 30, 2014	<u>594</u>	2
3	Pro forma adjustment (See Schedule OM1)	<u><u>\$ (594)</u></u>	3

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Storm Expenses
For the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

The following pro forma adjustment reflects a normalization of storm costs. It also reflects the amortization of Level 3 & 4 test year storm costs, which exceeded the respective normalized cost amount, over a two-year period.

<u>Line No.</u>		<u>Level 1 & 2</u> (Col. 1)	<u>Level 3 & 4</u> (Col. 2)	<u>All Storms</u> (Col. 3)	<u>Line No.</u>
1	Pro forma storm costs expensed based upon the average experienced during the period of January 1, 2009 through June 30, 2014	\$ 905	\$ 831	\$ 1,736	1
2	Less: Per books storm costs expensed during the twelve months ended June 30, 2014	<u>1,193</u>	<u>3,415</u>	<u>4,608</u>	2
3	Net decrease from test year experience	(288)	(2,584)	(2,872)	3
4	Less: Adjustment to amortize level 3 & 4 storms excess over a two-year amortization period	<u> </u>	<u>-</u>	<u>-</u>	4
5	Pro forma adjustment (See Schedule OM1)	<u>\$ (288)</u>	<u>\$ (2,584)</u>	<u>\$ (2,872)</u>	5

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric Vegetation Management Costs
For the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

The following pro forma adjustment reflects an expected net decrease in vegetation management costs.

<u>Line No.</u>	<u>Pro Forma Costs</u> (Col. 1)	<u>Twelve Months Ended June 30, 2014 Per Books</u> (Col. 2)	<u>Pro Forma Adjustment (See Schedule OM1)</u> (Col. 3)	<u>Line No.</u>
1	\$ 4,820	\$ 5,003	\$ (183)	1

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric
Midcontinent Independent System Operator (MISO) Costs (Post-Deferral)
(Thousands of Dollars)

<u>Line</u> <u>No.</u>	Actual Per Book MISO Costs for the Twelve Months Ended June 30, 2014 (Col. 1)	Pro Forma Annual MISO Costs (Col. 2)	Pro Forma Adjustment (Col. 3)	<u>Line</u> <u>No.</u>
---------------------------	--	--	-------------------------------------	---------------------------

The following categories represent the pro forma annual level of MISO costs, previously being deferred (1):

1	Schedule 10 deferred cost MISO net billings	\$ -	\$ 2,365	\$ 2,365	1
2	Schedule 16 & 17 MISO D2 admin cost	-	2,527	2,527	2
3	MISO D2 admin socialized cost	-	3,566	3,566	3
4	Schedule 24 - Balancing authority costs	-	413	413	4
5	Schedule 24 - Balancing authority credits	-	(918)	(918)	5
6	MISO RSG over benchmark	-	183	183	6
7	MISO transmission expansion costs	-	6,769	6,769	7
8	Subtotal	<u>\$ -</u>	<u>\$ 14,905</u>	<u>14,905</u>	8

The following categories represent the pro forma annual level of MISO costs, previously included in operating income:

9	565100 - Schedule 2 & 11 MISO transmission expense (2)	\$ 3,514	\$ 3,514	\$ -	9
10	928100 - MISO FERC fees	<u>939</u>	<u>939</u>	<u>-</u>	10
11	Subtotal	<u>\$ 4,453</u>	<u>\$ 4,453</u>	<u>-</u>	11
12	Total Pro Forma Adjustment (See Schedule OM1)			<u>\$ 14,905</u>	12

(1) These test year per books expenses were deferred as a regulatory asset, in accordance with the IURC orders in Cause Nos. 42266, 42685 and 42962. (See IPL-OPER, Schedule OM11)

(2) See related revenue on IPL-OPER, Schedule REV8.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric for MISO Deferred Expense Amortization
(Thousands of Dollars)

The following adjustment represents the recognition of MISO costs presently being deferred.

Line No.	Description	Unamortized Balance (Col. 1)	Amortization Period (Col. 2)	Pro Forma Annual Amortization (Col. 3)	Less: Amortization Per Books for the Twelve Months Ended June 30, 2014 (Col. 4)	Pro Forma Amortization Adjustment (Col. 5)	Line No.
	<u>Midcontinent Independent System Operator (MISO)</u> <u>IURC Cause Nos. 42266, 42685 and 42962</u>						
1	Deferred MISO costs	\$ 102,770					1
2	Pro forma for expected increase in deferral balance (through June 30, 2015) (1)	<u>14,905</u>					2
3	Total pro forma amortization of deferred MISO costs (See Schedule OM1)	<u>\$ 117,675</u>	10 years	<u>\$ 11,768</u>	<u>\$ -</u>	<u>\$ 11,768</u>	3

(1) See Schedule OM10.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric
AES U.S. Services, LLC (AES Services) Occupancy and Non-Labor Costs
(Thousands of Dollars)

Line No.	Description	Occupancy Charges (Col. 1)	Non-labor Expenses (Col. 2)	Occupancy Revenue (Col. 3)	Total (Col. 4)	Line No.
Pro forma:						
1	From IPL employees doing work chargeable to multi-affiliate projects, portion back to IPL from AES Services	\$ 46	\$ 56	\$ (302)		1
2	Portion of all other AES Services activity chargeable to IPL	1,611	4,153	(2,402)		2
3	Costs allocated to IPL from AES Services	<u>1,657</u>	<u>4,209</u>	<u>(2,704)</u>	\$ 3,162	3
Per books for the twelve months ended June 30, 2014:						
4	Pre-January 1, 2014 costs allocated to IPL	-	752	-		4
5	Post-January 1, 2014 costs allocated to IPL	814	2,304	(1,274)		5
6	Total per book costs allocated to IPL	<u>814</u>	<u>3,056</u>	<u>(1,274)</u>	2,596	6
7	Net pro forma adjustments	<u>843</u>	<u>1,153</u>	<u>(1,430)</u>		7
8	Total pro forma expense adjustment				<u>\$ 566</u>	8

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Remove Image-Building Advertising Costs
For the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

The following pro forma adjustment reflects the removal of image-building advertising recorded to FERC account 930.100 during the test year (1).

<u>Line No.</u>	<u>Pro Forma Image-Building Advertising Expense</u> (Col. 1)	<u>Twelve Months Ended June 30, 2014 Per Books</u> (Col. 2)	<u>Pro Forma Adjustment</u> (Col. 3)	<u>Line No.</u>	
1	Image-building advertising (See Schedule OM1)	\$ -	\$ 1,882	\$ (1,882)	1

(1) IPL Financial Exhibit IPL-OPER, Schedule OM16 includes a pro forma adjustment to remove \$55,381 in image-building advertising included in other FERC accounts.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric for EEI and IEA Dues
(Thousands of Dollars)

The following adjustment reflects a pro forma net decrease in dues expense for the Edison Electric Institute (EEI) and the Indiana Energy Association (IEA).

<u>Line No.</u>		(Col. 1)	(Col. 2)	<u>Line No.</u>
1	Total 2014 EEI dues for all AES U.S. utility subsidiaries	\$ 1,077		1
2	Less: Portion attributable to legislative activities	(208)		2
3	Less: Portion attributable to charitable contribution	<u>(30)</u>		3
4	Net total EEI dues, excluding legislative and charitable portion	839		4
5	IPL's portion of 2014 EEI dues	<u>31.90%</u>		5
6	Pro forma 2014 EEI dues for IPL only		\$ 268	6
7	Pro forma IEA dues (1)		<u>-</u>	7
8	Total pro forma EEI and IEA dues		268	8
9	Total EEI and IEA dues charged to electric operating expense for the twelve months ended June 30, 2014		<u>661</u>	9
10	Pro forma adjustment (See Schedule OM1)		<u>\$ (393)</u>	10

(1) Recovery is not sought due to legislative activities.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric for Amortization of Rate Case Expense
(Thousands of Dollars)

It is estimated that the following costs will be incurred in the preparation and presentation of IPL's application to the Commission. IPL considers it reasonable to amortize costs pertaining to its demolition and depreciation studies over five years and all other rate case expenses over two years.

Line No.		Amortization Period (Col. 1)	Cost (Col. 2)	Total (Col. 3)	Line No.
1	Cost of depreciation and demolition studies:				1
2	Depreciation		\$ 80		2
3	Demolition		<u>168</u>		3
4	Total pro forma cost of depreciation and demolition studies			<u>\$ 248</u>	4
5	All other rate case expenses:				5
6	Legal		\$ 1,738		6
7	Fair Return		150		7
8	Line Loss Study		89		8
9	Rate Design		695		9
10	Valuation Study		316		10
11	Accounting and Tax Consulting		473		11
12	Other		<u>811</u>		12
13	Total pro forma cost of all other rate case expenses			<u>\$ 4,272</u>	13
14	Annual amortization of cost of depreciation and demolition studies	5 years		\$ 50	14
15	Annual amortization of all other costs	2 years		<u>2,136</u>	15
16	Pro forma adjustment (See Schedule OM1-R)			<u>\$ 2,186</u>	16

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustments to Total Electric Expense
Due to Miscellaneous Items
(Thousands of Dollars)

This schedule removes items not deemed to be reasonably necessary to provide reliable electric service and also reflects adjustments to bring test year expenses to the current experience rate of expense as of the end of the test year.

Line No.		Pro Forma Adjustments		Line No.
		(Col. 1)	(Col. 2)	
1	<u>Production - Operations</u>			1
2	Steam power generation	\$ (28)		2
3			\$ (28)	3
4	<u>Production - Maintenance</u>			4
5	Steam power generation	(13)		5
6			(13)	6
7	<u>Transmission & Distribution</u>			7
8	Operation supervision and engineering	(4)		8
9	Distribution operation and maintenance expenses	(9)		9
10			(13)	10
11	<u>Customer Accounts</u>			11
12	Customer accounts expenses	(6)		12
13			(6)	13
14	<u>Customer Service & Informational</u>			14
15	Customer assistance expenses	(75)		15
16			(75)	16
17	<u>Administrative & General</u>			17
18	Office supplies and expenses	(211)		18
19	Outside services employed	(100)		19
20	Injuries and damages	89		20
21	Employee pensions and benefits	(6)		21
22	Miscellaneous general expenses	(747)		22
23	Maintenance of general plant	(2)		23
24			(977)	24
25	Pro forma adjustment (See Schedule OM1)		\$ (1,112)	25

Note: Detail of this exhibit has been filed as IPL Workpaper -- OM16.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric Operation and Maintenance Expenses for
Wages and Benefits of IPL and AES U.S. Services, LLC (AES Services) Employees
(Thousands of Dollars)

The following adjustment represents the net impact of changes to IPL and AES U.S. Services, LLC (AES Services) labor costs, changes to IPL and AES Services benefit costs, and the annualization of distribution rates for affiliate work.

<u>Line No.</u>	Total Electric Per Books (Col. 1)	Pro Forma (Col. 2)	Adjustments (Col. 3)	<u>Line No.</u>
1 Labor costs (IPL employees)	\$ 113,746	\$ 109,623	\$ (4,123)	1
2 Labor costs (from AES Services)	9,132	12,556	3,424	2
3 Benefit costs (IPL employees)	39,715	32,604	(7,111)	3
4 Benefit costs (from AES Services)	<u>1,879</u>	<u>1,885</u>	<u>6</u>	4
5 Net labor, benefits and AES Services costs	<u>\$ 164,472</u>	<u>\$ 156,668</u>		5
6 Pro forma adjustment (See <i>Schedule OM1-R</i>)			<u>\$ (7,804)</u>	6

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustments to Total Electric for Uncollectible Accounts Expense
(Thousands of Dollars)

The following adjustments reflect the application of the experience rate to the respective pro forma electric revenues.

Line No.	Total Electric At Present Rates (Col. 1)	Total Electric At Proposed Rates (Col. 2)	Supporting IPL Financial Exhibit Reference (Col. 3)	Line No.
1	\$ 1,203,560	\$ 1,221,155	IPL-OPER, Sch. OPINC-T, Line 1, Cols. 4 and 6	1
2	6,324	6,324	IPL-OPER, Sch. REV1-T, Line 7, Cols. 3 and 5	2
3	5,510	5,510	IPL-OPER, Sch. REV1-T, Line 9, Cols. 3 and 5	3
4	6,665	6,665	IPL-OPER, Sch. REV1-T, Line 11, Cols. 3 and 5	4
5	\$ 1,185,061	\$ 1,202,656		5
6	0.3573%			6
7	\$ 4,234	\$ 4,297		7
8	4,345			8
9	\$ (111)		(See Exhibit IPL-OPER, Sch. OM1-T, Column 1)	9
10		4,234		10
11		\$ 63	(See Exhibit IPL-OPER, Sch. OM1-T, Column 2)	11

Note: Detail of this exhibit has been filed as IPL Workpaper -- OM18.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustments to Total Electric for Public Utility Fee
(Thousands of Dollars)

The following adjustments reflect the application of the public utility fee, reduced by the current budget factor, to the respective pro forma electric revenues.

Line No.	Total Electric At Present Rates (Col. 1)	Total Electric At Proposed Rates (Col. 2)	Supporting IPL Financial Exhibit Reference (Col. 3)	Line No.
1	\$ 1,203,560	\$ 1,221,155	IPL-OPER, Sch. OPINC-T, Line 1, Cols. 4 and 6	1
2	6,324	6,324	IPL-OPER, Sch. REV1-T, Line 7, Cols. 3 and 5	2
3	5,510	5,510	IPL-OPER, Sch. REV1-T, Line 9, Cols. 3 and 5	3
4	7,988	9,699	IPL-OPER, Sch. REV1-T, Line 10, Cols. 3 and 5	4
5	6,665	6,665	IPL-OPER, Sch. REV1-T, Line 11, Cols. 3 and 5	5
6	4,234	4,297	IPL-OPER, Sch. OM18-T, Line 7	6
7	<u>\$ 1,172,839</u>	<u>\$ 1,188,660</u>		7
8	<u>0.001216923</u>			8
9	\$ 1,427	\$ 1,447		9
10	<u>1,554</u>			10
11	<u>\$ (127)</u>		(See Exhibit IPL-OPER, Sch. OM1-T, Column 1)	11
12		<u>1,427</u>		12
13		<u>\$ 20</u>	(See Exhibit IPL-OPER, Sch. OM1-T, Column 2)	13

Note: Detail of this exhibit has been filed as IPL Workpaper -- OM19.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric to Reflect the Annual Provision for Depreciation and
Amortization Expense for the Twelve Month Period Ended June 30, 2014
Applying Proposed Depreciation and Amortization Rates to Pro Forma Original Cost Rate Base
(Thousands of Dollars)

Line No.	Intangible Plant (Col. 1)	Functional Classification						Total (Col. 7)	Line No.
		Systems Software (Col. 2)	Production Plant (Col. 3)	Transmission Plant (Col. 4)	Distribution Plant (Col. 5)	General Plant (Col. 6)			
1	Total electric utility plant in service per books (1)	\$ 46	\$ 2,672,518	\$ 260,964	\$ 1,302,291	\$ 199,769	\$ 4,533,244	1	
2	Less: Asset retirement obligation asset (2)	-	(23,299)	(30)	(235)	(64)	(23,628)	2	
3	Less: Fully amortized system software	-	-	-	-	-	(71,200)	3	
4	Less: Non-depreciable assets included above - land and other	(46)	(2,298)	(546)	(3,611)	(3,753)	(10,254)	4	
5	Total depreciable assets in service per books at June 30, 2014	-	2,646,921	260,388	1,298,445	195,952	4,428,162	5	
6	Less: Non-jurisdictional plant-in-service (3)	-	-	(8,970)	-	-	(8,970)	6	
7	Total depreciable assets	\$ -	\$ 2,646,921	\$ 251,418	\$ 1,298,445	\$ 195,952	\$ 4,419,192	7	
8	Pro forma depreciation and amortization	\$ -	\$ 149,635	\$ 4,852	\$ 26,579	\$ 19,860	\$ 206,217	8	
9	Add: Plant acquisition adjustment amortization (4)						15	9	
10	Add: Amortization of regulatory assets (5)						1,869	10	
11	Add: Miscellaneous non-rate based regulatory assets activity						481	11	
12	Total pro forma depreciation and amortization expense						208,582	12	
13	Less: Total depreciation and amortization expense charged to O & M expense for the twelve months ended June 30, 2014 (6)						184,234	13	
14	Pro forma adjustment (See IPL Financial Exhibit IPL-OPER, Schedule OPINC, Line 3, Column 3)						\$ 24,348	14	

(1) See IPL Financial Exhibit IPL-RB, Schedule RB3, Line 7
(2) See IPL Financial Exhibit IPL-RB, Schedule RB5
(3) See IPL Financial Exhibit IPL-RB, Schedule RB4
(4) Reflects a 33-year amortization period, the estimated remaining useful life of the asset at the time of the acquisition.
(5) See IPL Financial Exhibit IPL-RB, Schedule RB8, Line 9, Column 2
(6) See IPL Financial Exhibit IPL-OPER, Schedule OPINC, Line 3, Column 2

IPL Financial Exhibit IPL-OPER
IPL 2014 Basic Rates Case
Schedule DEPR

Note: Detail of this exhibit has been filed as IPL Workpaper -- DEPR.

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Adjustments to Taxes Other than Income Taxes for the Twelve Months Ended June 30, 2014
Total Electric Per Books and Total Electric Pro Forma at Present and Proposed Rates
(Thousands of Dollars)

Line No.	Adjustment Shown on IPL Financial Exhibit IPL-OPER (Col. 1)	Total Electric Per Books (Col. 2)	Total Electric At Present Rates (Col. 3)		Total Electric At Proposed Rates (Col. 4)		Line No.
			Adjustments (Col. 3)	Pro Forma (Col. 4)	Adjustments (Col. 5)	Pro Forma (Col. 6)	
1	Real estate and personal property taxes	\$ 18,329	\$ 497	\$ 18,826	\$ -	\$ 18,826	1
2	Payroll taxes	9,984	(553)	9,431	-	9,431	2
3	Indiana utility receipts tax	16,918	(509)	16,409	246	16,655	3
4	Miscellaneous taxes	126	-	126	-	126	4
5	Total taxes other than income taxes (See IPL Financial Exhibit IPL-OPER, Schedule OPINC-T, Line 4)	\$ 45,357	\$ (565)	\$ 44,792	\$ 246	\$ 45,038	5

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric at Present Rates for
Real Estate and Personal Property Taxes, Including Rail Car Tax
For the Twelve Months Ended June 30, 2014
(Thousands of Dollars, Except Composite Property Tax Rate)

<u>Line No.</u>		(Col. 1)	<u>Line No.</u>
1	Pro forma assessed valuation as of June 30, 2014	<u>\$ 762,222</u>	1
2	Composite net property tax rate per \$100 of assessed valuation	<u>\$ 2.462</u>	2
3	Pro forma real estate and personal property tax	\$ 18,767	3
4	Add: Rail car tax	<u>59</u>	4
5	Total pro forma real estate and personal property taxes, including rail car tax	18,826	5
6	Less: Real estate and personal property taxes, including rail car tax charged to electric operating income for the twelve months ended June 30, 2014	<u>18,329</u>	6
7	Total pro forma adjustment to real estate and personal property taxes, including rail car tax, chargeable to electric operating income (See Schedule OTX1-R, Line 1, Col. 3)	<u>\$ 497</u>	7

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric at Present Rates Reflecting the Change in
Payroll Taxes Applicable to Pro Forma Wage Adjustments and Changes in Tax Rates
Chargeable to Electric Operation and Maintenance Expense
(Thousands of Dollars)

<u>Line</u> <u>No.</u>		(Col. 1)	<u>Line</u> <u>No.</u>
1	Pro forma FICA tax for IPL employee wages, excluding overtime	\$ 8,583	1
2	Additional pro forma FICA tax for IPL overtime wages excluding overhauls and storms	1,092	2
3	Additional pro forma FICA tax for IPL overtime wages in conjunction with overhauls	185	3
4	Additional pro forma FICA tax for IPL overtime wages in conjunction with storms	43	4
5	Pro forma FUTA tax for IPL employee wages	236	5
6	Pro forma SUTA tax for IPL employee wages	<u>69</u>	6
7	Total pro forma payroll taxes for IPL employees	10,208	7
8	Less: Payroll taxes chargeable to non-utility	(12)	8
9	Less: Payroll taxes chargeable to construction and retirements	(1,333)	9
10	Less: Payroll taxes chargeable to other balance sheet accounts	(46)	10
11	Less: Payroll taxes chargeable to non-operating expense accounts	(12)	11
12	Less: Payroll taxes chargeable to AES U.S. Services, LLC (AES Services)	<u>(200)</u>	12
13	Pro forma payroll taxes chargeable to electric operating expense for IPL employees	8,605	13
14	Pro forma payroll taxes from AES Services attributable to IPL	<u>826</u>	14
15	Total pro forma payroll tax chargeable to O & M expense	<u>9,431</u>	15
16	Less: Actual payroll taxes charged to electric operating expense for IPL employees during the twelve months ended June 30, 2014	\$ 9,453	16
17	Less: Actual payroll taxes charged to electric operating expense from AES Services attributable to IPL during the twelve months ended June 30, 2014	<u>531</u>	17
18	Total actual payroll taxes charged to O & M expense	<u>9,984</u>	18
19	Pro forma adjustment (See Schedule OTX1-R , Line 2, Col. 3)	<u><u>\$ (553)</u></u>	19

Note: Detail of this exhibit has been filed as IPL Workpaper -- OTX3-R.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment To Indiana Utility Receipts Tax (URT)
Total Electric at Present and Proposed Rates
(Thousands of Dollars)

Line No.		Total Electric Per Books at June 30, 2014 (Col. 1)	Pro Forma Adjustment At Present Rates (Col. 2)	Pro Forma Adjustment At Proposed Rates (Col. 3)	Line No.
1	URT taxable income for the twelve months ended June 30, 2014:				1
2	URT 01 Retail Sales of Utility Services - Operating (1)	\$ 1,212,992			2
3	URT 01 Customer connects/reconnects (11)	1,910			3
4	URT 01 MISO transmission revenues (2)	6,845			4
5	URT 01 Green Power Amort (Pull out of Retail Sales) (4)	125			5
6	URT 01 Other Retail Sales Adjustments (4)	(143)	\$ 145		6
7	URT 05 Electric rent revenue (3)	5,393			7
8	URT 06 Other Receipts (4)	8,490			8
9	URT 08 Exemptions	(1)			9
10	URT 09 Bad Debt (4)	(4,840)			10
11	URT 10 Depreciation on Resource Recovery Systems (4)	(21,778)			11
12	Net	<u>\$ 1,208,994</u>			12
13	Add: URT taxable pro forma adjustments				13
14	URT 01 Electric retail revenue adjustment (5) (10)		(35,918)	\$ 15,884	14
15	URT 01 Customer connects/reconnects (12)		-	1,711	15
16	URT 01 MISO transmission revenues (6)		(1,715)	-	16
17	URT 05 Electric rent revenue (7)		117	-	17
18	URT 06 Miscellaneous electric revenue (8)		300	-	18
19	URT 09 Uncollectible accounts expense (deduction) (9)		111	-	19
20	URT 10 Resource Recovery Sys. depreciation (deduction) (4)		-	-	20
21	Pro forma URT taxable adjustments		<u>\$ (36,960)</u>	<u>\$ 17,595</u>	21
22	URT tax rate	<u>1.4%</u>			22
23	URT tax	<u>\$ 16,926</u>	\$ (517)		23
24	URT for the twelve months ended June 30, 2014 per books	\$ 16,918			24
25	Remove URT out-of-period adjustment	8	8		25
26	Net URT per books	<u>\$ 16,926</u>			26
27	Net pro forma adjustment at present rates (See Schedule OTX1-T, Line 3, Col. 3)		<u>\$ (509)</u>		27
28	Total pro forma adjustment at proposed rates (See Schedule OTX1-T, Line 3, Col. 5)			<u>\$ 246</u>	28

- (1) See IPL Financial Exhibit IPL-OPER, Sch. REV1-T, Col. 1, Lines 1 through 6
(2) See IPL Financial Exhibit IPL-OPER, Sch. REV8, Col. 1, Line 4
(3) See IPL Financial Exhibit IPL-OPER, Sch. REV1-T, Col. 1, Line 9
(4) See IPL Financial Exhibit IPL-OPER, Sch. OTX4 filed workpapers, item OTX4-WP 1
(5) See IPL Financial Exhibit IPL-OPER, Sch. REV1-T, Col. 2, Lines 1 through 6
(6) See IPL Financial Exhibit IPL-OPER, Sch. REV8, Col. 2, Line 4
(7) See IPL Financial Exhibit IPL-OPER, Sch. REV1-T, Col. 2, Line 9
(8) See IPL Financial Exhibit IPL-OPER, Sch. REV8, Col. 2, Lines 1, 2 and 3
(9) See IPL Financial Exhibit IPL-OPER, Sch. OM18-T, Col. 1, Line 9 and Col. 2, Line 11, respectively
(10) See IPL Financial Exhibit IPL-OPER, Sch. REV1-T, Col. 4, Lines 1 through 6
(11) See IPL Financial Exhibit IPL-OPER, Sch. REV2 Support, Col. 3, Line 2
(12) See IPL Financial Exhibit IPL-OPER, Sch. REV9-T, Col. 3, Line 10

Note: Detail of this exhibit has been filed as IPL Workpaper -- OTX4.

INDIANAPOLIS POWER & LIGHT COMPANY
Summary of Total Electric Income Taxes for the Twelve Months Ended June 30, 2014
Total Electric Per Books and Total Electric Pro Forma at Present and Proposed Rates
(Thousands of Dollars)

Line No.	Adjustment Shown on IPL Financial Exhibit IPL-4 (Col. 1)	Total Electric Per Books (Col. 2)	Total Electric At Present Rates (Col. 3)		Total Electric At Proposed Rates (Col. 4)		Line No.
			Adjustments (Col. 3)	Pro Forma (Col. 4)	Adjustments (Col. 5)	Pro Forma (Col. 6)	
1	Current - federal (See Schedule OPINC-T, Line 7)	\$ 49,883	\$ (49,883)	\$ -	\$ -	\$ -	1
2	Current - state (See Schedule OPINC-T, Line 8)	13,907	(13,907)	-	-	-	2
3	Deferred - federal (See Schedule OPINC-T, Line 9)	(2,845)	14,556	11,711	3,387	15,098	3
4	Deferred - state (See Schedule OPINC-T Line 10)	(2,484)	7,233	4,749	1,138	5,887	4
5	Investment tax credit adjustments (See Schedule OPINC-T, Line 11)	(1,466)	(336)	(1,803)	-	(1,803)	5
6	Total income taxes (See Schedule OPINC-T, Line 12)	\$ 56,995	\$ (42,338)	\$ 14,657	\$ 4,525	\$ 19,183	6

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric at Present Rates and Total
Electric at Proposed Rates Reflecting Computation of
Current Federal Income Tax Expense
(Thousands of Dollars)

Line No.	Per Books at June 30, 2014 (Col. 1)	Pro Forma Adjustments at Present Rates (Col. 2)	Pro Forma Federal Income Tax at Present Rates (Col. 3)	Pro Forma Adjustments at Proposed Rates (Col. 4)	Pro Forma Federal Income Tax at Proposed Rates (Col. 5)	Line No.
1	\$ 1,298,915	\$ (95,355)	\$ 1,203,560	\$ 17,595	\$ 1,221,155	1
Less:						
2	858,009	(34,878)	823,131	82	823,213	2
3	184,234	24,348	208,582	-	208,582	3
4	45,357	(565)	44,792	246	45,038	4
5	2,11,315	(84,260)	127,055	17,267	144,322	5
Permanent book/tax differences:						
6	(14,944)	14,944	-	-	-	6
7	58	-	58	-	58	7
8	186	(14)	172	-	172	8
9	712	(405)	307	-	307	9
10	(76)	-	(76)	-	(76)	10
11	(14,064)	14,525	461	-	461	11
Temporary book/tax differences:						
12	8	-	8	-	8	12
13	(31,880)	(7,087)	(38,967)	-	(38,967)	13
14	20	-	20	-	20	14
15	(15)	-	(15)	-	(15)	15
16	145	-	145	-	145	16
17	(226)	-	(226)	-	(226)	17
18	(9,573)	11,343	1,770	-	1,770	18
19	266	-	266	-	266	19

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric at Present Rates and Total
Electric at Proposed Rates Reflecting Computation of
Current Federal Income Tax Expense
(Thousands of Dollars)

Line No.	Per Books at June 30, 2014 (Col. 1)	Pro Forma Adjustments at Present Rates (Col. 2)		Pro Forma Federal Income Tax at Present Rates (Col. 3)		Pro Forma Adjustments at Proposed Rates (Col. 4)		Pro Forma Federal Income Tax at Proposed Rates (Col. 5)		Line No.
		\$		\$		\$		\$		
			(Continued from Page 1)							
20		\$ (183)		\$ 349		\$ 166		\$ -		20
21		2		-		2		-		21
22		499		-		499		-		22
23		(334)		-		(334)		-		23
24		498		497		995		-		24
25		1,242		-		1,242		-		25
26		(25)		(108)		(133)		-		26
27		(453)		-		(453)		-		27
28		5		850		856		-		28
29		(217)		(1,045)		(1,262)		-		29
30		22		(1,816)		(1,795)		-		30
31		11		-		11		-		31
32		(705)		(840)		(1,545)		-		32
33		(23)		267		244		-		33
34		(5,277)		581		(4,696)		-		34
35		-		-		-		-		35
36		1,054		-		1,054		-		36
37		(3,306)		-		(3,306)		-		37
38		8,961		-		8,961		-		38
39		4,837		-		4,837		-		39
40		(116,006)		4,246		(111,760)		-		40
41		(7,936)		-		(7,936)		-		41
42		183,121		23,111		206,232		-		42
43		(8,000)		-		(8,000)		-		43
44		-		(230,297)		(230,297)		-		44
45		16,528		(199,948)		(183,419)		-		45

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric at Present Rates and Total
Electric at Proposed Rates Reflecting Computation of
Current Federal Income Tax Expense
(Thousands of Dollars)

Line No.	Per Books at June 30, 2014 (Col. 1)	Pro Forma Adjustments at Present Rates (Col. 2)	Pro Forma Federal Income Tax at Present Rates (Col. 3)	Pro Forma Adjustments at Proposed Rates (Col. 4)	Pro Forma Federal Income Tax at Proposed Rates (Col. 5)	Line No.
	(Continued from Page 2)					
	Interest					
46	\$ 56,750	\$ (7,114)	\$ 49,636	\$ -	\$ 49,636	46
47		24,477	24,477	-	24,477	47
48	157,029	(287,045)	(130,016)	17,267	(112,749)	48
49	13,978	(13,978)	-	-	-	49
50		130,016	130,016	(17,267)	112,749	50
51	\$ 143,051	\$ (143,051)	\$ -	\$ -	\$ -	51
52	35.0%	21.0%				52
53	\$ 50,068	\$ (50,068)	\$ -	\$ -	\$ -	53
54	49,883					54
	Less: Amount recorded on books for the twelve months ended June 30, 2014					
55	184	184				55
	Out-of-period adjustments:					
56	50,067					56
	Remove 2012 tax return adjustments					
57		(49,883)				57
	Adjusted per books net federal income taxes for the twelve months ended June 30, 2014					
58			-			58
	Net pro forma adjustment at present rates (See Schedule TX1-T, Line 1, Column 3)					
			-			
	Pro forma federal income tax at present rates					
			-			

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric at Present Rates and Total
Electric at Proposed Rates Reflecting Computation of
Current Federal Income Tax Expense
(Thousands of Dollars)

Line No.	Per Books at June 30, 2014 (Col. 1)	Pro Forma Adjustments at Present Rates (Col. 2)	Pro Forma Federal Income Tax at Present Rates (Col. 3)	Pro Forma Adjustments at Proposed Rates (Col. 4)	Pro Forma Federal Income Tax at Proposed Rates (Col. 5)	Line No.
59				\$ -		59
60					\$ -	60

(Continued from Page 3)
Pro forma adjustment at proposed rates
(See Schedule TX1-T, Line 1, Column 5)

Pro forma federal income tax at proposed rates

(1) See Exhibit IPL-OPER, Schedule OPINC-T
(2) See Exhibit IPL-OPER, Schedule TX6
(3) See Exhibit IPL-OPER, Schedule TX7
(4) See Exhibit IPL-OPER, Schedule TX3-T

Note: Detail of this exhibit has been filed as IPL Workpaper -- TX2.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment to Total Electric at Present Rates and Total Electric at Proposed Rates
Reflecting the Computation of Current State Income Tax Expense
(Thousands of Dollars)

Line No.	Per Books at June 30, 2014 (Col. 1)	Pro Forma Adjustments at Present Rates (Col. 2)	Pro Forma State Income Tax at Present Rates (Col. 3)	Pro Forma Adjustments at Proposed Rates (Col. 4)	Pro Forma State Income Tax at Proposed Rates (Col. 5)	Line No.
1						1
2	\$ 157,029	\$ (287,045)	\$ (130,016)	\$ 17,267	\$ (112,749)	2
3	16,918	(509)	16,409	246	16,655	3
4	-	-	-	-	-	4
5	14,944	(14,944)	-	-	-	5
6	-	-	-	-	-	6
7	3,249	-	3,249	-	3,249	7
8	185,642	(302,498)	(116,856)	17,513	(99,343)	8
9	185,642	116,856	116,856	(17,513)	99,343	9
10	\$ 185,642	\$ (185,642)	\$ -	\$ -	\$ -	10
11	7.5293%	6.5000%	6.5000%	6.5000%	6.5000%	11
12	\$ 13,978	\$ (12,067)	\$ -	\$ -	\$ -	12
13	\$ 13,907	(1,911)				13
14	71	71				14
15	\$ 13,978					15
16		\$ (13,907)				16
17			\$ -			17
18				\$ -		18
19					\$ -	19

Note: Detail of this exhibit has been filed as IPL Workpaper -- TX3.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment at Present Rates to Total Electric Federal and State Deferred
Income Tax Expense for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

Calculations are based on pro forma electric utility plant in service at June 30, 2014, and reflect scheduled differences and their associated deferred taxes, as determined by IPL's application of comprehensive inter-period tax allocation and normalization principles.

Line No.	Federal Electric		State Electric		Total Electric		Federal Electric		State Electric		Total Electric	
	Deferred Income Tax Per Books (Col.1)	(2)	Deferred Income Tax Per Books (Col.2)	(1)	Deferred Income Tax Per Books (Col.3)	(3)	Deferred Tax Adjustment Pro Forma at Present Rates (Col.4)	(4)	Deferred Tax Adjustment Pro Forma at Present Rates (Col.5)	(5)	Deferred Tax Adjustment Pro Forma at Present Rates (Col.6)	(6)
1	\$	(2)	\$	(1)	\$	(3)	\$	-	\$	-	\$	-
2	10,948	(7)	600	(5)	11,548	(7)	1,392	461	1,852	-	1,852	-
3	7	(42)	-	(23)	2	(66)	-	-	-	-	-	-
4												
5												
6												
7	3,497	(70)	(417)	(66)	3,080	(136)	(2,227)	(737)	(2,964)	-	(2,964)	-
8	MPP	(70)	(66)	(22)	(136)	(50)	(69)	(23)	(91)	-	(91)	-
9	RSG	72	(22)	-	50	(1)	-	-	-	-	-	-
10	FAC renewable energy credit costs	(1)	-	(43)	(202)	(10)	-	-	-	-	-	-
11	Union lump sum	(160)	(43)	44	145	(10)	-	-	-	-	-	-
12	Reserve for uncollectible accounts	102	44	110	(10)	(699)	-	(32)	(130)	-	(130)	-
13	Accrued property tax	(119)	110	(407)	(699)	(8)	21	7	28	-	28	-
14	Early retirement of debt	(292)	(407)	(26)	(8)	268	-	-	-	-	-	-
15	Supplemental pension	18	(26)	168	268	103	(167)	(55)	(222)	-	(222)	-
16	Accrued vacation	100	168	162	103	137	205	68	273	-	273	-
17	Post-retirement benefits	(58)	162	94	137	26	357	118	475	-	475	-
18	Long term compensation	43	94	52	26	(4)	-	-	-	-	-	-
19	Performance bonus	(26)	52	(1)	(4)	266	165	55	220	-	220	-
20	Demand side management program	(3)	(1)	30	6	(109)	(52)	(17)	(70)	-	(70)	-
21	Rate case expenses	236	30	(4)	6	1,928	(114)	(38)	(152)	-	(152)	-
22	Electric vehicle sup equip	10	(4)	274	1,928	(109)	-	-	-	-	-	-
23	PPA receivable & settlement	1,654	274	(15)	(109)	(245)	-	-	-	-	-	-
24	Accrued severance	(94)	(15)	(25)	(245)	982	-	-	-	-	-	-
25	Petersburg unit no. 4 regulatory amortization	(220)	(25)	182	982	(2,592)	-	-	-	-	-	-
26	AFUDC debt	799	182	(592)	(3,184)							
27	Capitalized interest	(2,592)	(592)		(3,184)							

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment at Present Rates to Total Electric Federal and State Deferred
Income Tax Expense for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

Line No.	Federal Electric Deferred Income Tax Per Books (Col. 1)		State Electric Deferred Income Tax Per Books (Col. 2)		Total Electric Deferred Income Tax Per Books (Col. 3)		Federal Electric Deferred Tax Adjustment Pro Forma at Present Rates (Col. 4)		State Electric Deferred Tax Adjustment Pro Forma at Present Rates (Col. 5)		Total Electric Deferred Tax Adjustment Pro Forma at Present Rates (Col. 6)		Line No.
28		\$ (262)	\$ (57)	\$ (319)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28	
29		37,283	5,706	42,989	(834)	(276)	(1,110)					29	
30		2,551	390	2,941	-	-	-					30	
31		(58,853)	(9,006)	(67,859)	(4,538)	(1,502)	(6,040)					31	
32		2,571	393	2,964	-	-	-					32	
33		-	-	-	45,219	14,969	60,188					33	
34		-	-	-	(25,708)	(7,596)	(33,304)					34	
35	Total pro forma adjustments at present rates				13,551	5,401	18,952					35	
36	Deferred tax expense per books recorded for the twelve months ended June 30, 2014	(2,845)	(2,484)	(5,329)								36	
37	Out-of-period adjustments:												
38	Remove 2014 Adjustment for IN rate change	(669)	1,912	1,243	(669)	1,912	1,243					37	
38	Remove 2012 tax return adjustments	(293)	(80)	(373)	(293)	(80)	(373)					38	
39	Adjusted deferred tax expense for the twelve months ended June 30, 2014	\$ (3,807)	\$ (652)	\$ (4,459)								39	
40	Impact of TCJA rate change on per books federal deferred income taxes				1,966							40	
41	Total pro forma adjustments to deferred federal and state income tax expense at present rates (See Schedule TX1-T, Column 3, Lines 3 and 4, respectively)				\$ 14,556	\$ 7,233	\$ 19,822					41	
42	Net operating loss adjustment at proposed rates				3,387	1,138	4,526					42	
43	Total pro forma adjustments to deferred federal and state income tax expense at proposed rates (See Schedule TX1-T, Column 5, Lines 3 and 4, respectively)				\$ 3,387	\$ 1,138	\$ 4,526					43	

Note: Detail of this exhibit has been filed as IPL Workpaper -- TX4.

INDIANAPOLIS POWER & LIGHT COMPANY
Pro Forma Adjustment at Present Rates to Total Electric Investment Tax Credit (ITC)
for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

<u>Line No.</u>	Pro Forma Electric ITC at Present Rates (Col. 1)	Total Electric ITC for the Twelve Months Ended June 30, 2014 (Col. 2)	Pro Forma Adjustment at Present Rates (Col. 3)	<u>Line No.</u>
1	Total electric amortization of credit <u>\$ (1,803)</u>	<u>\$ (1,466)</u>	<u>\$ (336)</u>	1
2	Pro forma adjustment (See Schedule TX1, Line 5, Column 3)		<u>\$ (336)</u>	2

Determination of Total Electric Interest Expense for Interest Synchronization
(Thousands of Dollars)

Line No.	Total Company Capitalization (Col. 1)	Percent of Total (Col. 2)	Cost (Col. 3)	Total Weighted Cost (Col. 4)	Original Cost Total Electric Rate Base (Col. 5)	Total Electric Synchronized Interest (Col. 6)	Line No.
1	\$ 1,148,446 (1)	46.31%	5.67% (1)	2.63%	\$ 1,887,305 (4)	\$ 49,636	1
2	59,784 (2)	2.41%					2
3	928,034 (3)	37.42%					3
4	316,991 (3)	12.78%					4
5	- (3)	0.00%					5
6	26,688 (3)	1.08%					6
7	\$ 2,479,943	100.00%				\$ 49,636	7

(1) See IPL-CC, Schedule CC2

(2) See IPL-CC, Schedule CC1

(3) See IPL-CC, Schedule CC3

(4) See IPL-RB, Schedule RB1, Column 1, Line 8

INDIANAPOLIS POWER & LIGHT COMPANY
Imputation of Parent Company Interest
(Thousands of Dollars)

Line No.	Description	IPL Pro Forma Equity Capital (Col. 1)	AES Corp. Parent Debt Ratio (From Line 5, Col. 5) (Col. 2)	IPL Equity Represented by Parent Debt (Col. 3)	AES Corp. Average Interest Rate (From Line 23, Col. 5) (Col. 4)	Deduction For Parent Debt (Col. 5)	Line No.
1	Common stock	\$ 324,537	41.59%	\$ 134,990	6.34%	\$ 8,560	1
2	Paid in capital	169,848	41.59%	70,648	6.34%	4,480	2
3	Retained earnings	433,649	41.59%	180,375	6.34%	11,438	3
4		\$ 928,034		\$ 386,013		\$ 24,477	4

AES Corporation
Capital Structure and Long-Term Debt as of June 30, 2014

Capital Structure	Amount	Ratio
5 Long-term debt	\$ 5,347,000	41.59%
6 Common stock	8,000	0.06%
7 Paid in capital	8,396,000	65.31%
8 Retained earnings	(75,000)	-0.58%
9 Accumulated other comprehensive loss	(3,023,000)	-23.52%
10 Treasury stock	(1,095,000)	-8.52%
11 Non-controlling interest equity	3,297,000	25.65%
12 Total	\$ 12,855,000	100.00%

INDIANAPOLIS POWER & LIGHT COMPANY
Imputation of Parent Company Interest
(Thousands of Dollars)

Long-Term Debt Description	Interest Rate	Amount	Annual Cost
13 Senior Unsecured Notes due October 2015	7.75%	\$ 196,000	\$ 15,190
14 Senior Unsecured Notes due April 2016	9.75%	209,000	20,378
15 Senior Unsecured Notes due October 2017	8.00%	525,000	42,000
16 Senior Unsecured Floating Rate Notes due 2019	3.2286%	775,000	25,022
17 Senior Unsecured Notes due June 2020	8.00%	625,000	50,000
18 Senior Unsecured Notes due July 2021	7.375%	1,000,000	73,750
19 Senior Unsecured Notes due May 2023	4.875%	750,000	36,563
20 Senior Unsecured Notes due 2024	5.50%	750,000	41,250
21 Trust Preferred III due October 2029	6.75%	517,000	34,898
22 Total - AES Corporation Long-Term Debt		\$ 5,347,000	\$ 339,051
23 Average Net Cost			6.34%

Note: Detail of this exhibit has been filed as IPL Workpaper -- TX7.

INDIANAPOLIS POWER & LIGHT COMPANY
Calculation of Effective Income Tax Rate
for the Twelve Months Ended June 30, 2014
(Thousands of Dollars)

Line No.		Pro Forma at Present Rates	Line No.
	Income Taxes (1)		
1	Current federal-operations	\$ -	1
2	Deferred federal-operations	11,711	2
3	ITC-credit (amortization)	(1,803)	3
4	Federal Taxes	<u>9,908</u>	4
5	Current state-operations	-	5
6	Deferred state-operations	4,749	6
7	State Taxes	<u>4,749</u>	7
8	Total income taxes	<u>\$ 14,657</u>	8
9	Net operating income before income taxes (2)	\$ 127,055	9
10	Less: Synchronized interest (3)	<u>49,636</u>	10
11	Adjusted income before income taxes	<u>\$ 77,419</u>	11
12	Federal Effective Income Tax Rate (line 4 divided by line 11)	12.80%	12
13	State Effective Income Tax Rate (line 7 divided by line 11)	6.13%	13
14	Total Effective Income Tax Rate	<u>18.93%</u>	14

(1) See Exhibit IPL-OPER, Schedule TX1-T

(2) See Exhibit IPL-OPER, Schedule OPINC-T, Column 4, Line 6

(3) See Exhibit IPL-OPER, Schedule TX6, Column 6, Line 7

Jim Cutshaw

From: Chad Rogers
Sent: Monday, February 05, 2018 9:29 AM
To: Craig Forestal; Jim Cutshaw
Subject: FW: RCNLD calc from prior case

The \$62.8M increase increases FV by \$23.4M ($\$62.8 \times 37.33\%$ equity %).

Chad

From: Ann Bulkley [<mailto:abulkley@ceadvisors.com>]
Sent: Friday, February 02, 2018 5:06 PM
To: Chad Rogers <chad.rogers@aes.com>
Cc: Ahmed Malik <amalik@ceadvisors.com>
Subject: FW: RCNLD calc from prior case

Hi Chad

The following summarizes the results of the analysis. The table below is the change in the current value as a result of the TCJA. Production plant increases by \$62.8 million. The second table is the table that the Commission used in the Order, tying out to Jack's testimony.

Please let us know if you have any questions.

Thanks
Ann

Updated Current Value for TCJA effective 1/1/18:

Account Description	Current Value
Intangible Plant (organization costs)	\$46,415
Systems Software	\$97,655,981
Production Plant[1]	\$1,138,854,740
Transmission Plant	\$600,471,690
Distribution Plant	\$1,979,707,875
General Plant	\$214,668,111
Total Electric Plant In Service	\$4,031,404,812
Other Related Rate Base Items	
Materials & Supplies	\$74,179,000
Fuel Inventory	\$58,038,000
Total Other Related Rate Base Items	\$132,217,000

Total Current Value	\$4,163,621,812
---------------------	-----------------

Table 1: Summary of Current Value (Ties to Order in Cause No. 44576)

Account Description	Current Value
Intangible Plant (organization costs)	\$46,415
Systems Software	\$97,655,981
Production Plant ^[1]	\$1,076,649,184
Transmission Plant	\$600,471,690
Distribution Plant	\$1,979,707,875
General Plant	\$214,668,111
Total Electric Plant In Service	\$3,969,199,256
Other Related Rate Base Items	
Materials & Supplies	\$74,179,000
Fuel Inventory	\$58,038,000
Total Other Related Rate Base Items	\$132,217,000
Total Current Value	\$4,101,416,256

^[1] The source of the valuation of production plant is the direct testimony of Petitioner's Witness Reed. The value of production plant includes other production-related rate base items, specifically fuel inventory and materials and supplies.

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Summary of Results

Line No.	Description	System Total	Residential	Small C&I	Large C&I	Lighting
	(A)	(B)	(C)	(D)	(E)	(F)
Rate Base						
1	Plant in Service	\$ 4,501,131,701	\$ 2,102,016,554	\$ 606,370,753	\$ 1,665,870,132	\$ 126,874,262
2	Accumulated Reserve	(2,827,661,271)	(1,343,617,990)	(376,576,881)	(988,264,396)	(119,202,004)
3	Other Rate Base Items	213,835,000	94,277,861	28,953,605	85,538,900	5,064,634
4	<u>Total Rate Base</u>	<u>\$ 1,887,305,430</u>	<u>\$ 852,676,426</u>	<u>\$ 258,747,477</u>	<u>\$ 763,144,636</u>	<u>\$ 12,736,892</u>
Revenues at Current Rates						
5	Retail Sales	\$ 1,177,073,667	\$ 465,528,940	\$ 183,395,452	\$ 511,458,261	\$ 16,691,014
6	Other Revenue	20,161,991	12,679,587	2,150,576	4,727,017	604,811
7	Sales for Resale	6,324,121	2,672,653	854,722	2,782,058	14,688
8	<u>Total Revenues</u>	<u>\$ 1,203,559,779</u>	<u>\$ 480,881,179</u>	<u>\$ 186,400,751</u>	<u>\$ 518,967,336</u>	<u>\$ 17,310,513</u>
Expenses at Current Rates						
9	Operations & Maintenance Expenses	\$ 380,173,215	\$ 180,021,486	\$ 51,190,714	\$ 139,297,758	\$ 9,663,257
10	Depreciation Expense	200,925,821	91,496,252	28,020,097	79,971,307	1,438,165
11	Amortization Expense	7,656,489	3,522,975	1,032,087	2,916,080	185,346
12	Taxes Other Than Income Taxes	44,791,501	20,827,028	6,088,040	16,824,821	1,051,612
13	Fuel Expenses	435,543,947	159,315,107	58,682,164	214,114,584	3,432,092
14	Non-FAC Trackable Fuel Expenses	7,413,035	2,813,880	999,536	3,551,209	48,410
15	Income Taxes	14,657,585	53,259	6,377,492	8,007,491	219,343
16	<u>Total Expenses - Current</u>	<u>\$ 1,091,161,593</u>	<u>\$ 458,049,987</u>	<u>\$ 152,390,132</u>	<u>\$ 464,683,250</u>	<u>\$ 16,038,225</u>
17	Current Operating Income	112,398,186	22,831,193	34,010,619	54,284,086	1,272,288
18	Return at Current Rates	5.96%	2.68%	13.14%	7.11%	9.99%
19	<u>Index Rate of Return</u>	<u>1.00</u>	<u>0.45</u>	<u>2.21</u>	<u>1.19</u>	<u>1.68</u>
Revenue Requirement at Equal Rates of Return at Current Rates						
20	Required Return	5.96%	5.96%	5.96%	5.96%	5.96%
21	Required Operating Income	\$ 112,398,186	\$ 50,781,014	\$ 15,409,666	\$ 45,448,962	\$ 758,544
Expenses at Required Return						
22	Operations & Maintenance Expenses	\$ 380,173,215	\$ 180,021,486	\$ 51,190,714	\$ 139,297,758	\$ 9,663,257
23	Depreciation Expense	200,925,821	91,496,252	28,020,097	79,971,307	1,438,165
24	Amortization Expense	7,656,489	3,522,975	1,032,087	2,916,080	185,346
25	Taxes Other than Income	44,791,501	20,827,028	6,088,040	16,824,821	1,051,612
26	Fuel Expenses	435,543,947	159,315,107	58,682,164	214,114,584	3,432,092
27	Non-FAC Trackable Fuel Expenses	7,413,035	2,813,880	999,536	3,551,209	48,410
28	Income Taxes	14,657,585	6,822,233	2,009,539	5,926,893	98,920
29	<u>Total Expense - Required</u>	<u>\$ 1,091,161,593</u>	<u>\$ 464,618,961</u>	<u>\$ 148,022,178</u>	<u>\$ 462,602,652</u>	<u>\$ 15,917,802</u>
30	<u>Total Revenue Requirement at Equal Return</u>	<u>\$ 1,203,559,779</u>	<u>\$ 515,399,975</u>	<u>\$ 163,431,845</u>	<u>\$ 508,051,614</u>	<u>\$ 16,676,346</u>
31	Current Subsidy	\$ -	\$ (34,518,796)	\$ 22,968,906	\$ 10,915,722	\$ 634,168
Revenue Requirement at Equal Rates of Return at Proposed Rates						
32	Required Return	6.63%	6.63%	6.63%	6.63%	6.63%
33	Required Operating Income	\$ 125,138,000	\$ 56,536,807	\$ 17,156,281	\$ 50,600,391	\$ 844,521
34	Operating Income (Deficiency)/Surplus	\$ (12,739,814)	\$ (33,705,614)	\$ 16,854,338	\$ 3,683,695	\$ 427,767
Expenses at Equal Rates of Return at Proposed Rates						
35	Operations & Maintenance Expenses	\$ 380,258,215	\$ 180,088,912	\$ 51,198,659	\$ 139,306,762	\$ 9,663,882
36	Depreciation Expense	200,925,821	91,496,252	28,020,097	79,971,307	1,438,165
37	Amortization Expense	7,656,489	3,522,975	1,032,087	2,916,080	185,346
38	Taxes Other than Income	45,036,501	20,938,614	6,121,528	16,922,327	1,054,032
39	Fuel Expenses	435,543,947	159,315,107	58,682,164	214,114,584	3,432,092
40	Non-FAC Trackable Fuel Expenses	7,413,035	2,813,880	999,536	3,551,209	48,410
41	Income Taxes	19,182,000	8,666,345	2,629,831	7,756,371	129,454
42	<u>Total Expense - Required</u>	<u>\$ 1,096,016,009</u>	<u>\$ 466,842,085</u>	<u>\$ 148,683,904</u>	<u>\$ 464,538,640</u>	<u>\$ 15,951,380</u>

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Summary of Results

Line No.	Description	System Total	Residential	Small C&I	Large C&I	Lighting
	(A)	(B)	(C)	(D)	(E)	(F)
43a	Interruptible Power Credit	(0)	258,735	82,744	(342,901)	1,422
43	<u>Total Revenue Requirement at Equal Return</u>	<u>\$ 1,221,154,009</u>	<u>\$ 523,378,892</u>	<u>\$ 165,840,184</u>	<u>\$ 515,139,031</u>	<u>\$ 16,795,902</u>
44	Revenue (Deficiency)/Surplus	(17,594,230)	(42,497,712)	20,560,566	3,828,305	514,612
45	<u>Total Revenues</u>	<u>1,203,559,779</u>	<u>480,881,179</u>	<u>186,400,751</u>	<u>518,967,336</u>	<u>17,310,513</u>
46	<u>Total Revenues as Proposed</u>	<u>\$ 1,221,154,009</u>	<u>\$ 523,378,892</u>	<u>\$ 165,840,184</u>	<u>\$ 515,139,031</u>	<u>\$ 16,795,902</u>
47	Less Total Other Revenues Including Migrations	\$ 21,872,991	\$ 14,333,863	\$ 2,202,547	\$ 4,731,769	\$ 604,811
48	Sales for Resale	6,324,121	2,672,653	854,722	2,782,058	14,688
49	<u>Total Base Rate Revenues as Proposed</u>	<u>\$ 1,192,956,897</u>	<u>\$ 506,372,376</u>	<u>\$ 162,782,915</u>	<u>\$ 507,625,203</u>	<u>\$ 16,176,402</u>
Mitigation						
50	Mitigation	0	(25,889,218)	20,777,062	5,413,092	(300,936)
51	<u>Proposed Increase Post Mitigation</u>	<u>17,594,230</u>	<u>16,608,494</u>	<u>216,496</u>	<u>1,584,788</u>	<u>(815,548)</u>
Revenue Requirement at Proposed Mitigated Rates						
52	Revenue Deficiency/Surplus	\$ 17,594,230	\$ 16,608,494	\$ 216,496	\$ 1,584,788	\$ (815,548)
53	<u>Total Revenues</u>	<u>1,203,559,779</u>	<u>480,881,179</u>	<u>186,400,751</u>	<u>518,967,336</u>	<u>17,310,513</u>
54	<u>Total Revenues as Proposed</u>	<u>\$ 1,221,154,009</u>	<u>\$ 497,489,674</u>	<u>\$ 186,617,246</u>	<u>\$ 520,552,123</u>	<u>\$ 16,494,965</u>
55	Less Total Other Revenues Including Migrations	\$ 21,872,991	\$ 14,333,863	\$ 2,202,547	\$ 4,731,769	\$ 604,811
56	Sales for Resale	6,324,121	2,672,653	854,722	2,782,058	14,688
57	<u>Total Base Rate Revenues as Proposed</u>	<u>\$ 1,192,956,897</u>	<u>\$ 480,483,158</u>	<u>\$ 183,559,977</u>	<u>\$ 513,038,296</u>	<u>\$ 15,875,466</u>
58	Total Margin in Base Rates	\$ 96,940,888	\$ 13,641,073	\$ 34,876,073	\$ 48,499,656	\$ (75,915)
59	Expenses (excl. Income Taxes)	\$ 1,076,834,009	\$ 458,175,740	\$ 146,054,073	\$ 456,782,269	\$ 15,821,927
60	Interest Expense	49,636,000	22,425,330	6,805,040	20,070,650	334,979
61	<u>Taxable Income</u>	<u>\$ 94,684,000</u>	<u>\$ 16,888,604</u>	<u>\$ 33,758,133</u>	<u>\$ 43,699,204</u>	<u>\$ 338,059</u>
62	Income Taxes	19,182,000	3,421,457	6,839,049	8,853,007	68,487
63	<u>Operating Income as Proposed</u>	<u>\$ 125,138,000</u>	<u>\$ 35,892,477</u>	<u>\$ 33,724,125</u>	<u>\$ 54,916,847</u>	<u>\$ 604,551</u>
64	<u>Return at Proposed Rates</u>	<u>6.63%</u>	<u>4.21%</u>	<u>13.03%</u>	<u>7.20%</u>	<u>4.75%</u>
65	<u>Index Rate of Return</u>	<u>1.00</u>	<u>0.63</u>	<u>1.97</u>	<u>1.09</u>	<u>0.72</u>

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Summary of Results

Line No.	Description	System Total	Residential	Small C&I	Large C&I	Lighting
	(A)	(B)	(C)	(D)	(E)	(F)
Functional Revenue Requirement						
Demand						
189	Production	\$ 523,232,493	\$ 221,383,323	\$ 70,799,054	\$ 229,833,471	\$ 1,216,645
190	Transmission	\$ 63,449,048	\$ 26,814,360	\$ 8,575,313	\$ 27,912,012	\$ 147,362
191	Distribution	\$ 28,913,780	\$ 13,769,889	\$ 2,812,656	\$ 12,114,449	\$ 216,786
192	Distribution Primary	\$ 35,758,191	\$ 19,784,497	\$ 4,035,375	\$ 11,626,843	\$ 311,476
193	Distribution Secondary	\$ 12,870,164	\$ 7,849,948	\$ 1,586,708	\$ 3,310,748	\$ 122,760
194	Customer	\$ -	\$ -	\$ -	\$ -	\$ -
195	Customer Service	\$ -	\$ -	\$ -	\$ -	\$ -
196	Fuel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
197	Total	\$ 664,223,676	\$ 289,602,017	\$ 87,809,107	\$ 284,797,523	\$ 2,015,029
198	Zero-Check	-	-	-	-	-
Customer						
199	Production	\$ -	\$ -	\$ -	\$ -	\$ -
200	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -
201	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -
202	Distribution Primary	\$ 20,607,294	\$ 18,159,249	\$ 2,206,567	\$ 201,462	\$ 40,016
203	Distribution Secondary	\$ 5,262,609	\$ 4,639,702	\$ 563,594	\$ 49,089	\$ 10,224
204	Customer	\$ 39,836,619	\$ 19,093,360	\$ 8,076,248	\$ 1,525,906	\$ 11,141,105
205	Customer Service	\$ 35,640,327	\$ 25,498,045	\$ 5,885,261	\$ 4,256,076	\$ 945
206	Fuel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
207	Total	\$ 101,346,849	\$ 67,390,357	\$ 16,731,670	\$ 6,032,533	\$ 11,192,290
208	Zero-Check	-	-	-	-	-
Energy						
209	Production	\$ 20,039,536	\$ 7,330,146	\$ 2,699,988	\$ 9,851,490	\$ 157,912
217	Total	\$ 20,039,536	\$ 7,330,146	\$ 2,699,988	\$ 9,851,490	\$ 157,912
218	Zero-Check	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel						
219	Fuel Expenses	\$ 435,543,947	\$ 159,315,107	\$ 58,682,164	\$ 214,114,584	\$ 3,432,092
220	Total	\$ 435,543,947	\$ 159,315,107	\$ 58,682,164	\$ 214,114,584	\$ 3,432,092
221	Zero-Check	-	-	-	-	-
222	Total	1,221,154,009	523,637,627	165,922,929	514,796,130	16,797,323
Total Revenue Requirement						
223	Demand	\$ 664,223,676	\$ 289,602,017	\$ 87,809,107	\$ 284,797,523	\$ 2,015,029
224	Customer	\$ 101,346,849	\$ 67,390,357	\$ 16,731,670	\$ 6,032,533	\$ 11,192,290
225	Energy	\$ 20,039,536	\$ 7,330,146	\$ 2,699,988	\$ 9,851,490	\$ 157,912
226	Fuel	\$ 435,543,947	\$ 159,315,107	\$ 58,682,164	\$ 214,114,584	\$ 3,432,092
227	Total	\$ 1,221,154,009	\$ 523,637,627	\$ 165,922,929	\$ 514,796,130	\$ 16,797,323
228	Zero-Check	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Summary of Results

Line No.	Description	System Total	Residential	Small C&I	Large C&I	Lighting
	(A)	(B)	(C)	(D)	(E)	(F)
Billing Determinants						
229	Demand	15,773,534	0	0	15,773,534	0
230	Customer Bills (Count *12)	5,785,356	5,096,254	620,638	57,218	11,246
231	Energy	13,818,053,682	5,047,840,289	1,847,949,801	6,814,212,393	108,051,199
232	Fuel	13,818,053,682	5,047,840,289	1,847,949,801	6,814,212,393	108,051,199
Unit Costs						
233	Demand	.	\$ -	\$ -	18.06 \$	-
234	Customer	.	\$ 70.05	\$ 168.44	105.43 \$	1,174.40
235	Energy	.	\$ 0.0015	\$ 0.0015	0.0014 \$	0.0015
236	Fuel	.	\$ 0.0316	\$ 0.0318	0.0314 \$	0.0318
237	Demand Revenue	.	\$ -	\$ -	284,797,523 \$	-
238	Customer Revenue	.	356,992,373	104,540,777	6,032,533	13,207,319
239	Energy Revenue	.	7,330,146	2,699,988	9,851,490	157,912
240	Fuel Revenue	.	159,315,107	58,682,164	214,114,584	3,432,092
241	Total Revenue	.	523,637,627	165,922,929	514,796,130	16,797,323
242	Zero-Check	.	\$ -	\$ -	-	-

Adjusted Revenue Requirement (Excluding Other Revenue and Sale for Resale Revenues)

243	Ratio of Base Revenue to Total Revenue	96.41%	95.33%	97.15%	97.50%	95.36%
Total Revenue Requirement						
244	Demand	\$ 640,383,363	\$ 276,073,834	\$ 85,303,871	\$ 277,688,733	\$ 1,921,620
245	Customer	\$ 97,709,309	\$ 64,242,350	\$ 16,254,308	\$ 5,881,955	\$ 10,673,455
246	Energy	\$ 19,320,277	\$ 6,987,733	\$ 2,622,956	\$ 9,605,589	\$ 150,592
247	Fuel	\$ 435,543,947	\$ 159,315,107	\$ 58,682,164	\$ 214,114,584	\$ 3,432,092
248	Total	\$ 1,192,956,897	\$ 506,619,025	\$ 162,863,298	\$ 507,290,861	\$ 16,177,758
249	Zero-Check	-	246,649	80,384	(334,342)	1,356
Billing Determinants						
250	Demand	15,773,534	0	0	15,773,534	0
251	Customer Bills (Count *12)	5,785,356	5,096,254	620,638	57,218	11,246
252	Energy	13,818,053,682	5,047,840,289	1,847,949,801	6,814,212,393	108,051,199
253	Fuel	13,818,053,682	5,047,840,289	1,847,949,801	6,814,212,393	108,051,199
Unit Costs						
254	Demand	.	\$ -	\$ -	17.60 \$	-
255	Customer	.	\$ 66.78	\$ 163.64	102.80 \$	1,119.96
256	Energy	.	\$ 0.0014	\$ 0.0014	0.0014 \$	0.0014
257	Fuel	.	\$ 0.0316	\$ 0.0318	0.0314 \$	0.0318
258	Demand Revenue	.	\$ -	\$ -	277,688,733 \$	-
259	Customer Revenue	.	340,316,185	101,558,178	5,881,955	12,595,075
260	Energy Revenue	.	6,987,733	2,622,956	9,605,589	150,592
261	Fuel Revenue	.	159,315,107	58,682,164	214,114,584	3,432,092
262	Total Revenue	.	506,619,025	162,863,298	507,290,861	16,177,758
263	Zero-Check	.	\$ -	\$ -	-	-
Grid Facility						
264	Grid Facility - Revenue Requirement	\$ 233,640,037	\$ 129,274,344	\$ 32,779,055	\$ 59,474,058	\$ 11,434,829
265	Grid Facility - Unit Costs	\$ 40.38	\$ 25.37	\$ 52.82	\$ 1,039.43	\$ 1,016.79

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Summary of Results

Line No.	Description	System Total	Residential	Small C&I	Large C&I	Lighting
	(A)	(B)	(C)	(D)	(E)	(F)
Mitigated Revenue Requirement (Excluding Other Revenue and Sale for Resale Revenues)						
266	Ratio of Base Revenue to Total Revenue	97.69%	96.58%	98.36%	98.56%	96.24%
267	Mitigated Amount	0	(25,889,218)	20,777,062	5,413,092	(300,936)
Total Revenue Requirement						
268	Demand	\$ 640,383,363	\$ 255,071,790	\$ 102,755,580	\$ 282,989,545	\$ 1,875,706
269	Customer	\$ 97,709,309	\$ 59,355,177	\$ 19,579,660	\$ 5,994,236	\$ 10,418,432
270	Energy	\$ 19,320,277	\$ 6,987,733	\$ 2,622,956	\$ 9,605,589	\$ 150,592
271	Fuel	\$ 435,543,947	\$ 159,315,107	\$ 58,682,164	\$ 214,114,584	\$ 3,432,092
272	Total	\$ 1,192,956,897	\$ 480,729,807	\$ 183,640,360	\$ 512,703,953	\$ 15,876,822
273	Zero-Check	-	246,649	80,384	(334,342)	1,356
Billing Determinants						
274	Demand	15,773,534	0	0	15,773,534	0
275	Customer Bills (Count *12)	5,785,356	5,096,254	620,638	57,218	11,246
276	Energy	13,818,053,682	5,047,840,289	1,847,949,801	6,814,212,393	108,051,199
277	Fuel	13,818,053,682	5,047,840,289	1,847,949,801	6,814,212,393	108,051,199
Unit Costs						
278	Demand	\$ -	\$ -	\$ -	\$ 17.94	\$ -
279	Customer	\$ 61.70	\$ 197.11	\$ 104.76	\$ 104.76	\$ 1,093.20
280	Energy	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014
281	Fuel	\$ 0.0316	\$ 0.0318	\$ 0.0318	\$ 0.0314	\$ 0.0318
282	Demand Revenue	\$ -	\$ -	\$ -	\$ 282,989,545	\$ -
283	Customer Revenue	\$ 314,426,967	\$ 122,335,240	\$ 5,994,236	\$ 12,294,138	\$ -
284	Energy Revenue	\$ 6,987,733	\$ 2,622,956	\$ 9,605,589	\$ 150,592	\$ -
285	Fuel Revenue	\$ 159,315,107	\$ 58,682,164	\$ 214,114,584	\$ 3,432,092	\$ -
286	Total Revenue	\$ 480,729,807	\$ 183,640,360	\$ 512,703,953	\$ 15,876,822	\$ -
287	Zero-Check	\$ -	\$ -	\$ -	\$ -	\$ -
Grid Facility						
288	Grid Facility - Revenue Requirement	\$ 236,742,315	\$ 130,973,301	\$ 33,188,947	\$ 60,116,139	\$ 11,540,342
289	Grid Facility - Unit Costs	\$ 40.92	\$ 25.70	\$ 53.48	\$ 1,050.65	\$ 1,026.17

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Line No.	Description	Residential		Secondary Small	Space Conditioning	Space Conditioning - Schools	Water Heating - Controlled	Water Heating - Uncontrolled	Secondary Large
		System Total	RS	SS	SH	SE	CB	UW	SL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Rate Base									
1	Plant in Service	\$ 4,501,131,701	\$ 2,102,016,554	\$ 419,005,827	\$ 180,541,740	\$ 6,113,309	\$ 269,085	\$ 440,792	\$ 926,937,421
2	Accumulated Reserve	(2,827,661,271)	(1,343,617,990)	(261,293,411)	(111,118,187)	(3,687,333)	(189,082)	(288,868)	(556,680,962)
3	Other Rate Base Items	213,835,000	94,277,861	20,087,791	8,540,765	290,835	12,333	21,881	47,141,744
4	Total Rate Base	\$ 1,887,305,430	\$ 852,676,426	\$ 177,800,207	\$ 77,964,318	\$ 2,716,810	\$ 92,336	\$ 173,805	\$ 417,398,204
Revenues at Current Rates									
5	Retail Sales	\$ 1,177,073,667	\$ 465,528,940	\$ 136,470,561	\$ 45,159,028	\$ 1,607,407	\$ 43,906	\$ 114,549	\$ 289,397,201
6	Other Revenue	20,161,991	12,679,587	1,640,032	492,373	15,275	1,098	1,799	2,701,877
7	Sales for Resale	6,324,121	2,672,653	570,967	273,060	10,016	194	485	1,531,173
8	Total Revenues	\$ 1,203,559,779	\$ 480,881,179	\$ 138,681,560	\$ 45,924,461	\$ 1,632,698	\$ 45,199	\$ 116,834	\$ 293,630,252
Expenses at Current Rates									
9	Operations & Maintenance Expenses	\$ 380,173,215	\$ 180,021,486	\$ 36,091,681	\$ 14,540,455	\$ 494,873	\$ 24,627	\$ 39,078	\$ 78,696,408
10	Depreciation Expense	200,925,821	91,496,252	19,389,640	8,309,847	290,232	10,978	19,399	44,486,986
11	Amortization Expense	7,656,489	3,522,975	709,658	310,619	10,662	424	725	1,619,723
12	Taxes Other Than Income Taxes	44,791,501	20,827,028	4,241,094	1,779,259	60,557	2,685	4,446	9,376,699
13	Fuel Expenses	435,543,947	159,315,107	39,754,620	18,234,219	627,592	19,068	46,665	112,801,182
14	Non-FAC Trackable Fuel Expenses	7,413,035	2,813,880	674,845	312,712	10,939	301	740	1,889,520
15	Income Taxes	14,657,585	53,259	6,296,213	71,420	12,551	(2,916)	224	6,412,019
16	Total Expenses - Current	\$ 1,091,161,593	\$ 458,049,987	\$ 107,157,752	\$ 43,558,530	\$ 1,507,407	\$ 55,167	\$ 111,276	\$ 255,282,537
17	Current Operating Income	112,398,186	22,831,193	31,523,808	2,365,931	125,291	(9,969)	5,557	38,347,716
18	Return at Current Rates	5.96%	2.68%	17.73%	3.03%	4.61%	-10.80%	3.20%	9.19%
19	Index Rate of Return	1.00	0.45	2.98	0.51	0.77	(1.81)	0.54	1.54
Revenue Requirement at Equal Rates of Return at Current Rates									
20	Required Return	5.96%	5.96%	5.96%	5.96%	5.96%	5.96%	5.96%	5.96%
21	Required Operating Income	\$ 112,398,186	\$ 50,781,014	\$ 10,588,864	\$ 4,643,153	\$ 161,799	\$ 5,499	\$ 10,351	\$ 24,858,086
Expenses at Required Return									
22	Operations & Maintenance Expenses	\$ 380,173,215	\$ 180,021,486	\$ 36,091,681	\$ 14,540,455	\$ 494,873	\$ 24,627	\$ 39,078	\$ 78,696,408
23	Depreciation Expense	200,925,821	91,496,252	19,389,640	8,309,847	290,232	10,978	19,399	44,486,986
24	Amortization Expense	7,656,489	3,522,975	709,658	310,619	10,662	424	725	1,619,723
25	Taxes Other than Income	44,791,501	20,827,028	4,241,094	1,779,259	60,557	2,685	4,446	9,376,699
26	Fuel Expenses	435,543,947	159,315,107	39,754,620	18,234,219	627,592	19,068	46,665	112,801,182
27	Non-FAC Trackable Fuel Expenses	7,413,035	2,813,880	674,845	312,712	10,939	301	740	1,889,520
28	Income Taxes	14,657,585	6,622,233	1,380,869	605,503	21,100	717	1,350	3,241,685
29	Total Expense - Required	\$ 1,091,161,593	\$ 464,618,961	\$ 102,242,407	\$ 44,092,613	\$ 1,515,955	\$ 58,800	\$ 112,403	\$ 252,112,203
30	Total Revenue Requirement at Equal Return	\$ 1,203,559,779	\$ 515,399,975	\$ 112,831,271	\$ 48,735,766	\$ 1,677,755	\$ 64,299	\$ 122,753	\$ 276,970,289
31	Current Subsidy	\$ -	\$ (34,518,796)	\$ 25,850,288	\$ (2,811,305)	\$ (45,057)	\$ (19,101)	\$ (5,920)	\$ 16,659,964
Revenue Requirement at Equal Rates of Return at Proposed Rates									
32	Required Return	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%
33	Required Operating Income	\$ 125,138,000	\$ 56,536,807	\$ 11,789,063	\$ 5,169,433	\$ 180,138	\$ 6,122	\$ 11,524	\$ 27,675,635
34	Operating Income (Deficiency)/Surplus	\$ (12,739,814)	\$ (33,705,614)	\$ 19,734,745	\$ (2,803,502)	\$ (54,847)	\$ (16,091)	\$ (5,967)	\$ 10,672,080
Expenses at Equal Rates of Return at Proposed Rates									
35	Operations & Maintenance Expenses	\$ 380,258,215	\$ 180,088,912	\$ 36,098,297	\$ 14,541,730	\$ 494,906	\$ 24,637	\$ 39,089	\$ 78,701,769
36	Depreciation Expense	200,925,821	91,496,252	19,389,640	8,309,847	290,232	10,978	19,399	44,486,986
37	Amortization Expense	7,656,489	3,522,975	709,658	310,619	10,662	424	725	1,619,723
38	Taxes Other than Income	45,036,501	20,938,614	4,264,205	1,789,254	60,904	2,698	4,469	9,430,300
39	Fuel Expenses	435,543,947	159,315,107	39,754,620	18,234,219	627,592	19,068	46,665	112,801,182
40	Non-FAC Trackable Fuel Expenses	7,413,035	2,813,880	674,845	312,712	10,939	301	740	1,889,520
41	Income Taxes	19,182,000	8,666,345	1,807,107	792,406	27,613	938	1,767	4,242,309
42	Total Expense - Required	\$ 1,096,016,009	\$ 466,842,085	\$ 102,698,372	\$ 44,290,786	\$ 1,522,848	\$ 59,045	\$ 112,853	\$ 253,171,789

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Line No.	Description	Primary		Process Heating	HLF - Primary	HLF - Sub-Tran	HLF -Tran	Protective Lighting	Municipal Lighting
		System Total	PL	PH	HL1	HL2	HL3	APL	MU1
	(A)	(B)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Rate Base									
1	Plant in Service	\$ 4,501,131,701	\$ 310,603,407	\$ 21,886,277	\$ 296,115,085	\$ 47,053,641	\$ 63,274,301	\$ 50,424,998	\$ 76,449,264
2	Accumulated Reserve	(2,827,661,271)	(182,922,490)	(13,278,363)	(174,052,390)	(26,198,416)	(35,131,774)	(46,125,584)	(73,076,420)
3	Other Rate Base Items	213,835,000	15,657,133	1,025,466	15,506,673	2,563,968	3,643,915	2,648,441	2,416,193
4	Total Rate Base	\$ 1,887,305,430	\$ 143,338,050	\$ 9,633,381	\$ 137,569,367	\$ 23,419,193	\$ 31,786,442	\$ 6,947,855	\$ 5,789,037
Revenues at Current Rates									
5	Retail Sales	\$ 1,177,073,667	\$ 90,079,633	\$ 5,468,221	\$ 89,838,298	\$ 14,968,962	\$ 21,705,945	\$ 5,943,269	\$ 10,747,745
6	Other Revenue	20,161,991	837,150	59,271	844,735	124,472	159,511	235,605	369,206
7	Sales for Resale	6,324,121	520,325	34,076	487,193	84,752	124,538	5,569	9,119
8	Total Revenues	\$ 1,203,559,779	\$ 91,437,109	\$ 5,561,568	\$ 91,170,227	\$ 15,178,186	\$ 21,989,993	\$ 6,184,443	\$ 11,126,070
Expenses at Current Rates									
9	Operations & Maintenance Expenses	\$ 380,173,215	\$ 25,294,638	\$ 1,731,379	\$ 24,000,286	\$ 3,987,969	\$ 5,587,078	\$ 5,457,187	\$ 4,206,071
10	Depreciation Expense	200,925,821	14,820,245	1,002,243	13,969,411	2,351,853	3,340,571	870,610	567,555
11	Amortization Expense	7,656,489	543,866	37,832	516,796	83,529	114,334	74,147	111,200
12	Taxes Other Than Income Taxes	44,791,501	3,113,236	215,359	2,969,593	488,113	661,821	540,634	510,978
13	Fuel Expenses	435,543,947	38,900,834	2,183,050	42,179,384	7,158,429	10,891,705	1,465,055	1,967,038
14	Non-FAC Trackable Fuel Expenses	7,413,035	649,426	37,833	682,244	116,375	175,811	20,465	27,945
15	Income Taxes	14,657,585	822,402	18,857	611,392	70,884	71,937	(461,647)	680,990
16	Total Expenses - Current	\$ 1,091,161,593	\$ 84,144,647	\$ 5,226,552	\$ 84,929,107	\$ 14,257,151	\$ 20,843,256	\$ 7,966,450	\$ 8,071,775
17	Current Operating Income	112,398,186	7,292,462	335,017	6,241,120	921,035	1,146,737	(1,782,007)	3,054,296
18	Return at Current Rates	5.96%	5.09%	3.48%	4.54%	3.93%	3.61%	-25.65%	52.76%
19	Index Rate of Return	1.00	0.85	0.58	0.76	0.66	0.61	(4.31)	8.86
Revenue Requirement at Equal Rates of Return at Current Rates									
20	Required Return	5.96%	5.96%	5.96%	5.96%	5.96%	5.96%	5.96%	5.96%
21	Required Operating Income	\$ 112,398,186	\$ 8,536,476	\$ 573,715	\$ 8,192,923	\$ 1,394,726	\$ 1,893,037	\$ 413,778	\$ 344,765
Expenses at Required Return									
22	Operations & Maintenance Expenses	\$ 380,173,215	\$ 25,294,638	\$ 1,731,379	\$ 24,000,286	\$ 3,987,969	\$ 5,587,078	\$ 5,457,187	\$ 4,206,071
23	Depreciation Expense	200,925,821	14,820,245	1,002,243	13,969,411	2,351,853	3,340,571	870,610	567,555
24	Amortization Expense	7,656,489	543,866	37,832	516,796	83,529	114,334	74,147	111,200
25	Taxes Other than Income	44,791,501	3,113,236	215,359	2,969,593	488,113	661,821	540,634	510,978
26	Fuel Expenses	435,543,947	38,900,834	2,183,050	42,179,384	7,158,429	10,891,705	1,465,055	1,967,038
27	Non-FAC Trackable Fuel Expenses	7,413,035	649,426	37,833	682,244	116,375	175,811	20,465	27,945
28	Income Taxes	14,657,585	1,113,222	74,817	1,068,420	181,883	246,866	53,960	44,960
29	Total Expense - Required	\$ 1,091,161,593	\$ 84,435,467	\$ 5,282,511	\$ 85,386,135	\$ 14,368,150	\$ 21,018,186	\$ 8,482,057	\$ 7,435,745
30	Total Revenue Requirement at Equal Return	\$ 1,203,559,779	\$ 92,971,942	\$ 5,856,226	\$ 93,579,057	\$ 15,762,877	\$ 22,911,222	\$ 8,895,836	\$ 7,780,510
31	Current Subsidy	\$ -	\$ (1,534,834)	\$ (294,658)	\$ (2,408,830)	\$ (584,691)	\$ (921,229)	\$ (2,711,393)	\$ 3,345,560
Revenue Requirement at Equal Rates of Return at Proposed Rates									
32	Required Return	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%
33	Required Operating Income	\$ 125,138,000	\$ 9,504,046	\$ 638,742	\$ 9,121,552	\$ 1,552,812	\$ 2,107,604	\$ 460,678	\$ 383,843
34	Operating Income (Deficiency)/Surplus	\$ (12,739,814)	\$ (2,211,584)	\$ (303,726)	\$ (2,880,432)	\$ (631,777)	\$ (960,867)	\$ (2,242,686)	\$ 2,670,453
Expenses at Equal Rates of Return at Proposed Rates									
35	Operations & Maintenance Expenses	\$ 380,258,215	\$ 25,296,180	\$ 1,731,491	\$ 24,001,735	\$ 3,988,199	\$ 5,587,387	\$ 5,457,439	\$ 4,206,442
36	Depreciation Expense	200,925,821	14,820,245	1,002,243	13,969,411	2,351,853	3,340,571	870,610	567,555
37	Amortization Expense	7,656,489	543,866	37,832	516,796	83,529	114,334	74,147	111,200
38	Taxes Other than Income	45,036,501	3,131,457	216,587	2,987,050	491,074	665,859	541,974	512,058
39	Fuel Expenses	435,543,947	38,900,834	2,183,050	42,179,384	7,158,429	10,891,705	1,465,055	1,967,038
40	Non-FAC Trackable Fuel Expenses	7,413,035	649,426	37,833	682,244	116,375	175,811	20,465	27,945
41	Income Taxes	19,182,000	1,456,844	97,911	1,398,213	238,026	323,068	70,616	58,838
42	Total Expense - Required	\$ 1,096,016,009	\$ 84,798,851	\$ 5,306,946	\$ 85,734,834	\$ 14,427,485	\$ 21,098,734	\$ 8,500,306	\$ 7,451,074

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Line No.	Description	System Total	Residential	Secondary Small	Space Conditioning	Space Conditioning - Schools	Water Heating - Controlled	Water Heating - Uncontrolled	Secondary Large
			RS	SS	SH	SE	CB	UW	SL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
43a	Interruptible Power Credit	(0)	258,735	55,274	26,434	970	19	47	148,230
43	<u>Total Revenue Requirement at Equal Return</u>	<u>\$ 1,221,154,009</u>	<u>\$ 523,637,627</u>	<u>\$ 114,542,709</u>	<u>\$ 49,486,653</u>	<u>\$ 1,703,956</u>	<u>\$ 65,186</u>	<u>\$ 124,424</u>	<u>\$ 280,995,654</u>
44	Revenue (Deficiency)/Surplus	\$ (17,594,230)	\$ (42,756,447)	\$ 24,138,851	\$ (3,562,192)	\$ (71,258)	\$ (19,988)	\$ (7,591)	\$ 12,634,598
45	Total Revenues	1,203,559,779	480,881,179	138,681,560	45,924,461	1,632,698	45,199	116,834	293,630,252
46	<u>Total Revenues as Proposed</u>	<u>\$ 1,221,154,009</u>	<u>\$ 523,637,627</u>	<u>\$ 114,542,709</u>	<u>\$ 49,486,653</u>	<u>\$ 1,703,956</u>	<u>\$ 65,186</u>	<u>\$ 124,424</u>	<u>\$ 280,995,654</u>
47	Less Total Other Revenues Including Migrations	\$ 21,872,991	\$ 14,333,863	\$ 1,687,674	\$ 496,485	\$ 15,303	\$ 1,194	\$ 1,891	\$ 2,706,418
48	Sales for Resale	6,324,121	2,672,653	570,967	273,060	10,016	194	485	1,531,173
49	<u>Total Base Rate Revenues as Proposed</u>	<u>\$ 1,192,956,897</u>	<u>\$ 506,631,111</u>	<u>\$ 112,284,069</u>	<u>\$ 48,717,108</u>	<u>\$ 1,678,637</u>	<u>\$ 63,798</u>	<u>\$ 122,048</u>	<u>\$ 276,758,063</u>
Mitigation									
50	Mitigation	\$ 0	\$ (25,889,218)	\$ 22,939,955	\$ (2,108,470)	\$ (33,792)	\$ (16,191)	\$ (4,440)	\$ 9,721,225
51	<u>Proposed Increase Post Mitigation</u>	<u>17,594,230</u>	<u>16,867,229</u>	<u>(1,198,896)</u>	<u>1,453,723</u>	<u>37,466</u>	<u>3,796</u>	<u>3,151</u>	<u>(2,913,373)</u>
Revenue Requirement at Proposed Mitigated Rates									
52	Revenue Deficiency/Surplus	\$ 17,594,230	\$ 16,867,229	\$ (1,198,896)	\$ 1,453,723	\$ 37,466	\$ 3,796	\$ 3,151	\$ (2,913,373)
53	Total Revenues	1,203,559,779	480,881,179	138,681,560	45,924,461	1,632,698	45,199	116,834	293,630,252
54	<u>Total Revenues as Proposed</u>	<u>\$ 1,221,154,009</u>	<u>\$ 497,748,409</u>	<u>\$ 137,482,664</u>	<u>\$ 47,378,183</u>	<u>\$ 1,670,164</u>	<u>\$ 48,995</u>	<u>\$ 119,984</u>	<u>\$ 290,716,879</u>
55	Less Total Other Revenues Including Migrations	\$ 21,872,991	\$ 14,333,863	\$ 1,687,674	\$ 496,485	\$ 15,303	\$ 1,194	\$ 1,891	\$ 2,706,418
56	Sales for Resale	6,324,121	2,672,653	570,967	273,060	10,016	194	485	1,531,173
57	<u>Total Base Rate Revenues as Proposed</u>	<u>\$ 1,192,956,897</u>	<u>\$ 480,741,893</u>	<u>\$ 135,224,024</u>	<u>\$ 46,608,638</u>	<u>\$ 1,644,845</u>	<u>\$ 47,606</u>	<u>\$ 117,608</u>	<u>\$ 286,479,288</u>
58	Total Margin in Base Rates	\$ 96,940,888	\$ 13,899,809	\$ 32,525,652	\$ 2,317,853	\$ 121,997	\$ (11,438)	\$ 4,754	\$ 33,307,499
59	Expenses (excl. Income Taxes)	\$ 1,076,834,009	\$ 458,175,740	\$ 100,891,265	\$ 43,498,380	\$ 1,495,235	\$ 58,106	\$ 111,087	\$ 248,929,480
60	Interest Expense	49,636,000	22,425,330	4,676,133	2,050,456	71,452	2,428	4,571	10,977,543
61	<u>Taxable Income</u>	<u>\$ 94,684,000</u>	<u>\$ 17,147,339</u>	<u>\$ 31,915,267</u>	<u>\$ 1,829,347</u>	<u>\$ 103,477</u>	<u>\$ (11,540)</u>	<u>\$ 4,327</u>	<u>\$ 30,809,856</u>
62	Income Taxes	19,182,000	3,473,874	6,465,703	370,607	20,963	(2,338)	877	6,241,758
63	<u>Operating Income as Proposed</u>	<u>\$ 125,138,000</u>	<u>\$ 36,098,795</u>	<u>\$ 30,125,696</u>	<u>\$ 3,509,197</u>	<u>\$ 153,965</u>	<u>\$ (6,774)</u>	<u>\$ 8,021</u>	<u>\$ 35,545,641</u>
64	<u>Return at Proposed Rates</u>	<u>6.63%</u>	<u>4.23%</u>	<u>16.94%</u>	<u>4.50%</u>	<u>5.67%</u>	<u>-7.34%</u>	<u>4.62%</u>	<u>8.52%</u>
65	<u>Index Rate of Return</u>	<u>1.00</u>	<u>0.64</u>	<u>2.56</u>	<u>0.68</u>	<u>0.85</u>	<u>(1.11)</u>	<u>0.70</u>	<u>1.28</u>

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Line No.	Description	Primary		Process Heating	HLF - Primary	HLF - Sub-Tran	HLF -Tran	Protective Lighting	Municipal Lighting
		System Total	PL	PH	HL1	HL2	HL3	APL	MU1
	(A)	(B)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
43a	Interruptible Power Credit	(0)	50,372	3,299	47,164	8,205	(600,171)	539	883
43	<u>Total Revenue Requirement at Equal Return</u>	<u>\$ 1,221,154,009</u>	<u>\$ 94,353,269</u>	<u>\$ 5,948,987</u>	<u>\$ 94,903,551</u>	<u>\$ 15,988,502</u>	<u>\$ 22,606,167</u>	<u>\$ 8,961,523</u>	<u>\$ 7,835,800</u>
44	Revenue (Deficiency)/Surplus	\$ (17,594,230)	\$ (2,916,160)	\$ (387,419)	\$ (3,733,324)	\$ (810,316)	\$ (616,173)	\$ (2,777,081)	\$ 3,290,270
45	Total Revenues	1,203,559,779	91,437,109	5,561,568	91,170,227	15,178,186	21,989,993	6,184,443	11,126,070
46	<u>Total Revenues as Proposed</u>	<u>\$ 1,221,154,009</u>	<u>\$ 94,353,269</u>	<u>\$ 5,948,987</u>	<u>\$ 94,903,551</u>	<u>\$ 15,988,502</u>	<u>\$ 22,606,167</u>	<u>\$ 8,961,523</u>	<u>\$ 7,835,800</u>
47	Less Total Other Revenues Including Migrations	\$ 21,872,991	\$ 837,296	\$ 59,303	\$ 844,762	\$ 124,477	\$ 159,514	\$ 235,605	\$ 369,206
48	Sales for Resale	6,324,121	520,325	34,076	487,193	84,752	124,538	5,569	9,119
49	<u>Total Base Rate Revenues as Proposed</u>	<u>\$ 1,192,956,897</u>	<u>\$ 92,995,648</u>	<u>\$ 5,855,608</u>	<u>\$ 93,571,596</u>	<u>\$ 15,779,273</u>	<u>\$ 22,322,115</u>	<u>\$ 8,720,350</u>	<u>\$ 7,457,475</u>
Mitigation									
50	Mitigation	\$ 0	\$ (1,151,105)	\$ (220,992)	\$ (1,806,603)	\$ (438,515)	\$ (690,917)	\$ (2,308,273)	\$ 2,007,336
51	<u>Proposed Increase Post Mitigation</u>	<u>17,594,230</u>	<u>1,765,055</u>	<u>166,427</u>	<u>1,926,721</u>	<u>371,801</u>	<u>(74,744)</u>	<u>468,808</u>	<u>(1,282,934)</u>
Revenue Requirement at Proposed Mitigated Rates									
52	Revenue Deficiency/Surplus	\$ 17,594,230	\$ 1,765,055	\$ 166,427	\$ 1,926,721	\$ 371,801	\$ (74,744)	\$ 468,808	\$ (1,282,934)
53	Total Revenues	1,203,559,779	91,437,109	5,561,568	91,170,227	15,178,186	21,989,993	6,184,443	11,126,070
54	<u>Total Revenues as Proposed</u>	<u>\$ 1,221,154,009</u>	<u>\$ 93,202,164</u>	<u>\$ 5,727,995</u>	<u>\$ 93,096,948</u>	<u>\$ 15,549,987</u>	<u>\$ 21,915,249</u>	<u>\$ 6,653,251</u>	<u>\$ 9,843,136</u>
55	Less Total Other Revenues Including Migrations	\$ 21,872,991	\$ 837,296	\$ 59,303	\$ 844,762	\$ 124,477	\$ 159,514	\$ 235,605	\$ 369,206
56	Sales for Resale	6,324,121	520,325	34,076	487,193	84,752	124,538	5,569	9,119
57	<u>Total Base Rate Revenues as Proposed</u>	<u>\$ 1,192,956,897</u>	<u>\$ 91,844,543</u>	<u>\$ 5,634,616</u>	<u>\$ 91,764,992</u>	<u>\$ 15,340,758</u>	<u>\$ 21,631,198</u>	<u>\$ 6,412,077</u>	<u>\$ 9,464,811</u>
58	Total Margin in Base Rates	\$ 96,940,888	\$ 7,045,691	\$ 327,670	\$ 6,030,158	\$ 913,273	\$ 532,464	\$ (2,088,229)	\$ 2,013,737
59	Expenses (excl. Income Taxes)	\$ 1,076,834,009	\$ 83,342,007	\$ 5,209,035	\$ 84,336,621	\$ 14,189,459	\$ 20,775,667	\$ 8,429,690	\$ 7,392,236
60	Interest Expense	49,636,000	3,769,781	253,357	3,618,065	615,923	835,981	182,728	152,251
61	<u>Taxable Income</u>	<u>\$ 94,684,000</u>	<u>\$ 6,090,376</u>	<u>\$ 265,603</u>	<u>\$ 5,142,262</u>	<u>\$ 744,604</u>	<u>\$ 303,602</u>	<u>\$ (1,959,168)</u>	<u>\$ 2,298,649</u>
62	Income Taxes	19,182,000	1,233,847	53,808	1,041,769	150,849	61,507	(396,907)	465,682
63	<u>Operating Income as Proposed</u>	<u>\$ 125,138,000</u>	<u>\$ 8,626,309</u>	<u>\$ 465,152</u>	<u>\$ 7,718,558</u>	<u>\$ 1,209,678</u>	<u>\$ 1,078,076</u>	<u>\$ (1,379,532)</u>	<u>\$ 1,985,217</u>
64	<u>Return at Proposed Rates</u>	<u>6.63%</u>	<u>6.02%</u>	<u>4.83%</u>	<u>5.61%</u>	<u>5.17%</u>	<u>3.39%</u>	<u>-19.86%</u>	<u>34.29%</u>
65	<u>Index Rate of Return</u>	<u>1.00</u>	<u>0.91</u>	<u>0.73</u>	<u>0.85</u>	<u>0.78</u>	<u>0.51</u>	<u>(2.99)</u>	<u>5.17</u>

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Line No.	Description	System Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Functional Revenue Requirement									
Demand									
189	Production	\$ 523,232,493	\$ 221,383,323	\$ 47,294,773	\$ 22,618,311	\$ 829,668	\$ 16,095	\$ 40,206	\$ 126,831,402
190	Transmission	\$ 63,449,048	\$ 26,814,360	\$ 5,728,431	\$ 2,739,572	\$ 100,491	\$ 1,949	\$ 4,870	\$ 15,362,056
191	Distribution	\$ 28,913,780	\$ 13,769,889	\$ 1,601,491	\$ 1,174,489	\$ 34,843	\$ 467	\$ 1,365	\$ 4,854,533
192	Distribution Primary	\$ 35,758,191	\$ 19,784,497	\$ 2,295,182	\$ 1,687,499	\$ 50,063	\$ 670	\$ 1,961	\$ 6,918,538
193	Distribution Secondary	\$ 12,870,164	\$ 7,849,948	\$ 897,745	\$ 668,101	\$ 19,821	\$ 265	\$ 777	\$ 3,299,228
194	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
195	Customer Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	Fuel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
197	Total	\$ 664,223,676	\$ 289,602,017	\$ 57,817,622	\$ 28,887,972	\$ 1,034,885	\$ 19,447	\$ 49,180	\$ 157,265,757
198	Zero-Check	-	-	-	-	-	-	-	-
Customer									
199	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202	Distribution Primary	\$ 20,607,294	\$ 18,159,249	\$ 2,022,761	\$ 174,618	\$ 1,185	\$ 4,081	\$ 3,921	\$ 192,769
203	Distribution Secondary	\$ 5,262,609	\$ 4,639,702	\$ 516,632	\$ 44,615	\$ 303	\$ 1,043	\$ 1,002	\$ 48,914
204	Customer	\$ 39,836,619	\$ 19,093,360	\$ 7,206,928	\$ 840,531	\$ 7,955	\$ 9,784	\$ 11,052	\$ 1,431,327
205	Customer Service	\$ 35,640,327	\$ 25,498,045	\$ 5,395,022	\$ 465,735	\$ 3,160	\$ 10,886	\$ 10,458	\$ 4,065,681
206	Fuel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207	Total	\$ 101,346,849	\$ 67,390,357	\$ 15,141,342	\$ 1,525,499	\$ 12,603	\$ 25,793	\$ 26,433	\$ 5,738,692
208	Zero-Check	-	-	-	-	-	-	-	-
Energy									
209	Production	\$ 20,039,536	\$ 7,330,146	\$ 1,829,125	\$ 838,963	\$ 28,876	\$ 877	\$ 2,147	\$ 5,190,024
210	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Distribution Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213	Distribution Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
214	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
215	Customer Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
216	Fuel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217	Total	\$ 20,039,536	\$ 7,330,146	\$ 1,829,125	\$ 838,963	\$ 28,876	\$ 877	\$ 2,147	\$ 5,190,024
218	Zero-Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel									
219	Fuel Expenses	\$ 435,543,947	\$ 159,315,107	\$ 39,754,620	\$ 18,234,219	\$ 627,592	\$ 19,068	\$ 46,665	\$ 112,801,182
220	Total	\$ 435,543,947	\$ 159,315,107	\$ 39,754,620	\$ 18,234,219	\$ 627,592	\$ 19,068	\$ 46,665	\$ 112,801,182
221	Zero-Check	-	-	-	-	-	-	-	-
222	Total	1,221,154,009	523,637,627	114,542,709	49,486,653	1,703,956	65,186	124,424	280,995,654
Total Revenue Requirement									
223	Demand	\$ 664,223,676	\$ 289,602,017	\$ 57,817,622	\$ 28,887,972	\$ 1,034,885	\$ 19,447	\$ 49,180	\$ 157,265,757
224	Customer	\$ 101,346,849	\$ 67,390,357	\$ 15,141,342	\$ 1,525,499	\$ 12,603	\$ 25,793	\$ 26,433	\$ 5,738,692
225	Energy	\$ 20,039,536	\$ 7,330,146	\$ 1,829,125	\$ 838,963	\$ 28,876	\$ 877	\$ 2,147	\$ 5,190,024
226	Fuel	\$ 435,543,947	\$ 159,315,107	\$ 39,754,620	\$ 18,234,219	\$ 627,592	\$ 19,068	\$ 46,665	\$ 112,801,182
227	Total	\$ 1,221,154,009	\$ 523,637,627	\$ 114,542,709	\$ 49,486,653	\$ 1,703,956	\$ 65,186	\$ 124,424	\$ 280,995,654
228	Zero-Check	-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Line		Primary	Process Heating	HLF - Primary	HLF - Sub-Tran	HLF -Tran	Protective Lighting	Municipal Lighting	
No.	Description	System Total	PL	PH	HL1	HL2	HL3	APL	MU1
	(A)	(B)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Functional Revenue Requirement									
Demand									
189	Production	\$ 523,232,493	\$ 43,100,003	\$ 2,822,626	\$ 40,355,602	\$ 7,020,254	\$ 9,703,583	\$ 461,258	\$ 755,387
190	Transmission	\$ 63,449,048	\$ 5,220,353	\$ 341,882	\$ 4,887,946	\$ 850,306	\$ 1,249,470	\$ 55,868	\$ 91,494
191	Distribution	\$ 28,913,780	\$ 2,798,398	\$ 199,509	\$ 3,385,793	\$ 622,092	\$ 254,124	\$ 97,768	\$ 119,018
192	Distribution Primary	\$ 35,758,191	\$ 2,348,487	\$ 247,629	\$ 2,112,188	\$ -	\$ -	\$ 140,472	\$ 171,004
193	Distribution Secondary	\$ 12,870,164	\$ -	\$ 11,520	\$ -	\$ -	\$ -	\$ 55,363	\$ 67,397
194	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
195	Customer Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	Fuel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
197	Total	\$ 664,223,676	\$ 53,467,241	\$ 3,623,165	\$ 50,741,530	\$ 8,492,653	\$ 11,207,177	\$ 810,730	\$ 1,204,300
198	Zero-Check	-	-	-	-	-	-	-	-
Customer									
199	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202	Distribution Primary	\$ 20,607,294	\$ 6,188	\$ 1,363	\$ 1,142	\$ -	\$ -	\$ -	\$ 40,016
203	Distribution Secondary	\$ 5,262,609	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ 10,224
204	Customer	\$ 39,836,619	\$ 58,658	\$ 12,049	\$ 16,716	\$ 3,705	\$ 3,451	\$ 6,618,332	\$ 4,522,773
205	Customer Service	\$ 35,640,327	\$ 130,507	\$ 28,743	\$ 24,090	\$ 4,353	\$ 2,702	\$ -	\$ 945
206	Fuel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207	Total	\$ 101,346,849	\$ 195,353	\$ 42,329	\$ 41,948	\$ 8,058	\$ 6,152	\$ 6,618,332	\$ 4,573,958
208	Zero-Check	-	-	-	-	-	-	-	-
Energy									
209	Production	\$ 20,039,536	\$ 1,789,842	\$ 100,443	\$ 1,940,689	\$ 329,362	\$ 501,131	\$ 67,408	\$ 90,504
210	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Distribution Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213	Distribution Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
214	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
215	Customer Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
216	Fuel Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217	Total	\$ 20,039,536	\$ 1,789,842	\$ 100,443	\$ 1,940,689	\$ 329,362	\$ 501,131	\$ 67,408	\$ 90,504
218	Zero-Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel									
219	Fuel Expenses	\$ 435,543,947	\$ 38,900,834	\$ 2,183,050	\$ 42,179,384	\$ 7,158,429	\$ 10,891,705	\$ 1,465,055	\$ 1,967,038
220	Total	\$ 435,543,947	\$ 38,900,834	\$ 2,183,050	\$ 42,179,384	\$ 7,158,429	\$ 10,891,705	\$ 1,465,055	\$ 1,967,038
221	Zero-Check	-	-	-	-	-	-	-	-
222	Total	1,221,154,009	94,353,269	5,948,987	94,903,551	15,988,502	22,606,167	8,961,523	7,835,800
Total Revenue Requirement									
223	Demand	\$ 664,223,676	\$ 53,467,241	\$ 3,623,165	\$ 50,741,530	\$ 8,492,653	\$ 11,207,177	\$ 810,730	\$ 1,204,300
224	Customer	\$ 101,346,849	\$ 195,353	\$ 42,329	\$ 41,948	\$ 8,058	\$ 6,152	\$ 6,618,332	\$ 4,573,958
225	Energy	\$ 20,039,536	\$ 1,789,842	\$ 100,443	\$ 1,940,689	\$ 329,362	\$ 501,131	\$ 67,408	\$ 90,504
226	Fuel	\$ 435,543,947	\$ 38,900,834	\$ 2,183,050	\$ 42,179,384	\$ 7,158,429	\$ 10,891,705	\$ 1,465,055	\$ 1,967,038
227	Total	\$ 1,221,154,009	\$ 94,353,269	\$ 5,948,987	\$ 94,903,551	\$ 15,988,502	\$ 22,606,167	\$ 8,961,523	\$ 7,835,800
228	Zero-Check	-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Line No.	Description	System Total	Residential	Secondary Small	Space Conditioning	Space Conditioning - Schools	Water Heating - Controlled	Water Heating - Uncontrolled	Secondary Large
			RS	SS	SH	SE	CB	UW	SL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Billing Determinants									
229	Demand	15,773,534	0	0	0	0	0	0	9,301,139
230	Customer Bills (Count *12)	5,785,356	5,096,254	569,100	48,948	334	1,152	1,104	54,683
231	Energy	13,818,053,682	5,047,840,289	1,252,061,457	574,060,665	19,758,234	600,323	1,469,122	3,532,675,388
232	Fuel	13,818,053,682	5,047,840,289	1,252,061,457	574,060,665	19,758,234	600,323	1,469,122	3,532,675,388
Unit Costs									
233	Demand	-	-	-	-	-	-	-	16.91
234	Customer	-	70.05	128.20	621.34	3,136.19	39.27	68.49	104.94
235	Energy	-	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015	0.0015
236	Fuel	-	0.0316	0.0318	0.0318	0.0318	0.0318	0.0318	0.0319
237	Demand Revenue	-	-	-	-	-	-	-	157,265,757
238	Customer Revenue	-	356,992,373	72,958,964	30,413,471	1,047,488	45,240	75,613	5,738,692
239	Energy Revenue	-	7,330,146	1,829,125	838,963	28,876	877	2,147	5,190,024
240	Fuel Revenue	-	159,315,107	39,754,620	18,234,219	627,592	19,068	46,665	112,801,182
241	Total Revenue	-	523,637,627	114,542,709	49,486,653	1,703,956	65,186	124,424	280,995,654
242	Zero-Check	-	-	-	-	-	-	-	-
Adjusted Revenue Requirement (Excluding Other Revenue and Sale or Resale Revenues)									
243	Ratio of Base Revenue to Total Revenue	96.41%	95.33%	96.98%	97.54%	97.65%	96.99%	96.94%	97.48%
Total Revenue Requirement									
244	Demand	\$ 641,001,548	\$ 276,083,442	\$ 56,071,499	\$ 28,176,649	\$ 1,010,542	\$ 18,862	\$ 47,676	\$ 153,303,510
245	Customer	\$ 97,044,762	\$ 64,244,586	\$ 14,684,065	\$ 1,487,936	\$ 12,306	\$ 25,017	\$ 25,625	\$ 5,594,108
246	Energy	\$ 19,366,639	\$ 6,987,976	\$ 1,773,884	\$ 818,305	\$ 28,197	\$ 851	\$ 2,081	\$ 5,059,263
247	Fuel	\$ 435,543,947	\$ 159,315,107	\$ 39,754,620	\$ 18,234,219	\$ 627,592	\$ 19,068	\$ 46,665	\$ 112,801,182
248	Total	\$ 1,192,956,897	\$ 506,631,111	\$ 112,284,069	\$ 48,717,108	\$ 1,678,637	\$ 63,798	\$ 122,048	\$ 276,758,063
249	Zero-Check	-	-	-	-	-	-	-	-
Billing Determinants									
250	Demand	15,773,534	0	0	0	0	0	0	9,301,139
251	Customer Bills (Count *12)	5,785,356	5,096,254	569,100	48,948	334	1,152	1,104	54,683
252	Energy	13,818,053,682	5,047,840,289	1,252,061,457	574,060,665	19,758,234	600,323	1,469,122	3,532,675,388
253	Fuel	13,818,053,682	5,047,840,289	1,252,061,457	574,060,665	19,758,234	600,323	1,469,122	3,532,675,388
Unit Costs									
254	Demand	-	-	-	-	-	-	-	16.48
255	Customer	-	66.78	124.33	606.04	3,062.42	38.09	66.40	102.30
256	Energy	-	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014	0.0014
257	Fuel	-	0.0316	0.0318	0.0318	0.0318	0.0318	0.0318	0.0319
258	Demand Revenue	-	-	-	-	-	-	-	153,303,510
259	Customer Revenue	-	340,328,028	70,755,564	29,664,584	1,022,848	43,879	73,302	5,594,108
260	Energy Revenue	-	6,987,976	1,773,884	818,305	28,197	851	2,081	5,059,263
261	Fuel Revenue	-	159,315,107	39,754,620	18,234,219	627,592	19,068	46,665	112,801,182
262	Total Revenue	-	506,631,111	112,284,069	48,717,108	1,678,637	63,798	122,048	276,758,063
263	Zero-Check	-	-	-	-	-	-	-	-
Grid Facility									
264	Grid Facility - Revenue Requirement	\$ 233,640,037	\$ 129,278,842	\$ 24,889,119	\$ 7,603,216	\$ 212,697	\$ 28,268	\$ 34,324	\$ 35,261,681
265	Grid Facility - Unit Costs	\$ 40.38	\$ 25.37	\$ 43.73	\$ 155.33	\$ 636.82	\$ 24.54	\$ 31.09	\$ 644.84

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Line No.	Description	System Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub-Tran HL2	HLF -Tran HL3	Protective Lighting APL	Municipal Lighting MU1
	(A)	(B)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Billing Determinants									
229	Demand	15,773,534	2,778,697	0	2,644,855	434,845	613,998	0	0
230	Customer Bills (Count *12)	5,785,356	1,719	384	336	60	36	0	11,246
231	Energy	13,818,053,682	1,257,445,479	69,769,752	1,363,422,610	232,596,964	358,302,200	46,123,736	61,927,463
232	Fuel	13,818,053,682	1,257,445,479	69,769,752	1,363,422,610	232,596,964	358,302,200	46,123,736	61,927,463
Unit Costs									
233	Demand		19.24	-	19.18	19.53	18.25	-	-
234	Customer		113.64	9,545.56	124.85	134.30	170.90	-	514
235	Energy		0.0014	0.0014	0.0014	0.0014	0.0014	0.1625	0.0015
236	Fuel		0.0309	0.0313	0.0309	0.0308	0.0304	0.0318	0.0318
237	Demand Revenue		53,467,241	-	50,741,530	8,492,653	11,207,177	-	-
238	Customer Revenue		195,353	3,665,495	41,948	8,058	6,152	-	5,778,258
239	Energy Revenue		1,789,842	100,443	1,940,689	329,362	501,131	7,496,469	90,504
240	Fuel Revenue		38,900,834	2,183,050	42,179,384	7,158,429	10,891,705	1,465,055	1,967,038
241	Total Revenue		94,353,269	5,948,987	94,903,551	15,988,502	22,606,167	8,961,523	7,835,800
242	Zero-Check		-	-	-	-	-	-	-

Adjusted Revenue Requirement (Excluding Other Revenue and Sale)

243	Ratio of Base Revenue to Total Revenue	96.41%	97.55%	97.52%	97.47%	97.63%	97.58%	96.78%	93.55%
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Total Revenue Requirement									
244	Demand	\$ 641,001,548	\$ 52,158,223	\$ 3,533,326	\$ 49,459,661	\$ 8,291,419	\$ 10,935,427	\$ 784,647	\$ 1,126,666
245	Customer	\$ 97,044,762	\$ 190,570	\$ 41,280	\$ 40,889	\$ 7,867	\$ 6,003	\$ 6,405,409	\$ 4,279,102
246	Energy	\$ 19,366,639	\$ 1,746,022	\$ 97,952	\$ 1,891,662	\$ 321,558	\$ 488,980	\$ 65,239	\$ 84,670
247	Fuel	\$ 435,543,947	\$ 38,900,834	\$ 2,183,050	\$ 42,179,384	\$ 7,158,429	\$ 10,891,705	\$ 1,465,055	\$ 1,967,038
248	Total	\$ 1,192,956,897	\$ 92,995,648	\$ 5,855,608	\$ 93,571,596	\$ 15,779,273	\$ 22,322,115	\$ 8,720,350	\$ 7,457,475
249	Zero-Check								

Billing Determinants									
250	Demand	15,773,534	2,778,697	0	2,644,855	434,845	613,998	0	0
251	Customer Bills (Count *12)	5,785,356	1,719	384	336	60	36	0	11,246
252	Energy	13,818,053,682	1,257,445,479	69,769,752	1,363,422,610	232,596,964	358,302,200	46,123,736	61,927,463
253	Fuel	13,818,053,682	1,257,445,479	69,769,752	1,363,422,610	232,596,964	358,302,200	46,123,736	61,927,463

Unit Costs									
254	Demand		18.77	-	18.70	19.07	17.81	-	-
255	Customer		110.86	9,308.87	121.69	131.12	166.76	-	481
256	Energy		0.0014	0.0014	0.0014	0.0014	0.0014	0.1573	0.0014
257	Fuel		0.0309	0.0313	0.0309	0.0308	0.0304	0.0318	0.0318

258	Demand Revenue		52,158,223	-	49,459,661	8,291,419	10,935,427	-	-
259	Customer Revenue		190,570	3,574,605	40,889	7,867	6,003	-	5,405,767
260	Energy Revenue		1,746,022	97,952	1,891,662	321,558	488,980	7,255,295	84,670
261	Fuel Revenue		38,900,834	2,183,050	42,179,384	7,158,429	10,891,705	1,465,055	1,967,038
262	Total Revenue		92,995,648	5,855,608	93,571,596	15,779,273	22,322,115	8,720,350	7,457,475
263	Zero-Check		-	-	-	-	-	-	-

Grid Facility									
264	Grid Facility - Revenue Requirement	\$ 233,640,037	\$ 10,303,991	\$ 821,969	\$ 10,164,439	\$ 1,445,377	\$ 1,473,139	\$ 6,743,637	\$ 4,699,076
265	Grid Facility - Unit Costs	\$ 40.38	\$ 5,994.18	\$ 2,140.54	\$ 30,251.31	\$ 24,089.62	\$ 40,920.52	#DIV/0!	\$ 417.84

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Line		Residential	Secondary Small	Space Conditioning	Space Conditioning - Schools	Water Heating - Controlled	Water Heating - Uncontrolled	Secondary Large	
No.	Description	System Total	RS	SS	SH	SE	CB	UW	SL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Mitigated Revenue Requirement (Excluding Other Revenue ad Sale for Resale Revenues)									
266	Ratio of Base Revenue to Total Revenue	97.69%	96.58%	98.36%	98.38%	98.48%	97.17%	98.02%	98.54%
267	Mitigated Amount	0	(25,889,218)	22,939,955	(2,108,470)	(33,792)	(16,191)	(4,440)	9,721,225
Total Revenue Requirement									
268	Demand	\$ 641,379,077	\$ 255,081,398	\$ 74,250,672	\$ 26,173,937	\$ 977,157	\$ 11,902	\$ 44,789	\$ 162,682,492
269	Customer	\$ 96,667,233	\$ 59,357,413	\$ 19,444,847	\$ 1,382,178	\$ 11,900	\$ 15,785	\$ 24,073	\$ 5,936,351
270	Energy	\$ 19,366,639	\$ 6,987,976	\$ 1,773,884	\$ 818,305	\$ 28,197	\$ 851	\$ 2,081	\$ 5,059,263
271	Fuel	\$ 435,543,947	\$ 159,315,107	\$ 39,754,620	\$ 18,234,219	\$ 627,592	\$ 19,068	\$ 46,665	\$ 112,801,182
272	Total	\$ 1,192,956,897	\$ 480,741,893	\$ 135,224,024	\$ 46,608,638	\$ 1,644,845	\$ 47,606	\$ 117,608	\$ 286,479,288
273	Zero-Check	-	-	-	-	-	-	-	-
Billing Determinants									
274	Demand	15,773,534	0	0	0	0	0	0	9,301,139
275	Customer Bills (Count *12)	5,785,356	5,096,254	569,100	48,948	334	1,152	1,104	54,683
276	Energy	13,818,053,682	5,047,840,289	1,252,061,457	574,060,665	19,758,234	600,323	1,469,122	3,532,675,388
277	Fuel	13,818,053,682	5,047,840,289	1,252,061,457	574,060,665	19,758,234	600,323	1,469,122	3,532,675,388
Unit Costs									
278	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17.49
279	Customer	\$ 61.70	\$ 164.64	\$ 562.97	\$ 2,961.25	\$ 24.03	\$ 62.37	\$ 108.56	
280	Energy	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	
281	Fuel	\$ 0.031561	\$ 0.0318	\$ 0.0318	\$ 0.0318	\$ 0.0318	\$ 0.0318	\$ 0.0319	
282	Demand Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,682,492
283	Customer Revenue	\$ 314,438,810	\$ 93,695,519	\$ 27,556,115	\$ 989,056	\$ 27,687	\$ 68,862	\$ 5,936,351	
284	Energy Revenue	\$ 6,987,976	\$ 1,773,884	\$ 818,305	\$ 28,197	\$ 851	\$ 2,081	\$ 5,059,263	
285	Fuel Revenue	\$ 159,315,107	\$ 39,754,620	\$ 18,234,219	\$ 627,592	\$ 19,068	\$ 46,665	\$ 112,801,182	
286	Total Revenue	\$ 480,741,893	\$ 135,224,024	\$ 46,608,638	\$ 1,644,845	\$ 47,606	\$ 117,608	\$ 286,479,288	
287	Zero-Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grid Facility									
288	Grid Facility - Revenue Requirement	\$ 236,742,315	\$ 130,975,711	\$ 25,242,566	\$ 7,668,546	\$ 214,518	\$ 28,319	\$ 34,705	\$ 35,645,776
289	Grid Facility - Unit Costs	\$ 40.92	\$ 25.70	\$ 44.36	\$ 156.67	\$ 642.27	\$ 24.58	\$ 31.44	\$ 651.86

IPL CLASS COST OF SERVICE STUDY
SUMMARY OF CLASS COSTS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Line		Primary	Process Heating	HLF - Primary	HLF - Sub-Tran	HLF -Tran	Protective Lighting	Municipal Lighting	
No.	Description	System Total	PL	PH	HL1	HL2	HL3	APL	MU1
	(A)	(B)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Mitigated Revenue Requirement (Excluding Other Revenue a									
266	Ratio of Base Revenue to Total Revenue	97.69%	98.54%	98.37%	98.57%	98.65%	98.70%	96.38%	96.16%
267	Mitigated Amount	0	(1,151,105)	(220,992)	(1,806,603)	(438,515)	(690,917)	(2,308,273)	2,007,336
Total Revenue Requirement									
268	Demand	\$ 641,379,077	\$ 51,011,308	\$ 3,314,886	\$ 47,654,550	\$ 7,853,320	\$ 10,244,889	\$ 532,746	\$ 1,545,033
269	Customer	\$ 96,667,233	\$ 186,379	\$ 38,728	\$ 39,396	\$ 7,451	\$ 5,624	\$ 4,349,037	\$ 5,868,071
270	Energy	\$ 19,366,639	\$ 1,746,022	\$ 97,952	\$ 1,891,662	\$ 321,558	\$ 488,980	\$ 65,239	\$ 84,670
271	Fuel	\$ 435,543,947	\$ 38,900,834	\$ 2,183,050	\$ 42,179,384	\$ 7,158,429	\$ 10,891,705	\$ 1,465,055	\$ 1,967,038
272	Total	\$ 1,192,956,897	\$ 91,844,543	\$ 5,634,616	\$ 91,764,992	\$ 15,340,758	\$ 21,631,198	\$ 6,412,077	\$ 9,464,811
273	Zero-Check	-	-	-	-	-	-	-	-
Billing Determinants									
274	Demand	15,773,534	2,778,697	0	2,644,855	434,845	613,998	0	0
275	Customer Bills (Count *12)	5,785,356	1,719	384	336	60	36	0	11,246
276	Energy	13,818,053,682	1,257,445,479	69,769,752	1,363,422,610	232,596,964	358,302,200	46,123,736	61,927,463
277	Fuel	13,818,053,682	1,257,445,479	69,769,752	1,363,422,610	232,596,964	358,302,200	46,123,736	61,927,463
Unit Costs									
278	Demand	\$ 18.36	\$ -	\$ 18.02	\$ 18.06	\$ 16.69	\$ -	\$ -	\$ -
279	Customer	\$ 108.42	\$ 8,733.37	\$ 117.25	\$ 124.19	\$ 156.23	\$ -	\$ -	\$ 659
280	Energy	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.0014	\$ 0.1073	\$ 0.0014	\$ 0.0014
281	Fuel	\$ 0.0309	\$ 0.0313	\$ 0.0309	\$ 0.0308	\$ 0.0304	\$ 0.0318	\$ 0.0318	\$ 0.0318
282	Demand Revenue	\$ 51,011,308	\$ -	\$ 47,654,550	\$ 7,853,320	\$ 10,244,889	\$ -	\$ -	\$ -
283	Customer Revenue	\$ 186,379	\$ 3,353,614	\$ 39,396	\$ 7,451	\$ 5,624	\$ -	\$ 7,413,104	\$ -
284	Energy Revenue	\$ 1,746,022	\$ 97,952	\$ 1,891,662	\$ 321,558	\$ 488,980	\$ 4,947,022	\$ 84,670	\$ -
285	Fuel Revenue	\$ 38,900,834	\$ 2,183,050	\$ 42,179,384	\$ 7,158,429	\$ 10,891,705	\$ 1,465,055	\$ 1,967,038	\$ -
286	Total Revenue	\$ 91,844,543	\$ 5,634,616	\$ 91,764,992	\$ 15,340,758	\$ 21,631,198	\$ 6,412,077	\$ 9,464,811	\$ -
287	Zero-Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grid Facility									
288	Grid Facility - Revenue Requirement	\$ 236,742,315	\$ 10,408,732	\$ 829,128	\$ 10,278,682	\$ 1,460,537	\$ 1,490,178	\$ 6,715,227	\$ 4,829,815
289	Grid Facility - Unit Costs	\$ 40.92	\$ 6,055.11	\$ 2,159.19	\$ 30,591.32	\$ 24,342.28	\$ 41,393.84	#DIV/0!	\$ 429.47

INDIANAPOLIS POWER AND LIGHT COMPANY

Proposed Mitigation of Rate Increases

TCJA Revision

	A	B	C	D	E	F	G	H	I	J
							[F-E]	[D+G]	[H-F]	[C - H]
		Current Revenue	Revised Proposed Revenue Based on Reduced Tax ACOSS	Proposed Revenue Based on ACOSS (From Compliance Filing)	Proposed Mitigated Revenue (From Compliance Filing)	Adjustment to Proposed Revenue (From Compliance Filing)	Reduced Tax Mitigated Proposed Revenue	TAX EFFECT	Revised Deficiency	
System Total		\$ 1,177,073,667	\$ 1,192,956,897	\$ 1,206,199,897	\$ 1,206,199,897	\$ 0	\$ 1,192,956,897	\$ (13,243,000)		
Residential	RS	\$ 465,528,940	\$ 506,631,111	\$ 512,637,609	\$ 486,748,392	\$ (25,889,218)	\$ 480,741,893	\$ (6,006,498)	\$ (15,212,953)	
Secondary Small	SS	\$ 136,470,561	\$ 112,284,069	\$ 113,530,606	\$ 136,470,561	\$ 22,939,955	\$ 135,224,024	\$ (1,246,538)	\$ 1,246,538	
Space Conditioning	SH	\$ 45,159,028	\$ 48,717,108	\$ 49,262,331	\$ 47,153,862	\$ (2,108,470)	\$ 46,608,638	\$ (545,223)	\$ (1,449,610)	
Space Conditioning - Schools	SE	\$ 1,607,407	\$ 1,678,637	\$ 1,697,626	\$ 1,663,834	\$ (33,792)	\$ 1,644,845	\$ (18,989)	\$ (37,438)	
Water Heating - Controlled	CB	\$ 43,906	\$ 63,798	\$ 64,451	\$ 48,260	\$ (16,191)	\$ 47,606	\$ (653)	\$ (3,700)	
Water Heating - Uncontrolled	UW	\$ 114,549	\$ 122,048	\$ 123,270	\$ 118,830	\$ (4,440)	\$ 117,608	\$ (1,222)	\$ (3,058)	
Secondary Large	SL	\$ 289,397,201	\$ 276,758,063	\$ 279,675,977	\$ 289,397,201	\$ 9,721,225	\$ 286,479,288	\$ (2,917,914)	\$ 2,917,914	
Primary	PL	\$ 90,079,633	\$ 92,995,648	\$ 93,997,314	\$ 92,846,209	\$ (1,151,105)	\$ 91,844,543	\$ (1,001,667)	\$ (1,764,909)	
Process Heating	PH	\$ 5,468,221	\$ 5,855,608	\$ 5,922,936	\$ 5,701,944	\$ (220,992)	\$ 5,634,616	\$ (67,328)	\$ (166,395)	
HLF - Primary	HL1	\$ 89,838,298	\$ 93,571,596	\$ 94,532,905	\$ 92,726,301	\$ (1,806,603)	\$ 91,764,992	\$ (961,309)	\$ (1,926,694)	
HLF - Sub-Tran	HL2	\$ 14,968,962	\$ 15,779,273	\$ 15,942,904	\$ 15,504,389	\$ (438,515)	\$ 15,340,758	\$ (163,631)	\$ (371,796)	
HLF -Tran	HL3	\$ 21,705,945	\$ 22,322,115	\$ 22,544,220	\$ 21,853,303	\$ (690,917)	\$ 21,631,198	\$ (222,105)	\$ 74,747	
Automatic Protective Lighting	APL	\$ 5,943,269	\$ 8,720,350	\$ 8,769,360	\$ 6,461,088	\$ (2,308,273)	\$ 6,412,077	\$ (49,011)	\$ (468,808)	
Municipal Lighting	MU1	\$ 10,747,745	\$ 7,457,475	\$ 7,498,387	\$ 9,505,723	\$ 2,007,336	\$ 9,464,811	\$ (40,912)	\$ 1,282,934	
									\$ (15,883,230)	
									Change in Other Revenue	\$ (1,711,000)
									Total Revenue Deficiency	\$ (17,594,230)

INDIANAPOLIS POWER AND LIGHT COMPANY

Proposed Mitigation of Rate Increases

TCJA Revision

	A	B	C	D	E	F	G [F-E]	H [D+G]	I [H-F]	J [C - H]
		Current Revenue	Revised Proposed Revenue Based on Reduced Tax ACOSS	Proposed Revenue Based on ACOSS (From Compliance Filing)	Proposed Mitigated Revenue (From Compliance Filing)	Adjustment to Proposed Revenue (From Compliance Filing)	Reduced Tax Mitigated Proposed Revenue	TAX EFFECT	Revised Deficiency	
System Total	\$	1,177,073,667	\$ 1,192,956,897	\$ 1,206,199,897	\$ 1,206,199,897	\$ (0)	\$ 1,192,956,897	\$ (13,243,000)		
Residential	\$	465,528,940	\$ 506,631,111	\$ 512,637,609	\$ 486,748,392	\$ (25,889,218)	\$ 480,741,893	\$ (6,006,498)	\$ (15,212,953)	
Small C&I	\$	183,395,452	\$ 162,865,659	\$ 164,678,285	\$ 185,455,347	\$ 20,777,062	\$ 183,642,721	\$ (1,812,626)	\$ (247,269)	
Large C&I	\$	511,458,261	\$ 507,282,302	\$ 512,616,255	\$ 518,029,347	\$ 5,413,092	\$ 512,695,394	\$ (5,333,953)	\$ (1,237,133)	
Lighting	\$	16,691,014	\$ 16,177,824	\$ 16,267,747	\$ 15,966,811	\$ (300,936)	\$ 15,876,888	\$ (89,923)	\$ 814,126	
									\$ (15,883,230)	
									Change in Other Revenue	\$ (1,711,000)
									Total Revenue Deficiency	\$ (17,594,230)

INDIANAPOLIS POWER AND LIGHT COMPANY
Comparison of Current and Proposed Pro Forma Revenues
TCJA Revision

Line No.	Rate Class	Rate Code	Pre-Compliance Revenue	Unmitigated Proposed Revenue	Mitigated Proposed Revenue	Increase: Unmitigated - Pre-Compliance (\$)	Increase: Mitigated - Pre-Compliance (\$)	Increase: Unmitigated - Pre-Compliance (%)	Increase: Mitigated - Pre-Compliance (%)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Residential Service (Rate RS) - Codes RS, RC, RH	RS	\$ 465,528,940	\$ 506,631,111	\$ 480,741,893	\$ 41,102,171	\$ 15,212,953	8.83%	3.27%
2	Secondary Service (Small) (Rate SS)	SS	136,470,561	112,284,069	135,224,024	(24,186,493)	(1,246,538)	-17.72%	-0.91%
3	Electric Space Conditioning-Secondary Service (Rate SH)	SH	45,159,028	48,717,108	46,608,638	3,558,080	1,449,610	7.88%	3.21%
4	Electric Space Conditioning-Schools (Rate SE)	SE	1,607,407	1,678,637	1,644,845	71,230	37,438	4.43%	2.33%
5	Water Heating-Controlled Service (Rate CB/CW)	CB	43,906	63,798	47,606	19,891	3,700	45.30%	8.43%
6	Water Heating-Uncontrolled Service (Rate UW)	UW	114,549	122,048	117,608	7,498	3,058	6.55%	2.67%
7	Secondary Service (Large) - (Rate SL)	SL	289,397,201	276,758,063	286,479,288	(12,639,138)	(2,917,914)	-4.37%	-1.01%
8	Primary Service (Large) - (Rate PL)	PL	90,079,633	92,995,648	91,844,543	2,916,014	1,764,909	3.24%	1.96%
9	Process Heating (Rate PH)	PH	5,468,221	5,855,608	5,634,616	387,387	166,395	7.08%	3.04%
10	High Load Factor (Rate HL-1) (Primary Distribution)	HL1	89,838,298	93,571,596	91,764,992	3,733,297	1,926,694	4.16%	2.14%
11	High Load Factor (Rate HL-2) (Sub transmission)	HL2	14,968,962	15,779,273	15,340,758	810,311	371,796	5.41%	2.48%
12	High Load Factor (Rate HL-3) (Transmission)	HL3	21,705,945	22,322,115	21,631,198	616,170	(74,747)	2.84%	-0.34%
13	Automatic Protective Lighting (APL)	APL	5,943,269	8,720,350	6,412,077	2,777,081	468,808	46.73%	7.89%
14	Municipal Lighting (MU)	MU	\$ 10,747,745	\$ 7,457,475	\$ 9,464,811	\$ (3,290,270)	\$ (1,282,934)	-30.61%	-11.94%
15	TOTAL SYSTEM		\$ 1,177,073,667	\$ 1,192,956,897	\$ 1,192,956,897	\$ 15,883,230	\$ 15,883,230	1.35%	1.35%

INDIANAPOLIS POWER AND LIGHT COMPANY
Rate Design Summary
Test Year Ended June 30, 2014
TCJA Revision

	(A)	(B)	(C)	(D)	(E)
Line No.	<u>Rate RS</u>		<u>Current Rates from Compliance Filing</u>	<u>Tax Reform - Proposed Rates</u>	<u>% Change</u>
	Billed kwh				
1	First 500 kWh	\$	0.090886	\$ 0.089696	-1.3%
2	Over 500 kWh	\$	0.069951	\$ 0.068761	-1.7%
3	Over 1,000	\$	0.057348	\$ 0.056158	-2.1%

	Customer Charge				
4	0 to 325 kWh	\$	11.25	\$ 11.25	0.0%
5	Over 325 kWh	\$	17.00	\$ 17.00	0.0%

	(A)	(B)	(C)	(D)	(E)
Line No.	<u>Rate SS</u>		<u>Current Rates from Compliance Filing</u>	<u>Tax Reform - Proposed Rates</u>	<u>% Change</u>
	Billed kwh				
1	First 5,000 kWh	\$	0.095094	\$ 0.094099	-1.0%
2	Over 5,000 kWh	\$	0.080394	\$ 0.079399	-1.2%

	Customer Charge				
3	0 to 5,000 kWh	\$	30.00	\$ 30.00	0.0%
4	Over 5,000 kWh	\$	50.00	\$ 50.00	0.0%

	(A)	(B)	(C)	(D)	(E)
Line No.	<u>Rate SH</u>		<u>Current Rates from Compliance Filing</u>	<u>Tax Reform - Proposed Rates</u>	<u>% Change</u>
	Billed kwh				
1	All kWh	\$	0.077134	\$ 0.076184	-1.2%
	Customer Charge				
2	All Customers	\$	30.00	\$ 30.00	0.0%

INDIANAPOLIS POWER AND LIGHT COMPANY
Rate Design Summary
Test Year Ended June 30, 2014
TCJA Revision

	(A)	(B)	(C)	(D)	(E)
Line No.	<u>Rate SE</u>		<u>Current Rates from Compliance Filing</u>	<u>Tax Reform - Proposed Rates</u>	<u>% Change</u>
	Billed kwh				
1	First 5,000 kWh	\$	0.106205	\$ 0.105243	-0.9%
2	Over 5,000 kWh	\$	0.091505	\$ 0.090543	-1.1%
3	Excess of 155 x Cor	\$	0.077605	\$ 0.076643	-1.2%

4	Customer Charge				
	All Customers	\$	30.00	\$ 30.00	0.0%

	(A)	(B)	(C)	(D)	(E)
Line No.	<u>Rate UW</u>		<u>Current Rates from Compliance Filing</u>	<u>Tax Reform - Proposed Rates</u>	<u>% Change</u>
	Billed kwh				
1	All kWh	\$	0.058139	\$ 0.057307	-1.4%
2	Customer Charge				
	All Customers	\$	27.00	\$ 27.00	0.0%

	(A)	(B)	(C)	(D)	(E)
Line No.	<u>Rate CB</u>		<u>Current Rates from Compliance Filing</u>	<u>Tax Reform - Proposed Rates</u>	<u>% Change</u>
	Billed kwh				
1	All kWh	\$	0.064316	\$ 0.063228	-1.7%
2	Customer Charge				
	All Customers	\$	7.10	\$ 7.10	0.0%

INDIANAPOLIS POWER AND LIGHT COMPANY
Rate Design Summary
Test Year Ended June 30, 2014
TCJA Revision

	(A)	(B)	(C)	(D)	(E)
Line No.	<u>Rate SL</u>		<u>Current Rates from Compliance Filing</u>	<u>Tax Reform - Proposed Rates</u>	<u>% Change</u>
	Billed kwh				
1	All kWh	\$	0.035112	\$ 0.035088	-0.1%
	Billed kW				
2	First 500 kW	\$	17.10	\$ 16.79	-1.8%
3	Over 500 kW	\$	17.10	\$ 16.79	-1.8%
	Customer Charge				
4	All Customers	\$	120.00	\$ 120.00	0.0%

	(A)	(B)	(C)	(D)	(E)
Line No.	<u>Rate PL</u>		<u>Current Rates from Compliance Filing</u>	<u>Tax Reform - Proposed Rates</u>	<u>% Change</u>
	Billed kwh				
1	All kWh	\$	0.034047	\$ 0.034026	-0.1%
	Billed kW				
2	First 2,000 kW	\$	18.20	\$ 17.84	-2.0%
3	Over 2,000 kW	\$	18.20	\$ 17.84	-2.0%
	Customer Charge				
4	All Customers	\$	120.00	\$ 120.00	0.0%

INDIANAPOLIS POWER AND LIGHT COMPANY
Rate Design Summary
Test Year Ended June 30, 2014
TCJA Revision

	(A)	(B)	(C)	(D)	(E)
Line No.	<u>Rate PH</u>		<u>Current Rates from Compliance Filing</u>	<u>Tax Reform - Proposed Rates</u>	<u>% Change</u>
	Billed kwh				
1	First 250 Hrs use	\$	0.073311	\$ 0.072390	-1.3%
2	Additional kWh	\$	0.058311	\$ 0.057390	-1.6%

3	Customer Charge				
	All Customers	\$	1,000.00	\$ 1,000.00	0.0%

	(A)	(B)	(C)	(D)	(E)
Line No.	<u>Rate HL1</u>		<u>Current Rates from Compliance Filing</u>	<u>Tax Reform - Proposed Rates</u>	<u>% Change</u>
	Billed kwh				
1	All kWh	\$	0.045502	\$ 0.044773	-1.6%
	Billed kW				
2	First 4,000 kW	\$	12.05	\$ 12.05	0.0%
3	Over 4,000 kW	\$	12.05	\$ 12.05	0.0%
4	Customer Charge				
	All Customers	\$	135.00	\$ 135.00	0.0%

INDIANAPOLIS POWER AND LIGHT COMPANY
Rate Design Summary
Test Year Ended June 30, 2014
TCJA Revision

	(A)	(B)	(C)	(D)	(E)
Line No.	Rate HL2		Current Rates from Compliance Filing	Tax Reform - Proposed Rates	% Change
	Billed kwh				
1	All kWh	\$	0.046626	\$ 0.045890	-1.6%
	Billed kW				
2	First 4,000 kW	\$	11.50	\$ 11.50	0.0%
3	Over 4,000 kW	\$	11.50	\$ 11.50	0.0%
	Customer Charge				
4	All Customers	\$	140.00	\$ 140.00	0.0%
Line No.	Rate HL3		Current Rates from Compliance Filing	Tax Reform - Proposed Rates	% Change
	Billed kwh				
1	All kWh	\$	0.044908	\$ 0.044262	-1.4%
	Billed kW				
2	First 4,000 kW	\$	11.07	\$ 11.07	0.0%
3	Over 4,000 kW	\$	11.07	\$ 11.07	0.0%
	Customer Charge				
4	All Customers	\$	180.00	\$ 180.00	0.0%

Indianapolis Power and Light Company
Vintage Lighting Rate Design
TCJA Revision

Line No.	Description	Current Annual Rates from Compliance Filing	Tax Reform - Proposed Annual Rates	% Change
	(A)	(B)	(C)	(D)
Company Installed, Owned, and Maintained (APL)				
1	175 WATT LIGHT	\$89.16	\$88.44	-0.8%
2	400 WATT MV REDDY SENT.	\$166.56	\$165.24	-0.8%
3	1000 WATT MV REDDY SENT.	\$288.84	\$286.68	-0.7%
4	100 WATT LIGHT	\$80.16	\$79.56	-0.7%
5	150 WATT HPS REDDY SENT.	\$170.88	\$169.68	-0.7%
6	250 WATT HPS REDDY SENT.	\$225.72	\$223.92	-0.8%
7	400 WATT HPS REDDY SENT.	\$259.08	\$257.16	-0.7%
8	175 WATT MV - SEC. METERED - OVERHEAD	\$67.68	\$67.20	-0.7%
9	400 WATT MV - SEC. METERED OVERHEAD	\$131.28	\$130.32	-0.7%
10	1000 WATT MV - SEC. METERED - OVERHEAD	\$203.28	\$201.72	-0.8%
11	100 WATT HPS - SEC. METERED - OVERHEAD	\$70.08	\$69.48	-0.9%
12	150 WATT HPS - SEC. METERED - OVERHEAD	\$160.44	\$159.24	-0.7%
13	250 WATT HPS - SEC. METERED - OVERHEAD	\$202.68	\$201.24	-0.7%
14	400 WATT HPS - SEC. METERED - OVERHEAD	\$223.56	\$221.88	-0.8%
15	ENERGY AND CONTROL ONLY	\$39.60	\$39.24	-0.9%
16	400 WATT MV FLOOD - OVERHEAD	\$166.80	\$165.48	-0.8%
17	150 WATT HPS FLOOD - OVERHEAD	\$171.48	\$170.16	-0.8%
18	250 WATT HPS FLOOD - OVERHEAD	\$225.84	\$224.16	-0.7%
19	400 WATT HPS FLOOD - OVERHEAD	\$259.20	\$257.28	-0.7%
20	400 WATT METAL HALIDE FLOOD - OVERHEAD	\$259.20	\$257.28	-0.7%
21	400 WATT MV FLOOD - SEC. METERED	\$131.28	\$130.32	-0.7%
22	150 WATT HPS FLOOD - SEC. METERED	\$160.44	\$159.24	-0.7%
23	250 WATT HPS FLOOD - SEC. METERED	\$202.68	\$201.24	-0.7%
24	400 WATT HPS FLOOD - SEC. METERED	\$223.56	\$221.88	-0.8%
25	400 WATT METAL HALIDE FLOOD-SEC. METERED	\$223.56	\$221.88	-0.8%
26	- WOOD POLE WITH OVERHEAD FEED -	\$45.60	\$45.36	-0.5%
27	- WOOD POLE WITH UNDERGROUND FEED -	\$112.68	\$111.84	-0.7%
28	400 WATT MV-1ST FIXTURE	\$250.68	\$248.76	-0.8%
29	175 WATT MV-1ST FIXTURE	\$206.64	\$205.08	-0.8%
30	400 WATT HPS-1ST FIXTURE	\$368.52	\$365.64	-0.8%
31	250 WATT HPS-1ST FIXTURE	\$248.28	\$246.36	-0.8%
32	150 WATT HPS-1ST FIXTURE	\$215.28	\$213.72	-0.7%
33	100 WATT HPS-1ST FIXTURE	\$198.84	\$197.28	-0.8%
34	400 WATT HPS-1ST FIXTURE-SHOEBOX	\$304.68	\$302.40	-0.7%
35	250 WATT HPS-1ST FIXTURE-SHOEBOX	\$249.96	\$248.04	-0.8%
36	400 WATT METAL HALIDE-1ST FIX-SHOEBOX	\$304.68	\$302.40	-0.7%

Indianapolis Power and Light Company
Vintage Lighting Rate Design
TCJA Revision

Line No.	Description	Current Annual Rates from Compliance Filing	Tax Reform - Proposed Annual Rates	% Change
	(A)	(B)	(C)	(D)
37	400 WATT MV-1ST FIXTURE-FLOOD	\$250.68	\$248.76	-0.8%
38	150 WATT HPS-1ST FIXTURE-FLOOD	\$215.28	\$213.72	-0.7%
39	250 WATT HPS-1ST FIXTURE-FLOOD	\$248.28	\$246.36	-0.8%
40	400 WATT HPS-1ST FIXTURE-FLOOD	\$368.52	\$365.64	-0.8%
41	400 WATT METAL HALIDE-1ST FIX-FLOOD	\$304.68	\$302.40	-0.7%
42	400 WATT MV-ADDIT'L FIXTURE	\$166.56	\$165.24	-0.8%
43	175 WATT MV-ADDIT'L FIXTURE	\$89.16	\$88.44	-0.8%
44	400 WATT HPS-ADDIT'L FIXTURE	\$259.08	\$257.16	-0.7%
45	250 WATT HPS-ADDIT'L FIXTURE	\$225.72	\$223.92	-0.8%
46	150 WATT HPS-ADDIT'L FIXTURE	\$170.88	\$169.68	-0.7%
47	100 WATT HPS-ADDIT'L FIXTURE	\$80.16	\$79.56	-0.7%
48	400 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	\$104.16	\$103.32	-0.8%
49	250 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	\$82.44	\$81.84	-0.7%
50	400 WATT METAL HALIDE-ADDIT'L FIX-SHOEBOX	\$104.16	\$103.32	-0.8%
51	400 WATT MV-ADDIT'L FIXTURE-FLOOD	\$166.56	\$165.24	-0.8%
52	150 WATT HPS-ADDIT'L FIXTURE-FLOOD	\$170.88	\$169.68	-0.7%
53	250 WATT HPS-ADDIT'L FIXTURE-FLOOD	\$225.72	\$223.92	-0.8%
54	400 WATT HPS-ADDIT'L FIXTURE-FLOOD	\$259.08	\$257.16	-0.7%
55	400 WATT METAL HALIDE-ADDIT'L FIX-FLOOD	\$104.16	\$103.32	-0.8%
56	175 W MV POST TOP WASH	\$315.36	\$313.08	-0.7%
57	175 W MV POST TOP	\$201.12	\$199.68	-0.7%
58	100 W HPS POST TOP WASH	\$309.24	\$306.84	-0.8%
59	100 W HPS POST TOP	\$197.88	\$196.44	-0.7%
60	150 W HPS POST TOP WASH	\$354.24	\$351.48	-0.8%
61	150 W HPS POST TOP BALL	\$242.88	\$241.08	-0.7%
62	250 WATT MET HAL 18 FT DIR EMBEDDED	\$581.64	\$577.32	-0.7%
63	250 WATT MET HAL 12 FT ANCHOR BASED	\$638.64	\$633.84	-0.8%
64	2-250 WATT MET HAL 18 FT DIR EMBEDDED	\$800.52	\$794.52	-0.7%
65	2-250 WATT MET HAL 12 FT ANCHOR BASED	\$857.40	\$850.92	-0.8%
66	250 WATT MET HAL 18 FT DIR EMBED PRI METER	\$534.24	\$530.16	-0.8%
67	250 WATT MET HAL 12 FT ANCHOR BASE PRI METER	\$591.12	\$586.68	-0.8%
68	2-250 WATT MET HAL 18 FT DIR EMBED PRI METER	\$712.20	\$706.80	-0.8%
69	2-250 WATT MET HAL 12 FT ANCHOR BASE PRI METER	\$769.20	\$763.44	-0.7%

Indianapolis Power and Light Company
Vintage Lighting Rate Design
TCJA Revision

Line No.	Description	Current Annual Rates from Compliance Filing	Tax Reform - Proposed Annual Rates	% Change
	(A)	(B)	(C)	(D)
Company Installed, Owned, and Maintained (MU-1)				
70	1000 WATT MV - OVERHEAD	\$258.48	\$257.40	-0.4%
71	1000 WATT MV - METAL COLUMN	\$386.88	\$385.20	-0.4%
72	400 WATT MV - OVERHEAD	\$143.64	\$143.04	-0.4%
73	400 WATT MV - METAL COLUMN	\$203.64	\$202.80	-0.4%
74	175 WATT MV - OVERHEAD	\$102.12	\$101.64	-0.5%
75	175 WATT MV - METAL COLUMN	\$167.88	\$167.16	-0.4%
76	175 W MV - POST TOP	\$163.44	\$162.72	-0.4%
77	175 W MV - POST TOP WASH	\$256.32	\$255.24	-0.4%
78	400 WATT HPS - OVERHEAD	\$171.00	\$170.28	-0.4%
79	400 WATT HPS - TRAFFIC COLUMN	\$171.00	\$170.28	-0.4%
80	400 WATT HPS - METAL COLUMN	\$299.40	\$298.08	-0.4%
81	250 WATT HPS - OVERHEAD	\$140.52	\$139.92	-0.4%
82	250 WATT HPS - TRAFFIC COLUMN	\$140.52	\$139.92	-0.4%
83	250 WATT HPS - METAL COLUMN	\$201.72	\$200.88	-0.4%
84	150 WATT HPS - OVERHEAD	\$111.72	\$111.24	-0.4%
85	150 WATT HPS - TRAFFIC COLUMN	\$111.72	\$111.24	-0.4%
86	150 WATT HPS - METAL COLUMN	\$174.96	\$174.24	-0.4%
87	100 WATT HPS - OVERHEAD	\$95.76	\$95.40	-0.4%
88	100 WATT HPS - TRAFFIC COLUMN	\$95.76	\$95.40	-0.4%
89	100 WATT HPS - METAL COLUMN	\$161.52	\$160.92	-0.4%
90	100 W HPS - POST TOP	\$160.80	\$160.08	-0.4%
91	100 W HPS - POST TOP WASH	\$251.16	\$250.20	-0.4%
92	150 W HPS- POST TOP BALL	\$193.56	\$192.72	-0.4%
93	150 W HPS - POST TOP WASH	\$287.76	\$286.56	-0.4%
94	1-150 & 4-100 WATT HPS - CLUSTER	\$645.96	\$643.20	-0.4%
95	400 WATT HPS-METAL COLUMN-PAINTED BRONZE	\$326.88	\$325.44	-0.4%
96	400 WATT HPS-TRAFFIC COLUMN-PAINT BRONZE	\$175.56	\$174.84	-0.4%
97	250 WATT HPS-METAL COLUMN-PAINTED BRONZE	\$229.20	\$228.24	-0.4%
98	175 WATT MV - FIBERGLASS COLUMN	\$159.72	\$159.12	-0.4%
99	100 WATT HPS - FIBERGLASS COLUMN	\$153.36	\$152.64	-0.5%
100	150 WATT HPS - FIBERGLASS COLUMN	\$166.68	\$165.96	-0.4%
101	250 WATT HPS - FIBERGLASS COLUMN	\$193.56	\$192.72	-0.4%
102	400 WATT HPS - FIBERGLASS COLUMN	\$277.56	\$276.36	-0.4%
103	400 WATT MH SHOEBOX - FIBERGLASS COLUMN	\$253.56	\$252.48	-0.4%
104	2-400 WATT MH SHOEBOX-FIBERGLASS COLUMN	\$344.04	\$342.60	-0.4%
105	150 WATT HPS UPASS 4100HRS -WALL MOUNTED	\$147.36	\$146.76	-0.4%
106	250 W HPS - SHOEBOX	\$203.04	\$202.20	-0.4%
107	2-250 W HPS-SHOEBOX	\$270.12	\$268.92	-0.4%
108	400 WATT HPS UPASS 8760HRS WALL MOUNTED	\$306.72	\$305.40	-0.4%
109	150 WATT HPS UPASS 8760HRS WALL MOUNTED	\$187.68	\$186.84	-0.4%
110	400 W HPS - SHOEBOX	\$247.56	\$246.48	-0.4%
111	2-400 W HPS-SHOEBOX	\$332.16	\$330.72	-0.4%
112	EXCESS MATERIAL FOR CIRCLE CENTRE MALL	\$5,520.60	\$5,497.56	-0.4%
113	PEDESTRIAN LIGHT FOR CIRCLE CENTRE MALL	\$691.20	\$688.32	-0.4%
114	80W LED POST TOP	\$423.36	\$421.56	-0.4%
115	TWIN 80W LED POST TOP	\$686.64	\$683.76	-0.4%

Indianapolis Power and Light Company
Vintage Lighting Rate Design
TCJA Revision

Line No.	Description	Current Annual Rates from Compliance Filing	Tax Reform - Proposed Annual Rates	% Change
	(A)	(B)	(C)	(D)
Customer Installed, Owned, and Maintained (MU-1)				
116	250 WATT MV - CUSTOMER OWNED	\$127.68	\$127.20	-0.4%
117	175 WATT MV - CUSTOMER OWNED	\$79.92	\$79.68	-0.3%
118	400 WATT HPS - CUSTOMER OWNED	\$118.92	\$118.44	-0.4%
119	250 WATT HPS - CUSTOMER OWNED	\$96.24	\$95.76	-0.5%
120	150 WATT HPS - CUSTOMER OWNED	\$74.40	\$74.04	-0.5%
121	1000 WATT HPS - CUSTOMER OWNED	\$243.12	\$242.04	-0.4%
122	175 WATT MV ORNIMENTAL - CUSTOMER OWNED	\$125.04	\$124.56	-0.4%
123	400 WATT HPS-CUSTOMER OWNED WO/MAINT	\$100.92	\$100.56	-0.4%
124	150 WATT HPS - CUSTOMER OWNED WO/MAINT	\$56.40	\$56.16	-0.4%
125	1000 WATT HPS - CUSTOMER OWNED WO/MAINT	\$225.12	\$224.16	-0.4%
Customer Installed, Owned, but Company Maintained (MU-1)				
126	400 WATT HPS - CUSTOMER OWNED W/MAINT	\$118.92	\$118.44	-0.4%
Customer Installed, Owned, but Company Maintained (MU-4)				
127	SEWER MONITOR	\$33.24	\$33.00	-0.7%
128	TRAFFIC SIGNAL	\$427.80	\$426.00	-0.4%
129	AIR RAID SIRENS	\$92.04	\$91.68	-0.4%
130	TRAFFIC COUNTING DEVICE	\$33.24	\$33.00	-0.7%
131	STREET LIGHT	\$68.88	\$68.52	-0.5%
132	CITY TERRITORY	\$8.04	\$8.04	0.0%
133	WI-FI	\$35.88	\$35.76	-0.3%
134	SURVEILLANCE CAMERAS	\$97.92	\$97.44	-0.5%

Indianapolis Power and Light Company
Vintage Lighting Rate Design
TCJA Revision

Line No.	Description	Current Annual Rates from Compliance Filing	Tax Reform - Proposed Annual Rates	% Change
	(A)	(B)	(C)	(D)
LIGHTS WITHOUT ANY INVENTORY (APL-Vintage)				
135	1000-watt Mercury Vapor Lamp (First Luminaire)	\$476.64	\$472.32	-0.9%
136	1000-watt Mercury Vapor Lamp (Additional Luminaire)	\$289.44	\$286.56	-1.0%
137	400-watt High Pressure Sodium Painted Bronze Column (First Luminaire)	\$401.76	\$398.88	-0.7%
138	400-watt High Pressure Sodium Painted Bronze Column (Additional Luminaire)	\$259.20	\$257.76	-0.6%
139	250-watt High Pressure Sodium Painted Bronze Column (First Luminaire)	\$282.24	\$279.36	-1.0%
140	250-watt High Pressure Sodium Painted Bronze Column (Additional Luminaire)	\$226.08	\$224.64	-0.6%
LIGHTS WITHOUT ANY INVENTORY (MU1-Vintage)				
141	250-watt High Pressure Sodium Traffic Pole	\$144.84	\$144.12	-0.5%
142	400-watt Metal Halide Metal Column	\$299.40	\$298.08	-0.4%
143	400-watt Metal Halide - Fiberglass	\$277.56	\$276.36	-0.4%
144	3-150-watt High Pressure Sodium Single Column	\$514.56	\$512.40	-0.4%
145	3-150-watt High Pressure Sodium Twin Column	\$514.56	\$512.40	-0.4%
146	175-watt Mercury Vapor Lamp	\$143.64	\$143.04	-0.4%
147	175-watt Mercury Vapor Lamp	\$177.48	\$176.76	-0.4%
148	1000-watt Mercury Vapor Lamp	\$202.68	\$201.84	-0.4%
149	400-watt Mercury Vapor Lamp	\$108.84	\$108.36	-0.4%
150	5-100-watt Mercury Vapor Cluster	\$235.44	\$234.36	-0.5%
151	100-watt Mercury Vapor Lamp	\$75.60	\$75.24	-0.5%
LIGHTS WITHOUT ANY INVENTORY (MU1-Vintage - Without Maintenance)				
152	1000-watt Mercury Vapor Lamp	\$184.68	\$183.96	-0.4%
153	400-watt Mercury Vapor Lamp	\$90.84	\$90.48	-0.4%
154	250-watt Mercury Vapor Lamp	\$109.68	\$109.20	-0.4%
155	175-watt Mercury Vapor Lamp	\$61.92	\$61.68	-0.4%
156	5-100-watt Mercury Vapor Cluster	\$217.44	\$216.48	-0.4%
157	100-watt Mercury Vapor Lamp	\$57.48	\$57.24	-0.4%
158	250-watt High Pressure Sodium Lamp	\$78.24	\$77.88	-0.5%
159	150-watt High Pressure Sodium Lamp	\$56.40	\$56.16	-0.4%
160	1000-watt High Pressure Sodium Lamp	\$225.12	\$224.16	-0.4%
161	175-watt Mercury Vapor 15' Ornamental Standard	\$107.04	\$106.56	-0.4%
LIGHTS WITHOUT ANY INVENTORY (MU1-Vintage - With Maintenance)				
162	1000-watt Mercury Vapor Lamp	\$202.68	\$201.84	-0.4%
163	400-watt Mercury Vapor Lamp	\$108.84	\$108.36	-0.4%
164	250-watt Mercury Vapor Lamp	\$127.68	\$127.20	-0.4%
165	175-watt Mercury Vapor Lamp	\$79.92	\$79.68	-0.3%
166	5-100-watt Mercury Vapor Cluster	\$235.44	\$234.36	-0.5%
167	100-watt Mercury Vapor Lamp	\$75.60	\$75.24	-0.5%
168	250-watt High Pressure Sodium Lamp	\$96.24	\$95.76	-0.5%
169	150-watt High Pressure Sodium Lamp	\$74.40	\$74.04	-0.5%
170	1000-watt High Pressure Sodium Lamp	\$243.12	\$242.04	-0.4%
171	175-watt Mercury Vapor 15' Ornamental Standard	\$125.04	\$124.56	-0.4%

Indianapolis Power and Light Company
 Lighting Rate Design - New Lights
 TCJA Revision

Line No.	Rate	Watts with Ballast	Description	Current Annual Rates from Compliance Filing	Tax Reform - Proposed Annual Rates	% Change
	(A)	(B)	(C)	(D)	(E)	(F)
APL						
1	APL	130	100 WATT LIGHT	\$223.32	\$216.96	-2.8%
2	APL	186	150 WATT HPS REDDY SENT.	\$243.00	\$235.80	-3.0%
3	APL	303	250 WATT HPS REDDY SENT.	\$265.32	\$258.12	-2.7%
4	APL	469	400 WATT HPS REDDY SENT.	\$300.96	\$293.40	-2.5%
5	APL	469	150 WATT HPS FLOOD - OVERHEAD	\$311.64	\$303.12	-2.7%
6	APL	303	250 WATT HPS FLOOD - OVERHEAD	\$280.68	\$272.16	-3.0%
7	APL	469	400 WATT HPS FLOOD - OVERHEAD	\$314.04	\$305.40	-2.8%
8	APL	0	- WOOD POLE WITH OVERHEAD FEED -	\$237.84	\$228.12	-4.1%
9	APL	0	- WOOD POLE WITH UNDERGROUND FEED -	\$289.44	\$275.40	-4.9%
10	APL	469	400 WATT HPS-1ST FIXTURE	\$502.80	\$478.32	-4.9%
11	APL	303	250 WATT HPS-1ST FIXTURE	\$467.16	\$443.04	-5.2%
12	APL	186	150 WATT HPS-1ST FIXTURE	\$444.84	\$420.72	-5.4%
13	APL	123	100 WATT HPS-1ST FIXTURE	\$423.72	\$400.44	-5.5%
14	APL	469	400 WATT HPS - 1ST FIXTURE PAINTED BRONZ	\$502.80	\$478.32	-4.9%
15	APL	303	250 WATT HPS - 1ST FIXTURE PAINTED BRONZ	\$467.16	\$443.04	-5.2%
16	APL	469	400 WATT HPS-1ST FIXTURE-SHOEBOX	\$499.08	\$474.84	-4.9%
17	APL	303	250 WATT HPS-1ST FIXTURE-SHOEBOX	\$462.36	\$438.60	-5.1%
18	APL	186	150 WATT HPS-1ST FIXTURE-FLOOD	\$431.04	\$408.12	-5.3%
19	APL	303	250 WATT HPS-1ST FIXTURE-FLOOD	\$458.04	\$434.52	-5.1%
20	APL	469	400 WATT HPS-1ST FIXTURE-FLOOD	\$491.28	\$467.76	-4.8%

Indianapolis Power and Light Company
 Lighting Rate Design - New Lights
 TCJA Revision

Line No.	Rate	Watts with Ballast	Description	Current Annual Rates from Compliance Filing	Tax Reform - Proposed Annual Rates	% Change
	(A)	(B)	(C)	(D)	(E)	(F)
21	APL	469	400 WATT HPS-ADDIT'L FIXTURE	\$322.92	\$313.44	-2.9%
22	APL	303	250 WATT HPS-ADDIT'L FIXTURE	\$287.28	\$278.16	-3.2%
23	APL	186	150 WATT HPS-ADDIT'L FIXTURE	\$264.96	\$255.84	-3.4%
24	APL	123	100 WATT HPS-ADDIT'L FIXTURE	\$243.84	\$235.56	-3.4%
25	APL	400	400 WATT HPS -ADDITIONAL FIXTURE-PAINTED	\$308.76	\$299.40	-3.0%
26	APL	250	250 WATT HPS -ADDITIONAL FIXTURE-PAINTED	\$276.48	\$267.48	-3.3%
27	APL	469	400 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	\$314.16	\$305.40	-2.8%
28	APL	303	250 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	\$277.44	\$269.16	-3.0%
29	APL	186	150 WATT HPS-ADDIT'L FIXTURE-FLOOD	\$280.92	\$270.60	-3.7%
30	APL	303	250 WATT HPS-ADDIT'L FIXTURE-FLOOD	\$307.92	\$297.12	-3.5%
31	APL	469	400 WATT HPS-ADDIT'L FIXTURE-FLOOD	\$341.28	\$330.24	-3.2%
32	APL	123	100 W HPS POST TOP WASH	\$444.24	\$419.16	-5.6%
33	APL	123	100 W HPS POST TOP	\$304.08	\$290.76	-4.4%
34	APL	186	150 W HPS POST TOP WASH	\$505.32	\$476.16	-5.8%
35	APL	186	150 W HPS POST TOP BALL	\$395.04	\$375.00	-5.1%
36	APL	294	250 WATT MH 18' DIRECT EMBEDDED	\$578.52	\$544.92	-5.8%
37	APL	294	250 WATT MH 12' ANCHOR BASED	\$609.36	\$573.12	-5.9%
38	APL	588	2-250 WATT MH 18' DIRECT EMBEDDED	\$801.48	\$753.72	-6.0%
39	APL	588	2-250 WATT MH 12' ANCHOR BASED	\$831.60	\$781.32	-6.0%
40	APL	294	250 WATT MH 18' DIRECT EMBEDDED - METERED	\$518.52	\$485.16	-6.4%
41	APL	294	250 WATT MH 12' ANCHOR BASED - METERED	\$549.24	\$513.36	-6.5%
42	APL	588	2-250 WATT MH 18' DIRECT EMBEDDED - METERED	\$681.36	\$634.44	-6.9%
43	APL	588	2-250 WATT MH 12' ANCHOR BASED - METERED	\$711.48	\$661.92	-7.0%

Indianapolis Power and Light Company
 Lighting Rate Design - New Lights
 TCJA Revision

Line No.	Rate	Watts with Ballast	Description	Current Annual Rates from Compliance Filing	Tax Reform - Proposed Annual Rates	% Change
	(A)	(B)	(C)	(D)	(E)	(F)
MU-1						
1	MU-1	469	400 WATT HPS - OVERHEAD	\$379.68	\$361.68	-4.7%
2	MU-1	469	400 WATT HPS - TRAFFIC COLUMN	\$354.72	\$338.88	-4.5%
3	MU-1	469	400 WATT HPS - METAL COLUMN	\$561.84	\$527.88	-6.0%
4	MU-1	303	250 WATT HPS - OVERHEAD	\$342.00	\$324.36	-5.2%
5	MU-1	303	250 WATT HPS - TRAFFIC COLUMN	\$317.04	\$301.56	-4.9%
6	MU-1	303	250 WATT HPS - METAL COLUMN	\$524.28	\$490.56	-6.4%
7	MU-1	186	150 WATT HPS - OVERHEAD	\$318.12	\$300.60	-5.5%
8	MU-1	186	150 WATT HPS - TRAFFIC COLUMN	\$293.16	\$277.80	-5.2%
9	MU-1	186	150 WATT HPS - METAL COLUMN	\$458.40	\$428.52	-6.5%
10	MU-1	123	100 WATT HPS - OVERHEAD	\$296.64	\$279.84	-5.7%
11	MU-1	123	100 WATT HPS - TRAFFIC COLUMN	\$271.68	\$257.04	-5.4%
12	MU-1	123	100 WATT HPS - METAL COLUMN	\$447.12	\$417.12	-6.7%
13	MU-1	123	100 W HPS - POST TOP	\$254.04	\$241.08	-5.1%
14	MU-1	123	100 W HPS - POST TOP WASH	\$385.56	\$361.08	-6.3%
15	MU-1	186	150 W HPS- POST TOP BALL	\$342.36	\$322.68	-5.7%
16	MU-1	186	150 W HPS - POST TOP WASH	\$445.44	\$416.64	-6.5%
17	MU-1	678	1-150 & 4-100 WATT HPS - CLUSTER	\$972.72	\$906.24	-6.8%
18	MU-1	469	400 WATT HPS-METAL COLUMN-PAINTED BRONZE	\$564.12	\$529.80	-6.1%
19	MU-2	469	400 WATT HPS-TRAFFIC COLUMN-PAINT BRONZE	\$264.60	\$256.68	-3.0%
20	MU-3	303	250 WATT HPS-METAL COLUMN-PAINTED BRONZE	\$529.56	\$495.48	-6.4%
21	MU-4	303	250 WATT HPS-TRAFFIC COLUMN-PAINT BRONZE	\$230.04	\$222.24	-3.4%
22	MU-5	123	100 WATT HPS - FIBERGLASS COLUMN	\$335.16	\$315.00	-6.0%
23	MU-6	186	150 WATT HPS - FIBERGLASS COLUMN	\$346.32	\$326.28	-5.8%
24	MU-1	303	250 WATT HPS - FIBERGLASS COLUMN	\$380.52	\$359.52	-5.5%
25	MU-1	469	400 WATT HPS - FIBERGLASS COLUMN	\$418.20	\$396.72	-5.1%
26	MU-1	186	150 WATT HPS UPASS 4100HRS -WALL MOUNTED	\$239.88	\$229.32	-4.4%

Indianapolis Power and Light Company
 Lighting Rate Design - New Lights
 TCJA Revision

Line No.	Rate	Watts with Ballast	Description	Current Annual Rates from Compliance Filing	Tax Reform - Proposed Annual Rates	% Change
	(A)	(B)	(C)	(D)	(E)	(F)
27	MU-1	303	250 W HPS - SHOEBOX	\$409.20	\$385.68	-5.7%
28	MU-1	606	2-250 W HPS-SHOEBOX	\$542.16	\$512.28	-5.5%
29	MU-1	469	400 WATT HPS UPASS 8760HRS WALL MOUNTED	\$406.80	\$393.12	-3.4%
30	MU-1	186	150 WATT HPS UPASS 8760HRS WALL MOUNTED	\$269.28	\$258.60	-4.0%
31	MU-1	469	400 W HPS - SHOEBOX	\$447.84	\$423.84	-5.4%
32	MU-1	938	2-400 W HPS-SHOEBOX	\$571.92	\$545.16	-4.7%
33	MU-1	469	400 WATT HPS-CUSTOMER OWNED WO/MAINT	\$154.56	\$153.36	-0.8%
34	MU-1	303	250 WATT HPS - CUSTOMER OWNED WO/MAINT	\$118.56	\$117.60	-0.8%
35	MU-1	186	150 WATT HPS - CUSTOMER OWNED WO/MAINT	\$93.12	\$92.40	-0.8%
36	MU-1	1105	1000 WATT HPS - CUSTOMER OWNED WO/MAINT	\$292.44	\$290.28	-0.7%
37	MU-1	469	400 WATT HPS - CUSTOMER OWNED W/MAINT	\$186.24	\$185.16	-0.6%
38	MU-1	303	250 WATT HPS CUSTOMER OWNED W/MAINT	\$150.24	\$149.40	-0.6%
39	MU-1	186	150 WATT HPS CUSTOMER OWNED W/MAINT	\$124.92	\$124.20	-0.6%
40	MU-1	1105	1000 WATT HPS CUSTOMER OWNED W/MAINT	\$324.24	\$321.96	-0.7%
41	MU-1	186	PEDESTRIAN LIGHT FOR CIRCLE CENTRE MALL	\$447.48	\$418.56	-6.5%
42	MU-1	100	80W LED POST TOP	\$622.44	\$576.72	-7.3%
43	MU-1	200	TWIN 80W LED POST TOP	\$932.28	\$861.00	-7.6%

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Production-Fixed	Transmission Function	Direct Land Function	Direct Structures	Station Equipment	Direct Station Equipment	Primary Distribution-	
			Function 5 F_PRODU_GEN_CP	6 F_TRANS_TRANS_12CP	7 F_DSTRB_LAND_DIR	8 F_DSTRB_STRUC_DIR	9 F_DSTRB_DIST_NCP	10 F_DSTRB_STEQUIP_DIR	11 F_DSTPR_DIST_NCP	
RATE BASE										
Plant-in Service										
Intangible Plant										
301 ORGANIZATION	PTDPLT	46,415	29,256	2,782	1	17	3,755	350	3,430	
302 FRANCHISES & CONSENTS	PTDPLT									
303 MISC. INTANGIBLE PLANT	PTDPLT	97,655,981	61,554,904	5,853,324	1,977	35,997	7,901,164	736,276	7,216,121	
Sub-total		97,702,396	61,584,060	5,856,106	1,978	36,014	7,904,919	736,626	7,219,551	
Production Plant										
310-317 STEAM	GEN_CP	2,457,184,056	2,457,184,056							
330-336 HYDRO	GEN_CP									
340-346 OTHER	GEN_CP	192,519,430	192,519,430							
Sub-total		2,649,703,486	2,649,703,486							
Other										
Sub-total										
Transmission Plant										
350 LAND AND LAND RIGHTS	TRANS_12CP	18,153,675		18,153,675						
352 STRUCTURES & IMPROVEMENTS	TRANS_12CP	2,616,414		2,616,414						
353 STATION EQUIPMENT	TRANS_12CP	111,021,122		111,021,122						
354 TOWERS & FIXTURES	TRANS_12CP	44,599,143		44,599,143						
355 POLES & FIXTURES	TRANS_12CP	27,834,517		27,834,517						
356 OVERHEAD CONDUCTORS & DEVICES	TRANS_12CP	47,738,667		47,738,667						
357 UNDERGROUND CONDUIT	TRANS_12CP	116		116						
358 UNDERGROUND CONDUCTORS & DEV.	TRANS_12CP									
359 ARO - Transmission	TRANS_12CP									
Sub-total		251,963,654		251,963,654						
Distribution Plant										
360 LAND AND LAND RIGHTS	DPLT	3,918,091			256	4,663	1,023,460	95,372	934,725	
360 LAND AND LAND RIGHTS - DIRECT	LAND_DIR	84,266			84,266					
361 STRUCTURES & IMPROVEMENTS	DPLT	8,651,863			565	10,296	2,259,988	210,599	2,064,044	
361 STRUCTURES & IMPROVEMENTS - DIRECT	STRUC_DIR	1,534,585				1,534,585				
362 STATION EQUIPMENT	DIST_NCP	131,178,434					131,178,434			
362 STATION EQUIPMENT - DIRECT	STEQUIP_DIR	31,387,970								
364 POLES TOWERS & FIXTURES - PRI - DEMAND	DIST_NCP	68,570,113						31,387,970		
364 POLES TOWERS & FIXTURES - PRI - CUSTOMER	PRICST	31,491,854							68,570,113	
364 POLES TOWERS & FIXTURES - SEC - DEMAND	SEC_NCP	15,679,264								
364 POLES TOWERS & FIXTURES - SEC - CUSTOMER	SECCST	17,585,841								
365 OVERHEAD CONDUCTORS - PRI - DEMAND	DIST_NCP	68,230,421							68,230,421	
365 OVERHEAD CONDUCTORS - PRI - CUSTOMER	PRICST	37,216,593								
365 OVERHEAD CONDUCTORS - SEC - DEMAND	SEC_NCP	58,101,628								
365 OVERHEAD CONDUCTORS - SEC - CUSTOMER	SECCST	15,722,039								
366 UNDERGROUND CONDUIT - PRI - DEMAND	DIST_NCP	51,085,199							51,085,199	
366 UNDERGROUND CONDUIT - PRI - CUSTOMER	PRICST	32,240,132								
366 UNDERGROUND CONDUIT - SEC - DEMAND	SEC_NCP	10,733,665								
366 UNDERGROUND CONDUIT - SEC - CUSTOMER	SECCST	3,786,626								
367 UNDERGROUND CONDUCTORS - PRI - DEMAND	DIST_NCP	119,742,447							119,742,447	
367 UNDERGROUND CONDUCTORS - PRI - CUSTOMER	PRICST	75,570,075								
367 UNDERGROUND CONDUCTORS - SEC - DEMAND	SEC_NCP	25,159,445								
367 UNDERGROUND CONDUCTORS - SEC - CUSTOMER	SECCST	8,875,757								
368 LINE TRANSFORMERS	DIST_NCP	205,653,581					205,653,581			
369 SERVICES	SERV	119,352,251								
370 METERS	METERS	58,733,332								
371 INSTALLATIONS ON CUST PREMISES	APLIGT	38,416,684								
373 STREET LIGHTING & SIGNAL SYSTEMS	STRLGHT	63,354,519								
374 ARO - Distribution	DPLT									
Sub-total		1,302,056,673			85,087	1,549,544	340,115,463	31,693,941	310,626,948	

IPL CLASS COST OF SERVICE STUDY
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 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Secondary Distribution-Demand	Primary Distribution-	Secondary Distribution-	Services Function	Meters Function	Dusk-to-Dawn	Street and Traffic
			Function 12 F_DSTSC_SEC_NCP	Customer Function 13 F_DSTPR_PRCST	Customer Function 14 F_DSTSC_SECCST	15 F_CUSTS_SERV	16 F_CUSTS_METERS	Lighting Function 17 F_CUSTS_APLIGHT	Lighting Function 18 F_CUSTS_STTRLGT
RATE BASE									
Plant-in Service									
Intangible Plant									
301 ORGANIZATION	PTDPLT	46,415	1,223	1,968	513	1,331	655	428	706
302 FRANCHISES & CONSENTS	PTDPLT	-	-	-	-	-	-	-	-
303 MISC. INTANGIBLE PLANT	PTDPLT	97,655,981	2,572,654	4,140,648	1,078,337	2,799,679	1,377,724	901,151	1,486,125
Sub-total		97,702,396	2,573,877	4,142,616	1,078,850	2,801,010	1,378,379	901,579	1,486,831
Production Plant									
310-317 STEAM	GEN_CP	2,457,184,056	-	-	-	-	-	-	-
330-336 HYDRO	GEN_CP	-	-	-	-	-	-	-	-
340-346 OTHER	GEN_CP	192,519,430	-	-	-	-	-	-	-
Sub-total		2,649,703,486	-	-	-	-	-	-	-
Other									
Sub-total		-	-	-	-	-	-	-	-
Transmission Plant									
350 LAND AND LAND RIGHTS	TRANS_12CP	18,153,675	-	-	-	-	-	-	-
352 STRUCTURES & IMPROVEMENTS	TRANS_12CP	2,616,414	-	-	-	-	-	-	-
353 STATION EQUIPMENT	TRANS_12CP	111,021,122	-	-	-	-	-	-	-
354 TOWERS & FIXTURES	TRANS_12CP	44,599,143	-	-	-	-	-	-	-
355 POLES & FIXTURES	TRANS_12CP	27,834,517	-	-	-	-	-	-	-
356 OVERHEAD CONDUCTORS & DEVICES	TRANS_12CP	47,738,667	-	-	-	-	-	-	-
357 UNDERGROUND CONDUIT	TRANS_12CP	116	-	-	-	-	-	-	-
358 UNDERGROUND CONDUCTORS & DEV.	TRANS_12CP	-	-	-	-	-	-	-	-
359 ARO - Transmission	TRANS_12CP	-	-	-	-	-	-	-	-
Sub-total		251,963,654	-	-	-	-	-	-	-
Distribution Plant									
360 LAND AND LAND RIGHTS	DPLT	3,918,091	333,243	536,350	139,680	362,651	178,461	116,729	192,502
360 LAND AND LAND RIGHTS - DIRECT	LAND_DIR	84,266	-	-	-	-	-	-	-
361 STRUCTURES & IMPROVEMENTS	DPLT	8,651,863	735,862	1,184,359	308,439	800,799	394,074	257,758	425,080
361 STRUCTURES & IMPROVEMENTS - DIRECT	STRUC_DIR	1,534,585	-	-	-	-	-	-	-
362 STATION EQUIPMENT	DIST_NCP	131,178,434	-	-	-	-	-	-	-
362 STATION EQUIPMENT - DIRECT	STEQUIP_DIR	31,387,970	-	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - PRI - DEMAND	DIST_NCP	68,570,113	-	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - PRI - CUSTOMER	PRICST	31,491,854	-	31,491,854	-	-	-	-	-
364 POLES TOWERS & FIXTURES - SEC - DEMAND	SEC_NCP	15,679,264	15,679,264	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - SEC - CUSTOMER	SECCST	17,585,841	-	-	17,585,841	-	-	-	-
365 OVERHEAD CONDUCTORS - PRI - DEMAND	DIST_NCP	68,230,421	-	-	-	-	-	-	-
365 OVERHEAD CONDUCTORS - PRI - CUSTOMER	PRICST	37,216,593	-	37,216,593	-	-	-	-	-
365 OVERHEAD CONDUCTORS - SEC - DEMAND	SEC_NCP	58,101,628	58,101,628	-	-	-	-	-	-
365 OVERHEAD CONDUCTORS - SEC - CUSTOMER	SECCST	15,722,039	-	-	15,722,039	-	-	-	-
366 UNDERGROUND CONDUIT - PRI - DEMAND	DIST_NCP	51,085,199	-	-	-	-	-	-	-
366 UNDERGROUND CONDUIT - PRI - CUSTOMER	PRICST	32,240,132	-	32,240,132	-	-	-	-	-
366 UNDERGROUND CONDUIT - SEC - DEMAND	SEC_NCP	10,733,665	10,733,665	-	-	-	-	-	-
366 UNDERGROUND CONDUIT - SEC - CUSTOMER	SECCST	3,786,626	-	-	3,786,626	-	-	-	-
367 UNDERGROUND CONDUCTORS - PRI - DEMAND	DIST_NCP	119,742,447	-	-	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - PRI - CUSTOMER	PRICST	75,570,075	-	75,570,075	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - SEC - DEMAND	SEC_NCP	25,159,445	25,159,445	-	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - SEC - CUSTOMER	SECCST	8,875,757	-	-	8,875,757	-	-	-	-
368 LINE TRANSFORMERS	DIST_NCP	205,653,581	-	-	-	-	-	-	-
369 SERVICES	SERV	119,352,251	-	-	-	119,352,251	-	-	-
370 METERS	METERS	58,733,332	-	-	-	-	58,733,332	-	-
371 INSTALLATIONS ON CUST PREMISES	APLIGHT	38,416,684	-	-	-	-	-	38,416,684	-
373 STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	63,354,519	-	-	-	-	-	-	63,354,519
374 ARO - Distribution	DPLT	-	-	-	-	-	-	-	-
Sub-total		1,302,056,673	110,743,107	178,239,364	46,418,381	120,515,700	59,305,866	38,791,171	63,972,101

IPL CLASS COST OF SERVICE STUDY
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Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Meter Reading	Customer Records &	Uncollectible Accounts	Misc. Customer Service	Production-Variable	Connection Fees	Other Revenues
			Function 19	Collections Function 20	Function 21	& Information Function 22	Function 23	Revenue Function 24	Function 25
			F_CUSSV_MTREAD	F_CUSSV_RECCLLEC	F_CUSSV_GRSWRTOFF	F_CUSSV_CUST_SERV	F_PRODU_ENRGYSRC	F_REVNU_CONN_EARN	F_REVNU_RETAIL_SALES
RATE BASE									
Plant-in Service									
Intangible Plant									
301 ORGANIZATION	PTDPLT	46,415	-	-	-	-	-	-	-
302 FRANCHISES & CONSENTS	PTDPLT	-	-	-	-	-	-	-	-
303 MISC. INTANGIBLE PLANT	PTDPLT	97,655,981	-	-	-	-	-	-	-
Sub-total		97,702,396	-	-	-	-	-	-	-
Production Plant									
310-317 STEAM	GEN_CP	2,457,184,056	-	-	-	-	-	-	-
330-336 HYDRO	GEN_CP	-	-	-	-	-	-	-	-
340-346 OTHER	GEN_CP	192,519,430	-	-	-	-	-	-	-
Sub-total		2,649,703,486	-	-	-	-	-	-	-
Other									
Sub-total		-	-	-	-	-	-	-	-
Transmission Plant									
350 LAND AND LAND RIGHTS	TRANS_12CP	18,153,675	-	-	-	-	-	-	-
352 STRUCTURES & IMPROVEMENTS	TRANS_12CP	2,616,414	-	-	-	-	-	-	-
353 STATION EQUIPMENT	TRANS_12CP	111,021,122	-	-	-	-	-	-	-
354 TOWERS & FIXTURES	TRANS_12CP	44,599,143	-	-	-	-	-	-	-
355 POLES & FIXTURES	TRANS_12CP	27,834,517	-	-	-	-	-	-	-
356 OVERHEAD CONDUCTORS & DEVICES	TRANS_12CP	47,738,667	-	-	-	-	-	-	-
357 UNDERGROUND CONDUIT	TRANS_12CP	116	-	-	-	-	-	-	-
358 UNDERGROUND CONDUCTORS & DEV.	TRANS_12CP	-	-	-	-	-	-	-	-
359 ARO - Transmission	TRANS_12CP	-	-	-	-	-	-	-	-
Sub-total		251,963,654	-	-	-	-	-	-	-
Distribution Plant									
360 LAND AND LAND RIGHTS	DPLT	3,918,091	-	-	-	-	-	-	-
360 LAND AND LAND RIGHTS - DIRECT	LAND_DIR	84,266	-	-	-	-	-	-	-
361 STRUCTURES & IMPROVEMENTS	DPLT	8,651,863	-	-	-	-	-	-	-
361 STRUCTURES & IMPROVEMENTS - DIRECT	STRUC_DIR	1,534,585	-	-	-	-	-	-	-
362 STATION EQUIPMENT	DIST_NCP	131,178,434	-	-	-	-	-	-	-
362 STATION EQUIPMENT - DIRECT	STEQUIP_DIR	31,387,970	-	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - PRI - DEMAND	DIST_NCP	68,570,113	-	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - PRI - CUSTOMER	PRICST	31,491,854	-	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - SEC - DEMAND	SEC_NCP	15,679,264	-	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - SEC - CUSTOMER	SECCST	17,585,841	-	-	-	-	-	-	-
365 OVERHEAD CONDUCTORS - PRI - DEMAND	DIST_NCP	68,230,421	-	-	-	-	-	-	-
365 OVERHEAD CONDUCTORS - PRI - CUSTOMER	PRICST	37,216,593	-	-	-	-	-	-	-
365 OVERHEAD CONDUCTORS - SEC - DEMAND	SEC_NCP	58,101,628	-	-	-	-	-	-	-
365 OVERHEAD CONDUCTORS - SEC - CUSTOMER	SECCST	15,722,039	-	-	-	-	-	-	-
366 UNDERGROUND CONDUIT - PRI - DEMAND	DIST_NCP	51,085,199	-	-	-	-	-	-	-
366 UNDERGROUND CONDUIT - PRI - CUSTOMER	PRICST	32,240,132	-	-	-	-	-	-	-
366 UNDERGROUND CONDUIT - SEC - DEMAND	SEC_NCP	10,733,865	-	-	-	-	-	-	-
366 UNDERGROUND CONDUIT - SEC - CUSTOMER	SECCST	3,786,626	-	-	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - PRI - DEMAND	DIST_NCP	119,742,447	-	-	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - PRI - CUSTOMER	PRICST	75,570,075	-	-	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - SEC - DEMAND	SEC_NCP	25,159,445	-	-	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - SEC - CUSTOMER	SECCST	8,875,757	-	-	-	-	-	-	-
368 LINE TRANSFORMERS	DIST_NCP	205,653,581	-	-	-	-	-	-	-
369 SERVICES	SERV	119,352,251	-	-	-	-	-	-	-
370 METERS	METERS	58,733,332	-	-	-	-	-	-	-
371 INSTALLATIONS ON CUST PREMISES	APLIGHT	38,416,684	-	-	-	-	-	-	-
373 STREET LIGHTING & SIGNAL SYSTEMS	STRLGT	63,354,519	-	-	-	-	-	-	-
374 ARO - Distribution	DPLT	-	-	-	-	-	-	-	-
Sub-total		1,302,056,673	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
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 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Residential Sales	Small C&I Sales Function	Large C&I Sales Function	Street and Traffic	APL Revenue	Sales for Resale	Collect Charges	Rent from Electric	Fuel and Purchased Power
			Function 26 F_REVNU_RES_SALES	27 F_REVNU_SCOM_SALES	28 F_REVNU_LGCOM_SALES	Lighting Revenue Function 29 F_REVNU_LGHTREV	Function 30 F_REVNU_APLREV	Function 31 F_REVNU_REV_12CP	Revenue Function 32 F_REVNU_LT_FEES	Property Function 33 F_REVNU_INTDPLT	Revenue Function 34 F_FUELS_FUL_ENRGYSRC
RATE BASE											
Plant-in Service											
Intangible Plant											
301 ORGANIZATION	PTDPLT	46,415	-	-	-	-	-	-	-	-	-
302 FRANCHISES & CONSENTS	PTDPLT	-	-	-	-	-	-	-	-	-	-
303 MISC. INTANGIBLE PLANT	PTDPLT	97,655,981	-	-	-	-	-	-	-	-	-
Sub-total		97,702,396	-	-	-	-	-	-	-	-	-
Production Plant											
310-317 STEAM	GEN_CP	2,457,184,056	-	-	-	-	-	-	-	-	-
330-336 HYDRO	GEN_CP	-	-	-	-	-	-	-	-	-	-
340-346 OTHER	GEN_CP	192,519,430	-	-	-	-	-	-	-	-	-
Sub-total		2,649,703,486	-	-	-	-	-	-	-	-	-
Other											
Sub-total		-	-	-	-	-	-	-	-	-	-
Transmission Plant											
350 LAND AND LAND RIGHTS	TRANS_12CP	18,153,675	-	-	-	-	-	-	-	-	-
352 STRUCTURES & IMPROVEMENTS	TRANS_12CP	2,616,414	-	-	-	-	-	-	-	-	-
353 STATION EQUIPMENT	TRANS_12CP	111,021,122	-	-	-	-	-	-	-	-	-
354 TOWERS & FIXTURES	TRANS_12CP	44,599,143	-	-	-	-	-	-	-	-	-
355 POLES & FIXTURES	TRANS_12CP	27,834,517	-	-	-	-	-	-	-	-	-
356 OVERHEAD CONDUCTORS & DEVICES	TRANS_12CP	47,738,667	-	-	-	-	-	-	-	-	-
357 UNDERGROUND CONDUIT	TRANS_12CP	116	-	-	-	-	-	-	-	-	-
358 UNDERGROUND CONDUCTORS & DEV.	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
359 ARO - Transmission	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
Sub-total		251,963,654	-	-	-	-	-	-	-	-	-
Distribution Plant											
360 LAND AND LAND RIGHTS	DPLT	3,918,091	-	-	-	-	-	-	-	-	-
360 LAND AND LAND RIGHTS - DIRECT	LAND_DIR	84,266	-	-	-	-	-	-	-	-	-
361 STRUCTURES & IMPROVEMENTS	DPLT	8,651,863	-	-	-	-	-	-	-	-	-
361 STRUCTURES & IMPROVEMENTS - DIRECT	STRUC_DIR	1,534,585	-	-	-	-	-	-	-	-	-
362 STATION EQUIPMENT	DIST_NCP	131,178,434	-	-	-	-	-	-	-	-	-
362 STATION EQUIPMENT - DIRECT	STEQUIP_DIR	31,387,970	-	-	-	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - PRI - DEMAND	DIST_NCP	68,570,113	-	-	-	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - PRI - CUSTOMER	PRICST	31,491,854	-	-	-	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - SEC - DEMAND	SEC_NCP	15,679,264	-	-	-	-	-	-	-	-	-
364 POLES TOWERS & FIXTURES - SEC - CUSTOMER	SECCST	17,585,841	-	-	-	-	-	-	-	-	-
365 OVERHEAD CONDUCTORS - PRI - DEMAND	DIST_NCP	68,230,421	-	-	-	-	-	-	-	-	-
365 OVERHEAD CONDUCTORS - PRI - CUSTOMER	PRICST	37,216,593	-	-	-	-	-	-	-	-	-
365 OVERHEAD CONDUCTORS - SEC - DEMAND	SEC_NCP	58,101,628	-	-	-	-	-	-	-	-	-
365 OVERHEAD CONDUCTORS - SEC - CUSTOMER	SECCST	15,722,039	-	-	-	-	-	-	-	-	-
366 UNDERGROUND CONDUIT - PRI - DEMAND	DIST_NCP	51,085,199	-	-	-	-	-	-	-	-	-
366 UNDERGROUND CONDUIT - PRI - CUSTOMER	PRICST	32,240,132	-	-	-	-	-	-	-	-	-
366 UNDERGROUND CONDUIT - SEC - DEMAND	SEC_NCP	10,733,665	-	-	-	-	-	-	-	-	-
366 UNDERGROUND CONDUIT - SEC - CUSTOMER	SECCST	3,786,626	-	-	-	-	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - PRI - DEMAND	DIST_NCP	119,742,447	-	-	-	-	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - PRI - CUSTOMER	PRICST	75,570,075	-	-	-	-	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - SEC - DEMAND	SEC_NCP	25,159,445	-	-	-	-	-	-	-	-	-
367 UNDERGROUND CONDUCTORS - SEC - CUSTOMER	SECCST	8,875,757	-	-	-	-	-	-	-	-	-
368 LINE TRANSFORMERS	DIST_NCP	205,653,581	-	-	-	-	-	-	-	-	-
369 SERVICES	SERV	119,352,251	-	-	-	-	-	-	-	-	-
370 METERS	METERS	58,733,332	-	-	-	-	-	-	-	-	-
371 INSTALLATIONS ON CUST PREMISES	APLIGHT	38,416,684	-	-	-	-	-	-	-	-	-
373 STREET LIGHTING & SIGNAL SYSTEMS	STRLGT	63,354,519	-	-	-	-	-	-	-	-	-
374 ARO - Distribution	DPLT	-	-	-	-	-	-	-	-	-	-
Sub-total		1,302,056,673	-	-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Production-Fixed Function	Transmission Function	Direct Land Function	Direct Structures Function	Station Equipment Function	Direct Station Equipment Function	Primary Distribution- Demand Function
				5 F_PRODU_GEN_CP	6 F_TRANS_TRANS_12CP	7 F_DSTRB_LAND_DIR	8 F_DSTRB_STRUC_DIR	9 F_DSTRB_DIST_NCP	10 F_DSTRB_STEQUIP_DIR	11 F_DSTPR_DIST_NCP
General Plant										
389	LAND AND LAND RIGHTS	LABOR	3,752,700	2,249,702	200,765	11	964	133,841	21,922	213,105
390	STRUCTURES & IMPROVEMENTS	LABOR	71,432,248	42,822,842	3,821,545	208	18,355	2,547,648	417,288	4,056,426
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	15,399,767	9,231,990	823,870	45	3,957	549,236	89,961	874,507
391.2	COMPUTER EQUIPMENT	LABOR	21,986,308	13,180,548	1,176,243	64	5,650	784,147	128,438	1,248,538
392	TRANSPORTATION EQUIPMENT	LABOR	32,356,506	19,397,367	1,731,037	94	8,314	1,154,002	189,018	1,837,430
393	STORES EQUIPMENT	LABOR	2,856,398	1,712,379	152,814	8	734	101,874	16,686	162,206
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	15,299,346	9,171,789	818,498	45	3,931	545,655	89,375	868,805
395	LABORATORY EQUIPMENT	LABOR	9,385,895	5,626,740	502,135	27	2,412	334,750	54,830	532,997
396	POWER OPERATED EQUIPMENT	LABOR	2,384,502	1,429,483	127,568	7	613	85,044	13,930	135,409
397	COMMUNICATION EQUIPMENT	LABOR	21,500,446	12,889,279	1,150,250	63	5,525	766,818	125,600	1,220,947
398	MISCELLANEOUS EQUIPMENT	LABOR	3,351,376	2,009,113	179,295	10	861	119,528	19,578	190,315
399.1	ARO - General	LABOR	-	-	-	-	-	-	-	-
	Sub-total		199,705,492	119,721,231	10,684,020	583	51,316	7,122,542	1,166,626	11,340,685
Common Plant										
	Sub-total		-	-	-	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE		4,501,131,701	2,831,008,777	268,503,780	87,647	1,636,874	355,142,924	33,597,194	329,187,184
Accumulated Reserve for Depreciation										
Intangible Plant										
301	ORGANIZATION	PTDPLT	-	-	-	-	-	-	-	-
302	FRANCHISES & CONSENTS	PTDPLT	-	-	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT (111.303)	PTDPLT	(84,945,832)	(53,543,305)	(5,091,501)	(1,719)	(31,312)	(6,872,809)	(640,448)	(6,276,926)
	Sub-total		(84,945,832)	(53,543,305)	(5,091,501)	(1,719)	(31,312)	(6,872,809)	(640,448)	(6,276,926)
Production Plant										
310-316	STEAM	GEN_CP	(1,327,917,274)	(1,327,917,274)	-	-	-	-	-	-
330-336	HYDRO	GEN_CP	-	-	-	-	-	-	-	-
340-346	OTHER	GEN_CP	(124,037,248)	(124,037,248)	-	-	-	-	-	-
	Sub-total		(1,451,954,522)	(1,451,954,522)	-	-	-	-	-	-
Storage and Processing Plant										
	Sub-total		-	-	-	-	-	-	-	-
Transmission Plant										
350	LAND AND LAND RIGHTS	TRANS_12CP	(7,737,258)	-	(7,737,258)	-	-	-	-	-
352	STRUCTURES & IMPROVEMENTS	TRANS_12CP	(2,002,867)	-	(2,002,867)	-	-	-	-	-
353	STATION EQUIPMENT	TRANS_12CP	(56,432,536)	-	(56,432,536)	-	-	-	-	-
354	TOWERS & FIXTURES	TRANS_12CP	(36,576,207)	-	(36,576,207)	-	-	-	-	-
355	POLES & FIXTURES	TRANS_12CP	(10,859,385)	-	(10,859,385)	-	-	-	-	-
356	OVERHEAD CONDUCTORS & DEVICES	TRANS_12CP	(41,666,458)	-	(41,666,458)	-	-	-	-	-
357	UNDERGROUND CONDUIT	TRANS_12CP	(1)	-	(1)	-	-	-	-	-
358	UNDERGROUND CONDUCTORS & DEV.	TRANS_12CP	-	-	-	-	-	-	-	-
359.1	ASSET RETIREMENT COSTS-TRANSMISSION	TRANS_12CP	-	-	-	-	-	-	-	-
	Sub-total		(155,274,712)	-	(155,274,712)	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
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Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Secondary	Primary	Secondary	Services	Meters	Dusk-to-Dawn	Street and Traffic
				Distribution-Demand Function	Distribution- Customer Function	Distribution- Customer Function	Function	Function	Lighting Function	Lighting Function
				12	13	14	15	16	17	18
				F_DSTSC_SEC_NCP	F_DSTPR_PRICST	F_DSTSC_SECCST	F_CUSTS_SERV	F_CUSTS_METERS	F_CUSTS_APLIGHT	F_CUSTS_STTRLGT
General Plant										
389	LAND AND LAND RIGHTS	LABOR	3,752,700	91,389	116,248	39,774	15,507	187,642	90,317	40,703
390	STRUCTURES & IMPROVEMENTS	LABOR	71,432,248	1,739,572	2,212,767	757,096	295,178	3,571,749	1,719,178	774,779
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	15,399,767	375,027	477,041	163,219	63,636	770,018	370,630	167,031
391.2	COMPUTER EQUIPMENT	LABOR	21,986,308	535,427	681,073	233,028	90,853	1,099,358	529,150	238,471
392	TRANSPORTATION EQUIPMENT	LABOR	32,356,506	787,970	1,002,312	342,940	133,706	1,617,887	778,732	350,950
393	STORES EQUIPMENT	LABOR	2,856,398	69,561	88,483	30,274	11,803	142,825	68,746	30,981
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	15,299,346	372,581	473,930	162,155	63,221	764,997	368,213	165,942
395	LABORATORY EQUIPMENT	LABOR	9,385,895	228,572	290,748	99,479	38,785	469,313	225,893	101,803
396	POWER OPERATED EQUIPMENT	LABOR	2,384,502	58,069	73,865	25,273	9,853	119,230	57,388	25,863
397	COMMUNICATION EQUIPMENT	LABOR	21,500,446	523,595	666,022	227,879	88,846	1,075,063	517,457	233,201
398	MISCELLANEOUS EQUIPMENT	LABOR	3,351,376	81,615	103,816	35,521	13,849	167,575	80,658	36,350
399.1	ARO - General	LABOR	-	-	-	-	-	-	-	-
	Sub-total		199,705,492	4,863,378	6,186,306	2,116,639	825,238	9,985,657	4,806,361	2,166,074
Common Plant										
	Sub-total		-	-	-	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE		4,501,131,701	118,180,362	188,568,285	49,613,870	124,141,948	70,669,903	44,499,112	67,625,006
Accumulated Reserve for Depreciation										
Intangible Plant										
301	ORGANIZATION	PTDPLT	-	-	-	-	-	-	-	-
302	FRANCHISES & CONSENTS	PTDPLT	-	-	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT (111.303)	PTDPLT	(84,945,832)	(2,237,817)	(3,601,733)	(937,989)	(2,435,295)	(1,198,410)	(783,864)	(1,292,702)
	Sub-total		(84,945,832)	(2,237,817)	(3,601,733)	(937,989)	(2,435,295)	(1,198,410)	(783,864)	(1,292,702)
Production Plant										
310-316	STEAM	GEN_CP	(1,327,917,274)	-	-	-	-	-	-	-
330-336	HYDRO	GEN_CP	-	-	-	-	-	-	-	-
340-346	OTHER	GEN_CP	(124,037,248)	-	-	-	-	-	-	-
	Sub-total		(1,451,954,522)	-	-	-	-	-	-	-
Storage and Processing Plant										
	Sub-total		-	-	-	-	-	-	-	-
Transmission Plant										
350	LAND AND LAND RIGHTS	TRANS_12CP	(7,737,258)	-	-	-	-	-	-	-
352	STRUCTURES & IMPROVEMENTS	TRANS_12CP	(2,002,867)	-	-	-	-	-	-	-
353	STATION EQUIPMENT	TRANS_12CP	(56,432,536)	-	-	-	-	-	-	-
354	TOWERS & FIXTURES	TRANS_12CP	(36,576,207)	-	-	-	-	-	-	-
355	POLES & FIXTURES	TRANS_12CP	(10,859,385)	-	-	-	-	-	-	-
356	OVERHEAD CONDUCTORS & DEVICES	TRANS_12CP	(41,666,458)	-	-	-	-	-	-	-
357	UNDERGROUND CONDUIT	TRANS_12CP	(1)	-	-	-	-	-	-	-
358	UNDERGROUND CONDUCTORS & DEV.	TRANS_12CP	-	-	-	-	-	-	-	-
359.1	ASSET RETIREMENT COSTS-TRANSMISSION	TRANS_12CP	-	-	-	-	-	-	-	-
	Sub-total		(155,274,712)	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
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Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Meter Reading	Customer Records &	Uncollectible Accounts	Misc. Customer Service	Production-Variable	Connection Fees	Other Revenues Function
				Function 19	Collections Function 20	Function 21	& Information Function 22	Function 23	Revenue Function 24	25
				F_CUSSV_MTREAD	F_CUSSV_RECCLLEC	F_CUSSV_GRSWRTOFF	F_CUSSV_CUST_SERV	F_PRODU_ENRGYSRC	F_REVNU_CONN_EARN	F_REVNU_RETAIL_SALES
General Plant										
389	LAND AND LAND RIGHTS	LABOR	3,752,700	13,014	283,272	-	54,523	-	-	-
390	STRUCTURES & IMPROVEMENTS	LABOR	71,432,248	247,729	5,392,057	-	1,037,831	-	-	-
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	15,399,767	53,407	1,162,450	-	223,741	-	-	-
391.2	COMPUTER EQUIPMENT	LABOR	21,986,308	76,249	1,659,634	-	319,437	-	-	-
392	TRANSPORTATION EQUIPMENT	LABOR	32,356,506	112,213	2,442,428	-	470,104	-	-	-
393	STORES EQUIPMENT	LABOR	2,856,398	9,906	215,615	-	41,500	-	-	-
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	15,299,346	53,059	1,154,870	-	222,282	-	-	-
395	LABORATORY EQUIPMENT	LABOR	9,385,895	32,551	708,493	-	136,367	-	-	-
396	POWER OPERATED EQUIPMENT	LABOR	2,384,502	8,270	179,994	-	34,644	-	-	-
397	COMMUNICATION EQUIPMENT	LABOR	21,500,446	74,564	1,622,959	-	312,378	-	-	-
398	MISCELLANEOUS EQUIPMENT	LABOR	3,351,376	11,623	252,978	-	48,692	-	-	-
399.1	ARO - General	LABOR	-	-	-	-	-	-	-	-
	Sub-total		199,705,492	692,585	15,074,751	-	2,901,498	-	-	-
Common Plant										
	Sub-total		-	-	-	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE		4,501,131,701	692,585	15,074,751	-	2,901,498	-	-	-
Accumulated Reserve for Depreciation										
Intangible Plant										
301	ORGANIZATION	PTDPLT	-	-	-	-	-	-	-	-
302	FRANCHISES & CONSENTS	PTDPLT	-	-	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT (111.303)	PTDPLT	(84,945,832)	-	-	-	-	-	-	-
	Sub-total		(84,945,832)	-	-	-	-	-	-	-
Production Plant										
310-316	STEAM	GEN_CP	(1,327,917,274)	-	-	-	-	-	-	-
330-336	HYDRO	GEN_CP	-	-	-	-	-	-	-	-
340-346	OTHER	GEN_CP	(124,037,248)	-	-	-	-	-	-	-
	Sub-total		(1,451,954,522)	-	-	-	-	-	-	-
Storage and Processing Plant										
	Sub-total		-	-	-	-	-	-	-	-
Transmission Plant										
350	LAND AND LAND RIGHTS	TRANS_12CP	(7,737,258)	-	-	-	-	-	-	-
352	STRUCTURES & IMPROVEMENTS	TRANS_12CP	(2,002,867)	-	-	-	-	-	-	-
353	STATION EQUIPMENT	TRANS_12CP	(56,432,536)	-	-	-	-	-	-	-
354	TOWERS & FIXTURES	TRANS_12CP	(36,576,207)	-	-	-	-	-	-	-
355	POLES & FIXTURES	TRANS_12CP	(10,859,385)	-	-	-	-	-	-	-
356	OVERHEAD CONDUCTORS & DEVICES	TRANS_12CP	(41,666,458)	-	-	-	-	-	-	-
357	UNDERGROUND CONDUIT	TRANS_12CP	(1)	-	-	-	-	-	-	-
358	UNDERGROUND CONDUCTORS & DEV.	TRANS_12CP	-	-	-	-	-	-	-	-
359.1	ASSET RETIREMENT COSTS-TRANSMISSION	TRANS_12CP	-	-	-	-	-	-	-	-
	Sub-total		(155,274,712)	-	-	-	-	-	-	-

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Functionalization of Costs		Allocation Factor	Amount	Residential Sales Function	Small C&I Sales Function	Large C&I Sales Function	Street and Traffic Lighting Revenue Function	APL Revenue Function	Sales for Resale Function	Collect Charges Revenue Function	Rent from Electric Property Function	Fuel and Purchased Power Revenue Function
No.	Account Description			26	27	28	29	30	31	32	33	34
			F_REVNU_RES_SALES	F_REVNU_SCOM_SALES	F_REVNU_LGCOM_SALES	F_REVNU_LGHTREV	F_REVNU_APLREV	F_REVNU_REV_12CP	F_REVNU_LT_FEES	F_REVNU_INTDPLT	F_FUELS_FUL_ENRGYSRC	
General Plant												
389	LAND AND LAND RIGHTS	LABOR	3,752,700	-	-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS	LABOR	71,432,248	-	-	-	-	-	-	-	-	-
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	15,399,767	-	-	-	-	-	-	-	-	-
391.2	COMPUTER EQUIPMENT	LABOR	21,986,308	-	-	-	-	-	-	-	-	-
392	TRANSPORTATION EQUIPMENT	LABOR	32,356,506	-	-	-	-	-	-	-	-	-
393	STORES EQUIPMENT	LABOR	2,856,398	-	-	-	-	-	-	-	-	-
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	15,299,346	-	-	-	-	-	-	-	-	-
395	LABORATORY EQUIPMENT	LABOR	9,385,895	-	-	-	-	-	-	-	-	-
396	POWER OPERATED EQUIPMENT	LABOR	2,384,502	-	-	-	-	-	-	-	-	-
397	COMMUNICATION EQUIPMENT	LABOR	21,500,446	-	-	-	-	-	-	-	-	-
398	MISCELLANEOUS EQUIPMENT	LABOR	3,351,376	-	-	-	-	-	-	-	-	-
399.1	ARO - General	LABOR	-	-	-	-	-	-	-	-	-	-
	Sub-total		199,705,492	-	-	-	-	-	-	-	-	-
Common Plant												
	Sub-total		-	-	-	-	-	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE		4,501,131,701	-	-	-	-	-	-	-	-	-
Accumulated Reserve for Depreciation												
Intangible Plant												
301	ORGANIZATION	PTDPLT	-	-	-	-	-	-	-	-	-	-
302	FRANCHISES & CONSENTS	PTDPLT	-	-	-	-	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT (111.303)	PTDPLT	(84,945,832)	-	-	-	-	-	-	-	-	-
	Sub-total		(84,945,832)	-	-	-	-	-	-	-	-	-
Production Plant												
310-316	STEAM	GEN_CP	(1,327,917,274)	-	-	-	-	-	-	-	-	-
330-336	HYDRO	GEN_CP	-	-	-	-	-	-	-	-	-	-
340-346	OTHER	GEN_CP	(124,037,248)	-	-	-	-	-	-	-	-	-
	Sub-total		(1,451,954,522)	-	-	-	-	-	-	-	-	-
Storage and Processing Plant												
	Sub-total		-	-	-	-	-	-	-	-	-	-
Transmission Plant												
350	LAND AND LAND RIGHTS	TRANS_12CP	(7,737,258)	-	-	-	-	-	-	-	-	-
352	STRUCTURES & IMPROVEMENTS	TRANS_12CP	(2,002,867)	-	-	-	-	-	-	-	-	-
353	STATION EQUIPMENT	TRANS_12CP	(56,432,536)	-	-	-	-	-	-	-	-	-
354	TOWERS & FIXTURES	TRANS_12CP	(36,576,207)	-	-	-	-	-	-	-	-	-
355	POLES & FIXTURES	TRANS_12CP	(10,859,385)	-	-	-	-	-	-	-	-	-
356	OVERHEAD CONDUCTORS & DEVICES	TRANS_12CP	(41,666,458)	-	-	-	-	-	-	-	-	-
357	UNDERGROUND CONDUIT	TRANS_12CP	(1)	-	-	-	-	-	-	-	-	-
358	UNDERGROUND CONDUCTORS & DEV.	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
359.1	ASSET RETIREMENT COSTS-TRANSMISSION	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
	Sub-total		(155,274,712)	-	-	-	-	-	-	-	-	-

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Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Production-Fixed	Transmission Function	Direct Land Function	Direct Structures	Station Equipment	Direct Station Equipment	Primary Distribution-
				Function	Function	Function	Function	Function	Function	Demand Function
				5	6	7	8	9	10	11
				F_PRODU_GEN_CP	F_TRANS_TRANS_12CP	F_DSTRB_LAND_DIR	F_DSTRB_STRUC_DIR	F_DSTRB_DIST_NCP	F_DSTRB_STEQUIP_DIR	F_DSTPR_DIST_NCP
Distribution Plant										
360	LAND AND LAND RIGHTS	DPLT	(277,690)	-	-	(18)	(330)	(72,536)	(6,759)	(66,247)
360	LAND AND LAND RIGHTS - DIRECT	LAND_DIR	(5,972)	-	-	(5,972)	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	DPLT	(7,631,764)	-	-	(499)	(9,082)	(1,993,524)	(185,768)	(1,820,682)
361	STRUCTURES & IMPROVEMENTS - DIRECT	STRUC_DIR	(1,353,650)	-	-	-	(1,353,650)	-	-	-
362	STATION EQUIPMENT	DIST_NCP	(73,155,568)	-	-	-	-	(73,155,568)	-	-
362	STATION EQUIPMENT - DIRECT	STEQUIP_DIR	(17,504,438)	-	-	-	-	-	(17,504,438)	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	DIST_NCP	(87,882,337)	-	-	-	-	-	-	(87,882,337)
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	PRICST	(40,361,283)	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	SEC_NCP	(20,095,203)	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	SECST	(22,538,752)	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	DIST_NCP	(78,994,999)	-	-	-	-	-	-	(78,994,999)
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	PRICST	(43,088,182)	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	SEC_NCP	(67,268,206)	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	SECST	(18,202,474)	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	DIST_NCP	(17,893,757)	-	-	-	-	-	-	(17,893,757)
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	PRICST	(11,292,842)	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	SEC_NCP	(3,759,711)	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	SECST	(1,326,352)	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	DIST_NCP	(66,892,333)	-	-	-	-	-	-	(66,892,333)
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	PRICST	(42,216,096)	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	SEC_NCP	(14,054,949)	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	SECST	(4,958,309)	-	-	-	-	-	-	-
368	LINE TRANSFORMERS	DIST_NCP	(178,217,636)	-	-	-	-	(178,217,636)	-	-
369	SERVICES	SERV	(99,072,855)	-	-	-	-	-	-	-
370	METERS	METERS	(14,260,393)	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	APLIGHT	(38,416,684)	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	STRLGT	(63,354,519)	-	-	-	-	-	-	-
374	ASSET RETIREMENT COSTS - DISTRIBUTION	DPLT	-	-	-	-	-	-	-	-
DIST	371-373 Excess Lighting Reserve	DPLT	(23,945,171)	-	-	(1,565)	(28,497)	(6,254,814)	(582,860)	(5,712,513)
	Sub-total		(1,058,022,128)	-	-	(8,054)	(1,391,559)	(259,694,079)	(18,279,826)	(259,262,870)
General Plant										
389	LAND AND LAND RIGHTS	LABOR	-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS	LABOR	(31,294,113)	(18,760,474)	(1,674,200)	(91)	(8,041)	(1,116,112)	(182,812)	(1,777,100)
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	(8,400,868)	(5,036,227)	(449,437)	(25)	(2,159)	(299,619)	(49,076)	(477,060)
391.2	COMPUTER EQUIPMENT	LABOR	(9,793,819)	(5,871,286)	(523,958)	(29)	(2,517)	(349,299)	(57,213)	(556,162)
392	TRANSPORTATION EQUIPMENT	LABOR	(3,034,800)	(1,819,329)	(162,358)	(9)	(780)	(108,237)	(17,728)	(172,337)
393	STORES EQUIPMENT	LABOR	(1,230,938)	(737,934)	(65,854)	(4)	(316)	(43,902)	(7,191)	(69,901)
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	(7,255,995)	(4,349,889)	(388,188)	(21)	(1,864)	(258,787)	(42,388)	(412,047)
395	LABORATORY EQUIPMENT	LABOR	(5,383,737)	(3,227,491)	(288,024)	(16)	(1,383)	(192,012)	(31,450)	(305,727)
396	POWER OPERATED EQUIPMENT	LABOR	(1,728,553)	(1,036,248)	(92,476)	(5)	(444)	(61,649)	(10,098)	(98,159)
397	COMMUNICATION EQUIPMENT	LABOR	(7,845,691)	(4,703,405)	(419,736)	(23)	(2,016)	(279,818)	(45,832)	(445,534)
398	MISCELLANEOUS EQUIPMENT	LABOR	(1,495,563)	(896,573)	(80,011)	(4)	(384)	(53,340)	(8,737)	(84,929)
399	ASSET RETIREMENT COSTS-GENERAL PLANT	LABOR	-	-	-	-	-	-	-	-
0	Sub-total		(77,464,077)	(46,438,856)	(4,144,241)	(226)	(19,905)	(2,762,774)	(452,525)	(4,398,956)
Common Plant										
301	ORGANIZATION		-	-	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT		-	-	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT - CIS Related		-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS (Amortization)		-	-	-	-	-	-	-	-
389	LAND & LAND RIGHTS		-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS (Depreciation)		-	-	-	-	-	-	-	-
391	OFFICE FURNITURE & EQUIPMENT		-	-	-	-	-	-	-	-
392	TRANSPORTATION EQUIPMENT		-	-	-	-	-	-	-	-
393	STORES EQUIPMENT		-	-	-	-	-	-	-	-
394	TOOLS, SHOP & GARAGE EQUIPMENT		-	-	-	-	-	-	-	-
395	LABORATORY EQUIPMENT		-	-	-	-	-	-	-	-
396	POWER OPERATED EQUIPMENT		-	-	-	-	-	-	-	-
397	COMMUNICATION EQUIPMENT		-	-	-	-	-	-	-	-
398	MISCELLANEOUS EQUIPMENT		-	-	-	-	-	-	-	-
108.5 - susp	Electric Ret WIP		-	-	-	-	-	-	-	-
WO	Work Orders		-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL		(2,827,661,271)	(1,551,936,684)	(164,510,454)	(9,999)	(1,442,776)	(269,329,662)	(19,372,799)	(269,938,753)
	NET PLANT		1,673,470,430	1,279,072,094	103,993,326	77,648	194,098	85,813,262	14,224,395	59,248,431

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Secondary Distribution-Demand Function		Primary Distribution- Customer Function		Secondary Distribution- Customer Function		Services Function	Meters Function	Dusk-to-Dawn Lighting Function	Street and Traffic Lighting Function
				12	13	14	15	16	17	18			
				F_DSTSC_SEC_NCP	F_DSTPR_PRCST	F_DSTSC_SECCST	F_CUSTS_SERV	F_CUSTS_METERS	F_CUSTS_APLIGHT	F_CUSTS_STTRLGT			
Distribution Plant													
360	LAND AND LAND RIGHTS	DPLT	(277,690)	(23,618)	(38,013)	(9,900)	(25,702)	(12,648)	(8,273)	(13,643)			
360	LAND AND LAND RIGHTS - DIRECT	LAND_DIR	(5,972)	-	-	-	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	DPLT	(7,631,764)	(649,100)	(1,044,717)	(272,073)	(706,380)	(347,610)	(227,367)	(374,961)			
361	STRUCTURES & IMPROVEMENTS - DIRECT	STRUC_DIR	(1,353,650)	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT	DIST_NCP	(73,155,568)	-	-	-	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT	STEQUIP_DIR	(17,504,438)	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	DIST_NCP	(87,882,337)	-	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	PRICST	(40,361,283)	-	(40,361,283)	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	SEC_NCP	(20,095,203)	(20,095,203)	-	-	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	SECCST	(22,538,752)	-	-	(22,538,752)	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	DIST_NCP	(78,994,999)	-	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	PRICST	(43,088,182)	-	(43,088,182)	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	SEC_NCP	(67,268,206)	(67,268,206)	-	-	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	SECCST	(18,202,474)	-	-	(18,202,474)	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	DIST_NCP	(17,893,757)	-	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	PRICST	(11,292,842)	-	(11,292,842)	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	SEC_NCP	(3,759,711)	(3,759,711)	-	-	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	SECCST	(1,326,352)	-	-	(1,326,352)	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	DIST_NCP	(66,892,333)	-	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	PRICST	(42,216,096)	-	(42,216,096)	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	SEC_NCP	(14,054,949)	(14,054,949)	-	-	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	SECCST	(4,958,309)	-	-	(4,958,309)	-	-	-	-	-	-	-
368	LINE TRANSFORMERS	DIST_NCP	(178,217,636)	-	-	-	-	-	-	-	-	-	-
369	SERVICES	SERV	(99,072,855)	-	-	-	(99,072,855)	-	-	-	-	-	-
370	METERS	METERS	(14,260,393)	-	-	-	-	(14,260,393)	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	APLIGHT	(38,416,684)	-	-	-	-	-	(38,416,684)	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	(63,354,519)	-	-	-	-	-	-	(63,354,519)	-	-	-
374	ASSET RETIREMENT COSTS - DISTRIBUTION	DPLT	-	-	-	-	-	-	-	-	-	-	-
DIST	371-373 Excess Lighting Reserve	DPLT	(23,945,171)	(2,036,595)	(3,277,870)	(853,646)	(2,216,316)	(1,090,651)	(713,380)	(1,176,464)			
	Sub-total		(1,058,022,128)	(107,887,383)	(141,319,003)	(48,161,506)	(102,021,254)	(15,711,302)	(39,365,704)	(64,919,587)			
General Plant													
389	LAND AND LAND RIGHTS	LABOR	-	-	-	-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS	LABOR	(31,294,113)	(762,098)	(969,402)	(331,680)	(129,316)	(1,564,766)	(753,163)	(339,427)			
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	(8,400,868)	(204,584)	(260,235)	(89,039)	(34,715)	(420,059)	(202,186)	(91,119)			
391.2	COMPUTER EQUIPMENT	LABOR	(9,793,819)	(238,506)	(303,385)	(103,803)	(40,471)	(489,710)	(235,710)	(106,227)			
392	TRANSPORTATION EQUIPMENT	LABOR	(3,034,800)	(73,906)	(94,009)	(32,165)	(12,541)	(151,746)	(73,039)	(32,916)			
393	STORES EQUIPMENT	LABOR	(1,230,938)	(29,977)	(38,131)	(13,046)	(5,087)	(61,549)	(29,625)	(13,351)			
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	(7,255,995)	(176,703)	(224,770)	(76,905)	(29,984)	(362,814)	(174,632)	(78,701)			
395	LABORATORY EQUIPMENT	LABOR	(5,383,737)	(131,109)	(166,773)	(57,061)	(22,247)	(269,197)	(129,572)	(58,394)			
396	POWER OPERATED EQUIPMENT	LABOR	(1,728,553)	(42,095)	(53,546)	(18,321)	(7,143)	(86,431)	(41,602)	(18,748)			
397	COMMUNICATION EQUIPMENT	LABOR	(7,845,691)	(191,064)	(243,037)	(83,155)	(32,421)	(392,300)	(188,824)	(85,097)			
398	MISCELLANEOUS EQUIPMENT	LABOR	(1,495,563)	(36,421)	(46,328)	(15,851)	(6,180)	(74,781)	(35,994)	(16,221)			
399	ASSET RETIREMENT COSTS-GENERAL PLANT	LABOR	-	-	-	-	-	-	-	-	-	-	-
0	Sub-total		(77,464,077)	(1,886,463)	(2,399,616)	(821,026)	(320,103)	(3,873,352)	(1,864,347)	(840,202)			
Common Plant													
301	ORGANIZATION		-	-	-	-	-	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT		-	-	-	-	-	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT - CIS Related		-	-	-	-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS (Amortization)		-	-	-	-	-	-	-	-	-	-	-
389	LAND & LAND RIGHTS		-	-	-	-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS (Depreciation)		-	-	-	-	-	-	-	-	-	-	-
391	OFFICE FURNITURE & EQUIPMENT		-	-	-	-	-	-	-	-	-	-	-
392	TRANSPORTATION EQUIPMENT		-	-	-	-	-	-	-	-	-	-	-
393	STORES EQUIPMENT		-	-	-	-	-	-	-	-	-	-	-
394	TOOLS, SHOP & GARAGE EQUIPMENT		-	-	-	-	-	-	-	-	-	-	-
395	LABORATORY EQUIPMENT		-	-	-	-	-	-	-	-	-	-	-
396	POWER OPERATED EQUIPMENT		-	-	-	-	-	-	-	-	-	-	-
397	COMMUNICATION EQUIPMENT		-	-	-	-	-	-	-	-	-	-	-
398	MISCELLANEOUS EQUIPMENT		-	-	-	-	-	-	-	-	-	-	-
108.5 - susg	Electric Ret WIP		-	-	-	-	-	-	-	-	-	-	-
WO	Work Orders		-	-	-	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL		(2,827,661,271)	(112,011,664)	(147,320,352)	(49,920,522)	(104,776,651)	(20,783,065)	(42,013,916)	(67,052,491)			
	NET PLANT		1,673,470,430	6,168,698	41,247,933	(306,652)	19,365,297	49,886,838	2,485,196	572,515			

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Meter Reading	Customer Records &	Uncollectible Accounts	Misc. Customer Service	Production-Variable	Connection Fees	Other Revenues
				Function	Collections Function	Function	& Information Function	Function	Revenue Function	Function
				19	20	21	22	23	24	25
				F_CUSSV_MTREAD	F_CUSSV_RECCLLEC	F_CUSSV_GRSWTROFF	F_CUSSV_CUST_SERV	F_PRODU_ENRGYSRC	F_REVNU_CONN_EARN	F_REVNU_RETAIL_SALES
Distribution Plant										
360	LAND AND LAND RIGHTS	DPLT	(277,690)	-	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - DIRECT	LAND_DIR	(5,972)	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	DPLT	(7,631,764)	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - DIRECT	STRUC_DIR	(1,353,650)	-	-	-	-	-	-	-
362	STATION EQUIPMENT	DIST_NCP	(73,155,568)	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT	STEQUIP_DIR	(17,504,438)	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	DIST_NCP	(87,882,337)	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	PRICST	(40,361,283)	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	SEC_NCP	(20,095,203)	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	SECCST	(22,538,752)	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	DIST_NCP	(78,994,999)	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	PRICST	(43,088,182)	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	SEC_NCP	(67,268,206)	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	SECCST	(18,202,474)	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	DIST_NCP	(17,893,757)	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	PRICST	(11,292,842)	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	SEC_NCP	(3,759,711)	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	SECCST	(1,326,352)	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	DIST_NCP	(66,892,333)	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	PRICST	(42,216,096)	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	SEC_NCP	(14,054,949)	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	SECCST	(4,958,309)	-	-	-	-	-	-	-
368	LINE TRANSFORMERS	DIST_NCP	(178,217,636)	-	-	-	-	-	-	-
369	SERVICES	SERV	(99,072,855)	-	-	-	-	-	-	-
370	METERS	METERS	(14,260,393)	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	APLIGHT	(38,416,684)	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	(63,354,519)	-	-	-	-	-	-	-
374	ASSET RETIREMENT COSTS - DISTRIBUTION	DPLT	-	-	-	-	-	-	-	-
DIST	371-373 Excess Lighting Reserve	DPLT	(23,945,171)	-	-	-	-	-	-	-
	Sub-total		(1,058,022,128)	-	-	-	-	-	-	-
General Plant										
389	LAND AND LAND RIGHTS	LABOR	-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS	LABOR	(31,294,113)	(108,529)	(2,362,233)	-	(454,669)	-	-	-
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	(8,400,868)	(29,134)	(634,139)	-	(122,055)	-	-	-
391.2	COMPUTER EQUIPMENT	LABOR	(9,793,819)	(33,965)	(739,286)	-	(142,293)	-	-	-
392	TRANSPORTATION EQUIPMENT	LABOR	(3,034,800)	(10,525)	(229,082)	-	(44,092)	-	-	-
393	STORES EQUIPMENT	LABOR	(1,230,938)	(4,269)	(92,917)	-	(17,884)	-	-	-
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	(7,255,995)	(25,164)	(547,718)	-	(105,422)	-	-	-
395	LABORATORY EQUIPMENT	LABOR	(5,383,737)	(18,671)	(406,391)	-	(78,220)	-	-	-
396	POWER OPERATED EQUIPMENT	LABOR	(1,728,553)	(5,995)	(130,480)	-	(25,114)	-	-	-
397	COMMUNICATION EQUIPMENT	LABOR	(7,845,691)	(27,209)	(592,231)	-	(113,989)	-	-	-
398	MISCELLANEOUS EQUIPMENT	LABOR	(1,495,563)	(5,187)	(112,892)	-	(21,729)	-	-	-
399	ASSET RETIREMENT COSTS-GENERAL PLANT	LABOR	-	-	-	-	-	-	-	-
0	Sub-total		(77,464,077)	(268,648)	(5,847,369)	-	(1,125,467)	-	-	-
Common Plant										
301	ORGANIZATION		-	-	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT		-	-	-	-	-	-	-	-
303	MISC. INTANGIBLE PLANT - CIS Related		-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS (Amortization)		-	-	-	-	-	-	-	-
389	LAND & LAND RIGHTS		-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS (Depreciation)		-	-	-	-	-	-	-	-
391	OFFICE FURNITURE & EQUIPMENT		-	-	-	-	-	-	-	-
392	TRANSPORTATION EQUIPMENT		-	-	-	-	-	-	-	-
393	STORES EQUIPMENT		-	-	-	-	-	-	-	-
394	TOOLS, SHOP & GARAGE EQUIPMENT		-	-	-	-	-	-	-	-
395	LABORATORY EQUIPMENT		-	-	-	-	-	-	-	-
396	POWER OPERATED EQUIPMENT		-	-	-	-	-	-	-	-
397	COMMUNICATION EQUIPMENT		-	-	-	-	-	-	-	-
398	MISCELLANEOUS EQUIPMENT		-	-	-	-	-	-	-	-
108.5 - susg	Electric Ret WIP		-	-	-	-	-	-	-	-
WO	Work Orders		-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL		(2,827,661,271)	(268,648)	(5,847,369)	-	(1,125,467)	-	-	-
	NET PLANT		1,673,470,430	423,937	9,227,382	-	1,776,032	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Residential Sales		Small C&I Sales Function		Large C&I Sales Function		Street and Traffic Lighting Revenue		APL Revenue		Sales for Resale		Collect Charges		Rent from Electric		Fuel and Purchased Power			
				Function		Function		Function		Function		Function		Function		Function		Function		Function		Function	
				26	27	28	29	30	31	32	33	34	26	27	28	29	30	31	32	33	34	26	27
F_REVNU_RES_SALES	F_REVNU_SMCOM_SALES	F_REVNU_LGCOM_SALES	F_REVNU_LGHTREV	F_REVNU_APLREV	F_REVNU_REV_12CP	F_REVNU_LT_FEES	F_REVNU_INTDPLT	F_FUELS_FUL_ENRGSRC															
Distribution Plant																							
360	LAND AND LAND RIGHTS	DPLT	(277,690)																				
360	LAND AND LAND RIGHTS - DIRECT	LAND_DIR	(5,972)																				
361	STRUCTURES & IMPROVEMENTS	DPLT	(7,631,764)																				
361	STRUCTURES & IMPROVEMENTS - DIRECT	STRUC_DIR	(1,353,650)																				
362	STATION EQUIPMENT	DIST_NCP	(73,155,568)																				
362	STATION EQUIPMENT - DIRECT	STEQUIP_DIR	(17,504,438)																				
364	POLES TOWERS & FIXTURES - PRI - DEMAND	DIST_NCP	(87,882,337)																				
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	PRICST	(40,361,283)																				
364	POLES TOWERS & FIXTURES - SEC - DEMAND	SEC_NCP	(20,095,203)																				
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	SECCST	(22,538,752)																				
365	OVERHEAD CONDUCTORS - PRI - DEMAND	DIST_NCP	(78,994,999)																				
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	PRICST	(43,088,182)																				
365	OVERHEAD CONDUCTORS - SEC - DEMAND	SEC_NCP	(67,268,206)																				
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	SECCST	(18,202,474)																				
366	UNDERGROUND CONDUIT - PRI - DEMAND	DIST_NCP	(17,893,757)																				
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	PRICST	(11,292,842)																				
366	UNDERGROUND CONDUIT - SEC - DEMAND	SEC_NCP	(3,759,711)																				
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	SECCST	(1,326,352)																				
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	DIST_NCP	(66,892,333)																				
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	PRICST	(42,216,096)																				
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	SEC_NCP	(14,054,949)																				
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	SECCST	(4,958,309)																				
368	LINE TRANSFORMERS	DIST_NCP	(178,217,636)																				
369	SERVICES	SERV	(99,072,855)																				
370	METERS	METERS	(14,260,393)																				
371	INSTALLATIONS ON CUST PREMISES	APLIGHT	(38,416,684)																				
373	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	(63,354,519)																				
374	ASSET RETIREMENT COSTS - DISTRIBUTION	DPLT	-																				
DIST	371-373 Excess Lighting Reserve	DPLT	(23,945,171)																				
	Sub-total		(1,058,022,128)																				
General Plant																							
389	LAND AND LAND RIGHTS	LABOR	-																				
390	STRUCTURES & IMPROVEMENTS	LABOR	(31,294,113)																				
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	(8,400,868)																				
391.2	COMPUTER EQUIPMENT	LABOR	(9,793,819)																				
392	TRANSPORTATION EQUIPMENT	LABOR	(3,034,800)																				
393	STORES EQUIPMENT	LABOR	(1,230,938)																				
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	(7,255,995)																				
395	LABORATORY EQUIPMENT	LABOR	(5,383,737)																				
396	POWER OPERATED EQUIPMENT	LABOR	(1,728,553)																				
397	COMMUNICATION EQUIPMENT	LABOR	(7,845,691)																				
398	MISCELLANEOUS EQUIPMENT	LABOR	(1,495,563)																				
399	ASSET RETIREMENT COSTS-GENERAL PLANT	LABOR	-																				
0	Sub-total		(77,464,077)																				
Common Plant																							
301	ORGANIZATION		-																				
303	MISC. INTANGIBLE PLANT		-																				
303	MISC. INTANGIBLE PLANT - CIS Related		-																				
390	STRUCTURES & IMPROVEMENTS (Amortization)		-																				
389	LAND & LAND RIGHTS		-																				
390	STRUCTURES & IMPROVEMENTS (Depreciation)		-																				
391	OFFICE FURNITURE & EQUIPMENT		-																				
392	TRANSPORTATION EQUIPMENT		-																				
393	STORES EQUIPMENT		-																				
394	TOOLS, SHOP & GARAGE EQUIPMENT		-																				
395	LABORATORY EQUIPMENT		-																				
396	POWER OPERATED EQUIPMENT		-																				
397	COMMUNICATION EQUIPMENT		-																				
398	MISCELLANEOUS EQUIPMENT		-																				
108.5 - susg	Electric Ret WIP		-																				
WO	Work Orders		-																				
	Sub-total		(2,827,661,271)																				
	TOTAL DEPRECIATION ACCRUAL		(2,827,661,271)																				
	NET PLANT		1,673,470,430																				

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Production-Fixed	Transmission Function	Direct Land Function	Direct Structures	Station Equipment	Direct Station Equipment	Primary Distribution-	
			Function 5 F_PRODU_GEN_CP	6 F_TRANS_TRANS_12CP	7 F_DSTRB_LAND_DIR	8 F_DSTRB_STRUC_DIR	9 F_DSTRB_DIST_NCP	10 F_DSTRB_STEQUIP_DIR	11 F_DSTPR_DIST_NCP	
Rate Base Adjustments										
Additions										
~ Pete Unit 4 deferred Costs	PRODPLT	12,829,000	12,829,000	-	-	-	-	-	-	-
~ Carrying Charges Cause 42170, 42700 & 43403	PRODPLT	5,399,000	5,399,000	-	-	-	-	-	-	-
~ Electric Vehicle Deferred Costs	TOTDPLT	534,000	-	-	35	635	139,488	12,998	127,394	-
~ Materials & Supplies	PTDPLT	74,179,000	46,756,724	4,446,156	1,501	27,343	6,001,685	559,272	5,481,330	-
~ Fuel Stock Inventory	ENRGYSRC	53,951,000	-	-	-	-	-	-	-	-
~ Regulatory Assets	PTDPLT	2,082,000	1,312,332	124,791	42	767	168,451	15,697	153,846	-
~ Prepaid Pension Asset	LABOR	64,861,000	38,883,451	3,469,991	189	16,666	2,313,282	378,901	3,683,265	-
Sub-total		213,835,000	105,180,508	8,040,938	1,768	45,413	8,622,906	966,868	9,445,835	
Deductions										
Sub-total		-	-	-	-	-	-	-	-	-
TOTAL RATE BASE ADJ.		213,835,000	105,180,508	8,040,938	1,768	45,413	8,622,906	966,868	9,445,835	
TOTAL RATE BASE		1,887,305,430	1,384,252,601	112,034,264	79,416	239,511	94,436,169	15,191,264	68,694,266	

EXPENSES

O & M Expenses										
Steam Production - Operation										
500 SUPERVISION & ENGINEERING	GEN_CP	5,475,833	5,475,833	-	-	-	-	-	-	-
502 STEAM EXPENSES	GEN_CP	5,861,295	5,861,295	-	-	-	-	-	-	-
504 STEAM TRANSFERRED-CREDIT	GEN_CP	-	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES - FIXED	GEN_CP	3,748,758	3,748,758	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES - VARIABLE	ENRGYSRC	1,333,928	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES - FIXED	GEN_CP	29,884,189	29,884,189	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES - VARIABLE	ENRGYSRC	8,308,498	-	-	-	-	-	-	-	-
507 RENTS	GEN_CP	6,842	6,842	-	-	-	-	-	-	-
509 EMISSION ALLOW EXPENSE	ENRGYSRC	88,889	-	-	-	-	-	-	-	-
Sub-total		54,708,232	44,976,917							
Steam Production - Maintenance										
510 SUPERVISION AND ENGINEERING	GEN_CP	5,713,562	5,713,562	-	-	-	-	-	-	-
511 STRUCTURES	GEN_CP	2,675,212	2,675,212	-	-	-	-	-	-	-
512 BOILER PLANT	GEN_CP	54,763,564	54,763,564	-	-	-	-	-	-	-
513 ELECTRIC PLANT	GEN_CP	16,417,532	16,417,532	-	-	-	-	-	-	-
514 MISCELLANEOUS STEAM PLANT	GEN_CP	6,817,163	6,817,163	-	-	-	-	-	-	-
Sub-total		86,387,032	86,387,032							
Total Steam		141,095,264	131,363,949							
Hydraulic Production - Operation										
535 SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	-
539 MISCELLANEOUS HYDRO POWER EXP	-	-	-	-	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-	-	-	-
Hydraulic Production - Maintenance										
541 SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-
542 STRUCTURES	-	-	-	-	-	-	-	-	-	-
543 RESERV, DAMS & WATERWAYS	-	-	-	-	-	-	-	-	-	-
544 ELECTRIC PLANT	-	-	-	-	-	-	-	-	-	-
545 MISC. HYDRO PLANT	-	-	-	-	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-	-	-	-
Total Hydraulic		-	-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Secondary Distribution-Demand Function	Primary Distribution- Customer Function	Secondary Distribution- Customer Function	Services Function	Meters Function	Dusk-to-Dawn Lighting Function	Street and Traffic Lighting Function
			12 F_DSTSC_SEC_NCP	13 F_DSTPR_PRCST	14 F_DSTSC_SECCST	15 F_CUSTS_SERV	16 F_CUSTS_METERS	17 F_CUSTS_APLIGHT	18 F_CUSTS_STTRLTGT
Rate Base Adjustments									
Additions									
~ Pete Unit 4 deferred Costs	PRODPLT	12,829,000	-	-	-	-	-	-	-
~ Carrying Charges Cause 42170, 42700 & 43403	PRODPLT	5,399,000	-	-	-	-	-	-	-
~ Electric Vehicle Deferred Costs	TOTDPLT	534,000	45,418	73,100	19,037	49,426	24,323	15,909	26,236
~ Materials & Supplies	PTDPLT	74,179,000	1,954,175	3,145,216	819,100	2,126,623	1,046,513	684,510	1,128,853
~ Fuel Stock Inventory	ENRGYSRC	53,951,000	-	-	-	-	-	-	-
~ Regulatory Assets	PTDPLT	2,082,000	54,848	88,278	22,990	59,688	29,373	19,212	31,684
~ Prepaid Pension Asset	LABOR	64,861,000	1,579,544	2,009,209	687,449	268,023	3,243,174	1,561,026	703,505
Sub-total		213,835,000	3,633,985	5,315,801	1,548,576	2,503,760	4,343,382	2,280,657	1,890,278
Deductions									
Sub-total		-	-	-	-	-	-	-	-
TOTAL RATE BASE ADJ.		213,835,000	3,633,985	5,315,801	1,548,576	2,503,760	4,343,382	2,280,657	1,890,278
TOTAL RATE BASE		1,887,305,430	9,802,683	46,563,734	1,241,924	21,869,057	54,230,220	4,765,853	2,462,793

EXPENSES

O & M Expenses

Steam Production - Operation									
500 SUPERVISION & ENGINEERING	GEN_CP	5,475,833	-	-	-	-	-	-	-
502 STEAM EXPENSES	GEN_CP	5,861,295	-	-	-	-	-	-	-
504 STEAM TRANSFERRED-CREDIT	GEN_CP	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES - FIXED	GEN_CP	3,748,758	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES - VARIABLE	ENRGYSRC	1,333,928	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES - FIXED	GEN_CP	29,884,189	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES - VARIABLE	ENRGYSRC	8,308,498	-	-	-	-	-	-	-
507 RENTS	GEN_CP	6,842	-	-	-	-	-	-	-
509 EMISSION ALLOW EXPENSE	ENRGYSRC	88,889	-	-	-	-	-	-	-
Sub-total		54,708,232	-	-	-	-	-	-	-
Steam Production - Maintenance									
510 SUPERVISION AND ENGINEERING	GEN_CP	5,713,562	-	-	-	-	-	-	-
511 STRUCTURES	GEN_CP	2,675,212	-	-	-	-	-	-	-
512 BOILER PLANT	GEN_CP	54,763,564	-	-	-	-	-	-	-
513 ELECTRIC PLANT	GEN_CP	16,417,532	-	-	-	-	-	-	-
514 MISCELLANEOUS STEAM PLANT	GEN_CP	6,817,163	-	-	-	-	-	-	-
Sub-total		86,387,032	-	-	-	-	-	-	-
Total Steam		141,095,264	-	-	-	-	-	-	-
Hydraulic Production - Operation									
535 SUPERVISION AND ENGINEERING		-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES		-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES		-	-	-	-	-	-	-	-
539 MISCELLANEOUS HYDRO POWER EXP		-	-	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-	-	-
Hydraulic Production - Maintenance									
541 SUPERVISION AND ENGINEERING		-	-	-	-	-	-	-	-
542 STRUCTURES		-	-	-	-	-	-	-	-
543 RESERV, DAMS & WATERWAYS		-	-	-	-	-	-	-	-
544 ELECTRIC PLANT		-	-	-	-	-	-	-	-
545 MISC. HYDRO PLANT		-	-	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-	-	-
Total Hydraulic		-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Meter Reading	Customer Records &	Uncollectible Accounts	Misc. Customer Service	Production-Variable	Connection Fees	Other Revenues Function
			Function 19	Collections Function 20	Function 21	& Information Function 22	Function 23	Revenue Function 24	25
			F_CUSSV_MTREAD	F_CUSSV_RECCLLEC	F_CUSSV_GRSWRTOFF	F_CUSSV_CUST_SERV	F_PRODU_ENRGYSRC	F_REVNU_CONN_EARN	F_REVNU_RETAIL_SALES
Rate Base Adjustments									
Additions									
~ Pete Unit 4 deferred Costs	PRODPLT	12,829,000	-	-	-	-	-	-	-
~ Carrying Charges Cause 42170, 42700 & 43403	PRODPLT	5,399,000	-	-	-	-	-	-	-
~ Electric Vehicle Deferred Costs	TOTDPLT	534,000	-	-	-	-	-	-	-
~ Materials & Supplies	PTDPLT	74,179,000	-	-	-	-	-	-	-
~ Fuel Stock Inventory	ENRGYSRC	53,951,000	-	-	-	-	53,951,000	-	-
~ Regulatory Assets	PTDPLT	2,082,000	-	-	-	-	-	-	-
~ Prepaid Pension Asset	LABOR	64,861,000	224,940	4,896,027	-	942,358	-	-	-
Sub-total		213,835,000	224,940	4,896,027	-	942,358	53,951,000	-	-
Deductions									
Sub-total		-	-	-	-	-	-	-	-
TOTAL RATE BASE ADJ.		213,835,000	224,940	4,896,027	-	942,358	53,951,000	-	-
TOTAL RATE BASE		1,887,305,430	648,877	14,123,409	-	2,718,390	53,951,000	-	-

EXPENSES

O & M Expenses

Steam Production - Operation									
500 SUPERVISION & ENGINEERING	GEN_CP	5,475,833	-	-	-	-	-	-	-
502 STEAM EXPENSES	GEN_CP	5,861,295	-	-	-	-	-	-	-
504 STEAM TRANSFERRED-CREDIT	GEN_CP	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES - FIXED	GEN_CP	3,748,758	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES - VARIABLE	ENRGYSRC	1,333,928	-	-	-	-	1,333,928	-	-
506 MISC. STEAM POWER EXPENSES - FIXED	GEN_CP	29,884,189	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES - VARIABLE	ENRGYSRC	8,308,498	-	-	-	-	8,308,498	-	-
507 RENTS	GEN_CP	6,842	-	-	-	-	-	-	-
509 EMISSION ALLOW EXPENSE	ENRGYSRC	88,889	-	-	-	-	88,889	-	-
Sub-total		54,708,232	-	-	-	-	9,731,315	-	-
Steam Production - Maintenance									
510 SUPERVISION AND ENGINEERING	GEN_CP	5,713,562	-	-	-	-	-	-	-
511 STRUCTURES	GEN_CP	2,675,212	-	-	-	-	-	-	-
512 BOILER PLANT	GEN_CP	54,763,564	-	-	-	-	-	-	-
513 ELECTRIC PLANT	GEN_CP	16,417,532	-	-	-	-	-	-	-
514 MISCELLANEOUS STEAM PLANT	GEN_CP	6,817,163	-	-	-	-	-	-	-
Sub-total		86,387,032	-	-	-	-	-	-	-
Total Steam		141,095,264	-	-	-	-	9,731,315	-	-
Hydraulic Production - Operation									
535 SUPERVISION AND ENGINEERING		-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES		-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES		-	-	-	-	-	-	-	-
539 MISCELLANEOUS HYDRO POWER EXP		-	-	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-	-	-
Hydraulic Production - Maintenance									
541 SUPERVISION AND ENGINEERING		-	-	-	-	-	-	-	-
542 STRUCTURES		-	-	-	-	-	-	-	-
543 RESERV, DAMS & WATERWAYS		-	-	-	-	-	-	-	-
544 ELECTRIC PLANT		-	-	-	-	-	-	-	-
545 MISC. HYDRO PLANT		-	-	-	-	-	-	-	-
Sub-total		-	-	-	-	-	-	-	-
Total Hydraulic		-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Residential Sales	Small C&I Sales Function	Large C&I Sales Function	Street and Traffic	APL Revenue	Sales for Resale	Collect Charges	Rent from Electric	Fuel and Purchased Power
			Function 26 F_REVNU_RES_SALES	27 F_REVNU_SMCOM_SALES	28 F_REVNU_LGCOM_SALES	Lighting Revenue Function 29 F_REVNU_LGHTREV	Function 30 F_REVNU_APLREV	Function 31 F_REVNU_REV_12CP	Revenue Function 32 F_REVNU_LT_FEES	Property Function 33 F_REVNU_INTDPLT	Revenue Function 34 F_FUELS_FUL_ENRGYSRC
Rate Base Adjustments											
Additions											
~ Pete Unit 4 deferred Costs	PRODPLT	12,829,000	-	-	-	-	-	-	-	-	-
~ Carrying Charges Cause 42170, 42700 & 43403	PRODPLT	5,399,000	-	-	-	-	-	-	-	-	-
~ Electric Vehicle Deferred Costs	TOTDPLT	534,000	-	-	-	-	-	-	-	-	-
~ Materials & Supplies	PTDPLT	74,179,000	-	-	-	-	-	-	-	-	-
~ Fuel Stock Inventory	ENRGYSRC	53,951,000	-	-	-	-	-	-	-	-	-
~ Regulatory Assets	PTDPLT	2,082,000	-	-	-	-	-	-	-	-	-
~ Prepaid Pension Asset	LABOR	64,861,000	-	-	-	-	-	-	-	-	-
	Sub-total	213,835,000	-	-	-	-	-	-	-	-	-
Deductions											
	Sub-total	-	-	-	-	-	-	-	-	-	-
	TOTAL RATE BASE ADJ.	213,835,000	-	-	-	-	-	-	-	-	-
TOTAL RATE BASE		1,887,305,430	-	-	-	-	-	-	-	-	-

EXPENSES

O & M Expenses

Steam Production - Operation											
500 SUPERVISION & ENGINEERING	GEN_CP	5,475,833	-	-	-	-	-	-	-	-	-
502 STEAM EXPENSES	GEN_CP	5,861,295	-	-	-	-	-	-	-	-	-
504 STEAM TRANSFERRED-CREDIT	GEN_CP	-	-	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES - FIXED	GEN_CP	3,748,758	-	-	-	-	-	-	-	-	-
505 ELECTRIC EXPENSES - VARIABLE	ENRGYSRC	1,333,928	-	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES - FIXED	GEN_CP	29,884,189	-	-	-	-	-	-	-	-	-
506 MISC. STEAM POWER EXPENSES - VARIABLE	ENRGYSRC	8,308,498	-	-	-	-	-	-	-	-	-
507 RENTS	GEN_CP	6,842	-	-	-	-	-	-	-	-	-
509 EMISSION ALLOW EXPENSE	ENRGYSRC	88,889	-	-	-	-	-	-	-	-	-
	Sub-total	54,708,232	-	-	-	-	-	-	-	-	-
Steam Production - Maintenance											
510 SUPERVISION AND ENGINEERING	GEN_CP	5,713,562	-	-	-	-	-	-	-	-	-
511 STRUCTURES	GEN_CP	2,675,212	-	-	-	-	-	-	-	-	-
512 BOILER PLANT	GEN_CP	54,763,564	-	-	-	-	-	-	-	-	-
513 ELECTRIC PLANT	GEN_CP	16,417,532	-	-	-	-	-	-	-	-	-
514 MISCELLANEOUS STEAM PLANT	GEN_CP	6,817,163	-	-	-	-	-	-	-	-	-
	Sub-total	86,387,032	-	-	-	-	-	-	-	-	-
	Total Steam	141,095,264	-	-	-	-	-	-	-	-	-
Hydraulic Production - Operation											
535 SUPERVISION AND ENGINEERING		-	-	-	-	-	-	-	-	-	-
537 HYDRAULIC EXPENSES		-	-	-	-	-	-	-	-	-	-
538 ELECTRIC EXPENSES		-	-	-	-	-	-	-	-	-	-
539 MISCELLANEOUS HYDRO POWER EXP		-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-
Hydraulic Production - Maintenance											
541 SUPERVISION AND ENGINEERING		-	-	-	-	-	-	-	-	-	-
542 STRUCTURES		-	-	-	-	-	-	-	-	-	-
543 RESERV, DAMS & WATERWAYS		-	-	-	-	-	-	-	-	-	-
544 ELECTRIC PLANT		-	-	-	-	-	-	-	-	-	-
545 MISC. HYDRO PLANT		-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-
	Total Hydraulic	-	-	-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Production-Fixed	Transmission Function	Direct Land Function	Direct Structures	Station Equipment	Direct Station Equipment	Primary Distribution-
				Function 5	6	7	8	9	10	11
				F_PRODU_GEN_CP	F_TRANS_TRANS_12CP	F_DSTRB_LAND_DIR	F_DSTRB_STRUC_DIR	F_DSTRB_DIST_NCP	F_DSTRB_STEQUIP_DIR	F_DSTPR_DIST_NCP
Other Power Generation - Operations										
546	OPER SUPERVISION AND ENGINEERING	GEN_CP	99,445	99,445	-	-	-	-	-	-
548	GENERATION EXPENSES	GEN_CP	10,519	10,519	-	-	-	-	-	-
549	OTHER OPERATION EXPENSE	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		109,963	109,963	-	-	-	-	-	-
Other Power Generation - Maintenance										
552	STRUCTURES	GEN_CP	22,521	22,521	-	-	-	-	-	-
553	GEN. ELECTRIC PLANT	GEN_CP	2,113,727	2,113,727	-	-	-	-	-	-
554	MISCELLANEOUS STEAM PLANT	GEN_CP	-	-	-	-	-	-	-	-
556	SYSTEM CONTROL AND LOAD DISPATCH	GEN_CP	1,090,993	1,090,993	-	-	-	-	-	-
557	OTHER EXPENSES	GEN_CP	98,440	98,440	-	-	-	-	-	-
	Sub-total		3,325,681	3,325,681	-	-	-	-	-	-
	Total Other		3,435,644	3,435,644	-	-	-	-	-	-
Transmission Operation Expenses										
560	SUPERVISION & ENGINEERING	TRNOPLBR	1,544,938	-	1,544,938	-	-	-	-	-
561	LOAD DISPATCHING	TRANS_12CP	2,342,853	-	2,342,853	-	-	-	-	-
562	STATION EXPENSES	TRANS_12CP	356,215	-	356,215	-	-	-	-	-
563	OVERHEAD LINES	TRANS_12CP	-	-	-	-	-	-	-	-
564	UNDERGROUND LINES	TRANS_12CP	-	-	-	-	-	-	-	-
565	TRANSMISSION BY OTHERS	TRANS_12CP	3,514,037	-	3,514,037	-	-	-	-	-
566	OTHER OPERATION EXPENSE	TRNPLT	1,301,159	-	1,301,159	-	-	-	-	-
567	RENTS	TRNPLT	58,546	-	58,546	-	-	-	-	-
	Sub-total		9,117,748	-	9,117,748	-	-	-	-	-
Transmission Maintenance Expenses										
568	SUPERVISION & ENGINEERING	TRMNTLBR	51,707	-	51,707	-	-	-	-	-
569	STRUCTURES	TRANS_12CP	42,561	-	42,561	-	-	-	-	-
570	STATION EQUIPMENT	TRANS_12CP	1,076,010	-	1,076,010	-	-	-	-	-
571	OVERHEAD LINES	TRANS_12CP	845,433	-	845,433	-	-	-	-	-
572	UNDERGROUND LINES	TRANS_12CP	5,512	-	5,512	-	-	-	-	-
573	MISC TRANSMISSION PLANT	TRNPLT	191,078	-	191,078	-	-	-	-	-
575.7	Mkt Admin, Monitoring, and Compliance	TRANS_12CP	26,817,625	-	26,817,625	-	-	-	-	-
	Sub-total		29,029,925	-	29,029,925	-	-	-	-	-
	Total Transmission		38,147,673	-	38,147,673	-	-	-	-	-
Distribution Operation Expenses										
580	SUPERVISION AND ENGINEERING	DIStOPLBR	1,751,857	-	-	46	831	223,516	21,512	235,051
581	LOAD DISPATCHING	DIST_NCP	121,961	-	-	-	-	121,961	-	-
582	STATION EXPENSES	PLT362_	158,836	-	-	-	-	128,168	30,668	-
583	OVERHEAD LINES	PLT364_5	1,466,640	-	-	-	-	-	-	641,838
584	UNDERGROUND LINES	PLT366_7	1,080,742	-	-	-	-	-	-	564,255
585	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	4,018	-	-	-	-	-	-	-
586	METER EXPENSE	METERS	2,734,410	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	APLIGHT	1,426,621	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	TOTDPLT	4,768,651	-	-	312	5,675	1,245,638	116,076	1,137,640
589	RENTS	TOTDPLT	48,051	-	-	3	57	12,552	1,170	11,463
	Sub-total		13,561,787	-	-	360	6,563	1,731,835	169,426	2,590,247
Distribution Maintenance Expenses										
590	SUPERVISION AND ENGINEERING	DMAINTLBR	90,599	-	-	0	129	13,640	2,824	26,439
591	STRUCTURES	PLT361_	830,311	-	-	46	125,925	184,215	17,166	168,243
592	STATION EQUIPMENT	PLT362_	2,754,902	-	-	-	-	2,222,991	531,910	-
593	OVERHEAD LINES	PLT364_5	14,020,340	-	-	-	-	-	-	6,135,648
594	UNDERGROUND LINES	PLT366_7	2,818,328	-	-	-	-	-	-	1,471,449
595	LINE TRANSFORMERS	DIST_NCP	(584,729)	-	-	-	-	(584,729)	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	STTRLGT	1,597,287	-	-	-	-	-	-	-
597	METERS	METERS	1,311,942	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	APLIGHT	534,929	-	-	-	-	-	-	-
	Sub-total		23,373,909	-	-	46	126,054	1,836,118	551,901	7,801,779
	Total Distribution		36,935,696	-	-	407	132,618	3,567,953	721,326	10,392,026

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Secondary Distribution-Demand	Primary Distribution-	Secondary Distribution-	Services Function	Meters Function	Dusk-to-Dawn	Street and Traffic
				Function 12	Customer Function 13	Customer Function 14	15	16	Lighting Function 17	Lighting Function 18
				F_DSTSC_SEC_NCP	F_DSTPR_PRCST	F_DSTSC_SECCST	F_CUSTS_SERV	F_CUSTS_METERS	F_CUSTS_APLIGHT	F_CUSTS_STTRLGT
Other Power Generation - Operations										
546	OPER SUPERVISION AND ENGINEERING	GEN_CP	99,445	-	-	-	-	-	-	-
548	GENERATION EXPENSES	GEN_CP	10,519	-	-	-	-	-	-	-
549	OTHER OPERATION EXPENSE	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		109,963	-	-	-	-	-	-	-
Other Power Generation - Maintenance										
552	STRUCTURES	GEN_CP	22,521	-	-	-	-	-	-	-
553	GEN. ELECTRIC PLANT	GEN_CP	2,113,727	-	-	-	-	-	-	-
554	MISCELLANEOUS STEAM PLANT	GEN_CP	-	-	-	-	-	-	-	-
556	SYSTEM CONTROL AND LOAD DISPATCH	GEN_CP	1,090,993	-	-	-	-	-	-	-
557	OTHER EXPENSES	GEN_CP	98,440	-	-	-	-	-	-	-
	Sub-total		3,325,681	-	-	-	-	-	-	-
	Total Other		3,435,644	-	-	-	-	-	-	-
Transmission Operation Expenses										
560	SUPERVISION & ENGINEERING	TRNOPLBR	1,544,938	-	-	-	-	-	-	-
561	LOAD DISPATCHING	TRANS_12CP	2,342,853	-	-	-	-	-	-	-
562	STATION EXPENSES	TRANS_12CP	356,215	-	-	-	-	-	-	-
563	OVERHEAD LINES	TRANS_12CP	-	-	-	-	-	-	-	-
564	UNDERGROUND LINES	TRANS_12CP	-	-	-	-	-	-	-	-
565	TRANSMISSION BY OTHERS	TRANS_12CP	3,514,037	-	-	-	-	-	-	-
566	OTHER OPERATION EXPENSE	TRNPLT	1,301,159	-	-	-	-	-	-	-
567	RENTS	TRNPLT	58,546	-	-	-	-	-	-	-
	Sub-total		9,117,748	-	-	-	-	-	-	-
Transmission Maintenance Expenses										
568	SUPERVISION & ENGINEERING	TRMNTLBR	51,707	-	-	-	-	-	-	-
569	STRUCTURES	TRANS_12CP	42,561	-	-	-	-	-	-	-
570	STATION EQUIPMENT	TRANS_12CP	1,076,010	-	-	-	-	-	-	-
571	OVERHEAD LINES	TRANS_12CP	845,433	-	-	-	-	-	-	-
572	UNDERGROUND LINES	TRANS_12CP	5,512	-	-	-	-	-	-	-
573	MISC TRANSMISSION PLANT	TRNPLT	191,078	-	-	-	-	-	-	-
575.7	Mkt Admin, Monitoring, and Compliance	TRANS_12CP	26,817,625	-	-	-	-	-	-	-
	Sub-total		29,029,925	-	-	-	-	-	-	-
	Total Transmission		38,147,673	-	-	-	-	-	-	-
Distribution Operation Expenses										
580	SUPERVISION AND ENGINEERING	DISTOPLBR	1,751,857	93,427	131,105	40,078	64,650	584,471	322,853	34,318
581	LOAD DISPATCHING	DIST_NCP	121,961	-	-	-	-	-	-	-
582	STATION EXPENSES	PLT362_	158,836	-	-	-	-	-	-	-
583	OVERHEAD LINES	PLT364_5	1,466,640	346,164	322,366	156,273	-	-	-	-
584	UNDERGROUND LINES	PLT366_7	1,080,742	118,557	356,104	41,825	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	4,018	-	-	-	-	-	-	4,018
586	METER EXPENSE	METERS	2,734,410	-	-	-	-	2,734,410	-	-
587	CUSTOMER INSTALLATION EXPENSE	APLIGHT	1,426,621	-	-	-	-	-	1,426,621	-
588	MISC. DISTRIBUTION EXPENSE	TOTDPLT	4,768,651	405,585	652,784	170,003	441,377	217,202	142,069	234,291
589	RENTS	TOTDPLT	48,051	4,087	6,578	1,713	4,448	2,189	1,432	2,361
	Sub-total		13,561,787	967,821	1,468,936	409,891	510,474	3,538,271	1,892,974	274,988
Distribution Maintenance Expenses										
590	SUPERVISION AND ENGINEERING	DMAINTLBR	90,599	11,626	14,310	5,083	67	8,534	2,485	5,463
591	STRUCTURES	PLT361_	830,311	59,981	96,539	25,141	65,274	32,121	21,010	34,649
592	STATION EQUIPMENT	PLT362_	2,754,902	-	-	-	-	-	-	-
593	OVERHEAD LINES	PLT364_5	14,020,340	3,309,151	3,081,646	1,493,894	-	-	-	-
594	UNDERGROUND LINES	PLT366_7	2,818,328	309,171	928,639	109,069	-	-	-	-
595	LINE TRANSFORMERS	DIST_NCP	(584,729)	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	STTRLGT	1,597,287	-	-	-	-	-	-	1,597,287
597	METERS	METERS	1,311,942	-	-	-	-	1,311,942	-	-
598	MISCELLANEOUS DISTRIB. PLANT	APLIGHT	534,929	-	-	-	-	-	534,929	-
	Sub-total		23,373,909	3,689,929	4,121,134	1,633,187	65,341	1,352,597	558,425	1,637,399
	Total Distribution		36,935,696	4,657,749	5,590,069	2,043,078	575,815	4,890,869	2,451,399	1,912,387

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Meter Reading	Customer Records &	Uncollectible Accounts	Misc. Customer Service	Production-Variable	Connection Fees	Other Revenues Function
				Function 19	Collections Function 20	Function 21	& Information Function 22	Function 23	Revenue Function 24	25
				F_CUSSV_MTREAD	F_CUSSV_RECCLLEC	F_CUSSV_GRSWRTOFF	F_CUSSV_CUST_SERV	F_PRODU_ENRGYSRC	F_REVNU_CONN_EARN	F_REVNU_RETAIL_SALES
Other Power Generation - Operations										
546	OPER SUPERVISION AND ENGINEERING	GEN_CP	99,445	-	-	-	-	-	-	-
548	GENERATION EXPENSES	GEN_CP	10,519	-	-	-	-	-	-	-
549	OTHER OPERATION EXPENSE	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		109,963	-	-	-	-	-	-	-
Other Power Generation - Maintenance										
552	STRUCTURES	GEN_CP	22,521	-	-	-	-	-	-	-
553	GEN. ELECTRIC PLANT	GEN_CP	2,113,727	-	-	-	-	-	-	-
554	MISCELLANEOUS STEAM PLANT	GEN_CP	-	-	-	-	-	-	-	-
556	SYSTEM CONTROL AND LOAD DISPATCH	GEN_CP	1,090,993	-	-	-	-	-	-	-
557	OTHER EXPENSES	GEN_CP	98,440	-	-	-	-	-	-	-
	Sub-total		3,325,681	-	-	-	-	-	-	-
	Total Other		3,435,644	-	-	-	-	-	-	-
Transmission Operation Expenses										
560	SUPERVISION & ENGINEERING	TRNOPLBR	1,544,938	-	-	-	-	-	-	-
561	LOAD DISPATCHING	TRANS_12CP	2,342,853	-	-	-	-	-	-	-
562	STATION EXPENSES	TRANS_12CP	356,215	-	-	-	-	-	-	-
563	OVERHEAD LINES	TRANS_12CP	-	-	-	-	-	-	-	-
564	UNDERGROUND LINES	TRANS_12CP	-	-	-	-	-	-	-	-
565	TRANSMISSION BY OTHERS	TRANS_12CP	3,514,037	-	-	-	-	-	-	-
566	OTHER OPERATION EXPENSE	TRNPLT	1,301,159	-	-	-	-	-	-	-
567	RENTS	TRNPLT	58,546	-	-	-	-	-	-	-
	Sub-total		9,117,748	-	-	-	-	-	-	-
Transmission Maintenance Expenses										
568	SUPERVISION & ENGINEERING	TRMNTLBR	51,707	-	-	-	-	-	-	-
569	STRUCTURES	TRANS_12CP	42,561	-	-	-	-	-	-	-
570	STATION EQUIPMENT	TRANS_12CP	1,076,010	-	-	-	-	-	-	-
571	OVERHEAD LINES	TRANS_12CP	845,433	-	-	-	-	-	-	-
572	UNDERGROUND LINES	TRANS_12CP	5,512	-	-	-	-	-	-	-
573	MISC TRANSMISSION PLANT	TRNPLT	191,078	-	-	-	-	-	-	-
575.7	Mkt Admin, Monitoring, and Compliance	TRANS_12CP	26,817,625	-	-	-	-	-	-	-
	Sub-total		29,029,925	-	-	-	-	-	-	-
	Total Transmission		38,147,673	-	-	-	-	-	-	-
Distribution Operation Expenses										
580	SUPERVISION AND ENGINEERING	DISTOPLBR	1,751,857	-	-	-	-	-	-	-
581	LOAD DISPATCHING	DIST_NCP	121,961	-	-	-	-	-	-	-
582	STATION EXPENSES	PLT362_	158,836	-	-	-	-	-	-	-
583	OVERHEAD LINES	PLT364_5	1,466,640	-	-	-	-	-	-	-
584	UNDERGROUND LINES	PLT366_7	1,080,742	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	4,018	-	-	-	-	-	-	-
586	METER EXPENSE	METERS	2,734,410	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	APLIGHT	1,426,621	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	TOTDPLT	4,768,651	-	-	-	-	-	-	-
589	RENTS	TOTDPLT	48,051	-	-	-	-	-	-	-
	Sub-total		13,561,787	-	-	-	-	-	-	-
Distribution Maintenance Expenses										
590	SUPERVISION AND ENGINEERING	DMAINTLBR	90,599	-	-	-	-	-	-	-
591	STRUCTURES	PLT361_	830,311	-	-	-	-	-	-	-
592	STATION EQUIPMENT	PLT362_	2,754,902	-	-	-	-	-	-	-
593	OVERHEAD LINES	PLT364_5	14,020,340	-	-	-	-	-	-	-
594	UNDERGROUND LINES	PLT366_7	2,818,328	-	-	-	-	-	-	-
595	LINE TRANSFORMERS	DIST_NCP	(584,729)	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	STTRLGT	1,597,287	-	-	-	-	-	-	-
597	METERS	METERS	1,311,942	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	APLIGHT	534,929	-	-	-	-	-	-	-
	Sub-total		23,373,909	-	-	-	-	-	-	-
	Total Distribution		36,935,696	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Residential Sales	Small C&I Sales Function	Large C&I Sales Function	Street and Traffic	APL Revenue	Sales for Resale	Collect Charges	Rent from Electric	Fuel and Purchased Power
				Function	Function	Function	Lighting Revenue	Function	Function	Revenue Function	Property Function	Revenue Function
				26	27	28	29	30	31	32	33	34
				F_REVNU_RES_SALES	F_REVNU_SMCOM_SALES	F_REVNU_LGCOM_SALES	F_REVNU_LGHTREV	F_REVNU_APLREV	F_REVNU_REV_12CP	F_REVNU_LT_FEES	F_REVNU_INTDPLT	F_FUELS_FUL_ENRGYSRC
Other Power Generation - Operations												
546	OPER SUPERVISION AND ENGINEERING	GEN_CP	99,445	-	-	-	-	-	-	-	-	-
548	GENERATION EXPENSES	GEN_CP	10,519	-	-	-	-	-	-	-	-	-
549	OTHER OPERATION EXPENSE	GEN_CP	-	-	-	-	-	-	-	-	-	-
	Sub-total		109,963	-	-	-	-	-	-	-	-	-
Other Power Generation - Maintenance												
552	STRUCTURES	GEN_CP	22,521	-	-	-	-	-	-	-	-	-
553	GEN. ELECTRIC PLANT	GEN_CP	2,113,727	-	-	-	-	-	-	-	-	-
554	MISCELLANEOUS STEAM PLANT	GEN_CP	-	-	-	-	-	-	-	-	-	-
556	SYSTEM CONTROL AND LOAD DISPATCH	GEN_CP	1,090,993	-	-	-	-	-	-	-	-	-
557	OTHER EXPENSES	GEN_CP	98,440	-	-	-	-	-	-	-	-	-
	Sub-total		3,325,681	-	-	-	-	-	-	-	-	-
	Total Other		3,435,644	-	-	-	-	-	-	-	-	-
Transmission Operation Expenses												
560	SUPERVISION & ENGINEERING	TRNOPLBR	1,544,938	-	-	-	-	-	-	-	-	-
561	LOAD DISPATCHING	TRANS_12CP	2,342,853	-	-	-	-	-	-	-	-	-
562	STATION EXPENSES	TRANS_12CP	356,215	-	-	-	-	-	-	-	-	-
563	OVERHEAD LINES	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
564	UNDERGROUND LINES	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
565	TRANSMISSION BY OTHERS	TRANS_12CP	3,514,037	-	-	-	-	-	-	-	-	-
566	OTHER OPERATION EXPENSE	TRNPLT	1,301,159	-	-	-	-	-	-	-	-	-
567	RENTS	TRNPLT	58,546	-	-	-	-	-	-	-	-	-
	Sub-total		9,117,748	-	-	-	-	-	-	-	-	-
Transmission Maintenance Expenses												
568	SUPERVISION & ENGINEERING	TRMNTLBR	51,707	-	-	-	-	-	-	-	-	-
569	STRUCTURES	TRANS_12CP	42,561	-	-	-	-	-	-	-	-	-
570	STATION EQUIPMENT	TRANS_12CP	1,076,010	-	-	-	-	-	-	-	-	-
571	OVERHEAD LINES	TRANS_12CP	845,433	-	-	-	-	-	-	-	-	-
572	UNDERGROUND LINES	TRANS_12CP	5,512	-	-	-	-	-	-	-	-	-
573	MISC TRANSMISSION PLANT	TRNPLT	191,078	-	-	-	-	-	-	-	-	-
575.7	Mkt Admin, Monitoring, and Compliance	TRANS_12CP	26,817,625	-	-	-	-	-	-	-	-	-
	Sub-total		29,029,925	-	-	-	-	-	-	-	-	-
	Total Transmission		38,147,673	-	-	-	-	-	-	-	-	-
Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	DISTOPLBR	1,751,857	-	-	-	-	-	-	-	-	-
581	LOAD DISPATCHING	DIST_NCP	121,961	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	PLT362_	158,836	-	-	-	-	-	-	-	-	-
583	OVERHEAD LINES	PLT364_5	1,466,640	-	-	-	-	-	-	-	-	-
584	UNDERGROUND LINES	PLT366_7	1,080,742	-	-	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	4,018	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	METERS	2,734,410	-	-	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	APLIGHT	1,426,621	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	TOTDPLT	4,768,651	-	-	-	-	-	-	-	-	-
589	RENTS	TOTDPLT	48,051	-	-	-	-	-	-	-	-	-
	Sub-total		13,561,787	-	-	-	-	-	-	-	-	-
Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	DMAINTLBR	90,599	-	-	-	-	-	-	-	-	-
591	STRUCTURES	PLT361_	830,311	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	PLT362_	2,754,902	-	-	-	-	-	-	-	-	-
593	OVERHEAD LINES	PLT364_5	14,020,340	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	PLT366_7	2,818,328	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS	DIST_NCP	(584,729)	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	STTRLGT	1,597,287	-	-	-	-	-	-	-	-	-
597	METERS	METERS	1,311,942	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	APLIGHT	534,929	-	-	-	-	-	-	-	-	-
	Sub-total		23,373,909	-	-	-	-	-	-	-	-	-
	Total Distribution		36,935,696	-	-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Production-Fixed Function	Transmission Function	Direct Land Function	Direct Structures Function	Station Equipment Function	Direct Station Equipment Function	Primary Distribution-Demand Function
				5	6	7	8	9	10	11
				F_PRODU_GEN_CP	F_TRANS_TRANS_12CP	F_DSTRB_LAND_DIR	F_DSTRB_STRUC_DIR	F_DSTRB_DIST_NCP	F_DSTRB_STEQUIP_DIR	F_DSTPR_DIST_NCP
Customer Account										
901	SUPERVISION	CUSTACCT	1,035,755	-	-	-	-	-	-	-
902	METER READING	MTREAD	5,267,937	-	-	-	-	-	-	-
903	CUSTOMER RECORDS & COLLECTION	RECCOLLEC	9,899,454	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNTS	GRSWRTOFF	4,234,014	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCTS EXPENSES	CUSTACCT	101,414	-	-	-	-	-	-	-
904	BAD DEBT EXPENSE INCREASE	GRSWRTOFF	63,000	-	-	-	-	-	-	-
	Sub-total		20,601,575	-	-	-	-	-	-	-
Customer Service & Information Expenses										
907	SUPERVISION		-	-	-	-	-	-	-	-
908	CUSTOMER ASSISTANCE	CUST_SERV	1,907,847	-	-	-	-	-	-	-
909	INFORMATIONAL & INSTRUCTIONAL	CUST_SERV	107,718	-	-	-	-	-	-	-
910	MISC. CUSTOMER SERVICE & INFO	CUST_SERV	-	-	-	-	-	-	-	-
	Sub-total		2,015,565	-	-	-	-	-	-	-
Sales Expenses										
911	SUPERVISION		-	-	-	-	-	-	-	-
912	DEMONSTRATING & SELLING		-	-	-	-	-	-	-	-
913	ADVERTISING		-	-	-	-	-	-	-	-
916	MISC. SALES EXPENSE		-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
Administrative and General Expenses										
920	A&G SALARIES	LABOR	35,808,780	21,466,967	1,915,730	104	9,201	1,277,128	209,185	2,033,475
921	OFFICE SUPPLIES & EXPENSES	LABOR	13,550,576	8,123,420	724,941	40	3,482	483,284	79,159	769,497
922	ADMIN. EXPENSE TRANSF. -CR.	LABOR	(5,183,868)	(3,107,672)	(277,331)	(15)	(1,332)	(184,884)	(30,283)	(294,377)
923	OUTSIDE SERVICES EMPLOYED	LBRANDPLT	38,710,920	24,324,439	2,304,404	741	13,994	3,020,600	287,679	2,818,346
924	PROPERTY INSURANCE	RTBASE	3,549,575	2,603,452	210,710	149	450	177,612	28,571	129,198
925	INJURIES & DAMAGES	LABOR	3,966,906	2,378,116	212,225	12	1,019	141,481	23,174	225,269
926	EMPLOYEE PENSIONS & BENEFITS	LABOR	34,669,692	20,784,096	1,854,790	101	8,909	1,236,503	202,531	1,968,789
928	REGULATORY COMMISSION EXPENSE	LBRANDPLT	4,551,000	2,859,672	270,914	87	1,645	355,113	33,821	331,335
929	A&G OVERHEAD -SUBS	LABOR	-	-	-	-	-	-	-	-
930.1	GENERAL ADVERTISING EXPENSE	LBRANDPLT	5,832,000	3,664,603	347,170	112	2,108	455,069	43,340	424,598
930.2	MISCELLANEOUS GENERAL EXPENSE	LBRANDPLT	(1,882,000)	(1,182,576)	(112,033)	(36)	(680)	(146,852)	(13,986)	(137,019)
931	RENTS	LBRANDPLT	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT	LABOR	4,431,216	2,656,465	237,065	13	1,139	158,040	25,886	251,636
940	MISC EXPENSES	LBRANDPLT	-	-	-	-	-	-	-	-
928	PUBLIC UTILITY FEE INCREASE	LBRANDPLT	22,000	13,824	1,310	0	8	1,717	163	1,602
	Sub-total		138,026,797	84,584,807	7,689,894	1,308	39,944	6,974,811	889,241	8,522,350
	TOTAL O & M EXPENSES		380,258,215	219,384,401	45,837,567	1,714	172,561	10,542,765	1,610,567	18,914,376
Labor Expense										
Steam Production - Operation										
500	SUPERVISION & ENGINEERING	GEN_CP	4,959,686	4,959,686	-	-	-	-	-	-
501	FUEL	GEN_CP	4,024,305	4,024,305	-	-	-	-	-	-
502	STEAM EXPENSES	GEN_CP	4,108,288	4,108,288	-	-	-	-	-	-
505	ELECTRIC EXPENSES	GEN_CP	2,983,844	2,983,844	-	-	-	-	-	-
506	MISC. STEAM POWER EXPENSES	GEN_CP	13,104,901	13,104,901	-	-	-	-	-	-
	Sub-total		29,181,024	29,181,024	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Secondary Distribution-Demand	Primary Distribution-	Secondary Distribution-	Services Function	Meters Function	Dusk-to-Dawn	Street and Traffic
				Function 12	Customer Function 13	Customer Function 14	15	16	Lighting Function 17	Lighting Function 18
				F_DSTSC_SEC_NCP	F_DSTPR_PRCST	F_DSTSC_SECCST	F_CUSTS_SERV	F_CUSTS_METERS	F_CUSTS_APLIGHT	F_CUSTS_STTRLGT
Customer Account										
901	SUPERVISION	CUSTACCT	1,035,755	-	-	-	-	-	-	-
902	METER READING	MTREAD	5,267,937	-	-	-	-	-	-	-
903	CUSTOMER RECORDS & COLLECTION	RECOLLEC	9,899,454	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNTS	GRSWRTOFF	4,234,014	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCTS EXPENSES	CUSTACCT	101,414	-	-	-	-	-	-	-
904	BAD DEBT EXPENSE INCREASE	GRSWRTOFF	63,000	-	-	-	-	-	-	-
	Sub-total		20,601,575	-	-	-	-	-	-	-
Customer Service & Information Expenses										
907	SUPERVISION		-	-	-	-	-	-	-	-
908	CUSTOMER ASSISTANCE	CUST_SERV	1,907,847	-	-	-	-	-	-	-
909	INFORMATIONAL & INSTRUCTIONAL	CUST_SERV	107,718	-	-	-	-	-	-	-
910	MISC. CUSTOMER SERVICE & INFO	CUST_SERV	-	-	-	-	-	-	-	-
	Sub-total		2,015,565	-	-	-	-	-	-	-
Sales Expenses										
911	SUPERVISION		-	-	-	-	-	-	-	-
912	DEMONSTRATING & SELLING		-	-	-	-	-	-	-	-
913	ADVERTISING		-	-	-	-	-	-	-	-
916	MISC. SALES EXPENSE		-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
Administrative and General Expenses										
920	A&G SALARIES	LABOR	35,808,780	872,042	1,109,254	379,530	147,972	1,790,508	861,819	388,394
921	OFFICE SUPPLIES & EXPENSES	LABOR	13,550,576	329,994	419,758	143,620	55,995	677,555	326,125	146,974
922	ADMIN. EXPENSE TRANSF. -CR.	LABOR	(5,183,868)	(126,241)	(160,581)	(54,943)	(21,421)	(259,203)	(124,761)	(56,226)
923	OUTSIDE SERVICES EMPLOYED	LBRANDPLT	38,710,920	1,014,898	1,613,222	426,362	1,049,365	634,534	393,765	578,334
924	PROPERTY INSURANCE	RTBASE	3,549,575	18,437	87,575	2,336	41,131	101,994	8,963	4,632
925	INJURIES & DAMAGES	LABOR	3,966,906	96,605	122,883	42,044	16,392	198,353	95,473	43,026
926	EMPLOYEE PENSIONS & BENEFITS	LABOR	34,669,692	844,302	1,073,968	367,457	143,265	1,733,551	834,404	376,039
928	REGULATORY COMMISSION EXPENSE	LBRANDPLT	4,551,000	119,315	189,656	50,125	123,367	74,598	46,292	67,991
929	A&G OVERHEAD -SUBS	LABOR	-	-	-	-	-	-	-	-
930.1	GENERAL ADVERTISING EXPENSE	LBRANDPLT	5,832,000	152,900	243,040	64,234	158,092	95,596	59,323	87,129
930.2	MISCELLANEOUS GENERAL EXPENSE	LBRANDPLT	(1,882,000)	(49,341)	(78,430)	(20,728)	(51,017)	(30,849)	(19,144)	(28,117)
931	RENTS	LBRANDPLT	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT	LABOR	4,431,216	107,912	137,266	46,966	18,311	221,569	106,647	48,062
940	MISC EXPENSES	LBRANDPLT	-	-	-	-	-	-	-	-
928	PUBLIC UTILITY FEE INCREASE	LBRANDPLT	22,000	577	917	242	596	361	224	329
	Sub-total		138,026,797	3,381,400	4,758,530	1,447,244	1,682,047	5,238,566	2,589,130	1,656,569
	TOTAL O & M EXPENSES		380,258,215	8,039,149	10,348,599	3,490,322	2,257,862	10,129,435	5,040,529	3,568,956
Labor Expense										
3.795%										
Steam Production - Operation										
500	SUPERVISION & ENGINEERING	GEN_CP	4,959,686	-	-	-	-	-	-	-
501	FUEL	GEN_CP	4,024,305	-	-	-	-	-	-	-
502	STEAM EXPENSES	GEN_CP	4,108,288	-	-	-	-	-	-	-
505	ELECTRIC EXPENSES	GEN_CP	2,983,844	-	-	-	-	-	-	-
506	MISC. STEAM POWER EXPENSES	GEN_CP	13,104,901	-	-	-	-	-	-	-
	Sub-total		29,181,024	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
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 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Meter Reading Function	Customer Records & Collections Function	Uncollectible Accounts Function	Misc. Customer Service & Information Function	Production-Variable Function	Connection Fees Revenue Function	Other Revenues Function
				19 F_CUSSV_MTREAD	20 F_CUSSV_RECCLLEC	21 F_CUSSV_GRSWRTOFF	22 F_CUSSV_CUST_SERV	23 F_PRODU_ENRGYSRC	24 F_REVNU_CONN_EARN	25 F_REVNU_RETAIL_SALES
Customer Account										
901	SUPERVISION	CUSTACCT	1,035,755	359,738	676,017	-	-	-	-	-
902	METER READING	MTREAD	5,267,937	5,267,937	-	-	-	-	-	-
903	CUSTOMER RECORDS & COLLECTION	RECCOLLEC	9,899,454	-	9,899,454	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNTS	GRSWRTOFF	4,234,014	-	-	4,234,014	-	-	-	-
905	MISC. CUSTOMER ACCTS EXPENSES	CUSTACCT	101,414	35,223	66,191	-	-	-	-	-
904	BAD DEBT EXPENSE INCREASE	GRSWRTOFF	63,000	-	-	63,000	-	-	-	-
	Sub-total		20,601,575	5,662,899	10,641,662	4,297,014	-	-	-	-
Customer Service & Information Expenses										
907	SUPERVISION		-	-	-	-	-	-	-	-
908	CUSTOMER ASSISTANCE	CUST_SERV	1,907,847	-	-	-	1,907,847	-	-	-
909	INFORMATIONAL & INSTRUCTIONAL	CUST_SERV	107,718	-	-	-	107,718	-	-	-
910	MISC. CUSTOMER SERVICE & INFO	CUST_SERV	-	-	-	-	-	-	-	-
	Sub-total		2,015,565	-	-	-	2,015,565	-	-	-
Sales Expenses										
911	SUPERVISION		-	-	-	-	-	-	-	-
912	DEMONSTRATING & SELLING		-	-	-	-	-	-	-	-
913	ADVERTISING		-	-	-	-	-	-	-	-
916	MISC. SALES EXPENSE		-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
Administrative and General Expenses										
920	A&G SALARIES	LABOR	35,808,780	124,186	2,703,023	-	520,262	-	-	-
921	OFFICE SUPPLIES & EXPENSES	LABOR	13,550,576	46,994	1,022,864	-	196,875	-	-	-
922	ADMIN. EXPENSE TRANSF. -CR.	LABOR	(5,183,868)	(17,978)	(391,304)	-	(75,316)	-	-	-
923	OUTSIDE SERVICES EMPLOYED	LBRANDPLT	38,710,920	8,541	185,911	-	35,783	-	-	-
924	PROPERTY INSURANCE	RTBASE	3,549,575	1,220	26,563	-	5,113	101,469	-	-
925	INJURIES & DAMAGES	LABOR	3,966,906	13,757	299,442	-	57,635	-	-	-
926	EMPLOYEE PENSIONS & BENEFITS	LABOR	34,669,692	120,236	2,617,039	-	503,712	-	-	-
928	REGULATORY COMMISSION EXPENSE	LBRANDPLT	4,551,000	1,004	21,856	-	4,207	-	-	-
929	A&G OVERHEAD -SUBS	LABOR	-	-	-	-	-	-	-	-
930.1	GENERAL ADVERTISING EXPENSE	LBRANDPLT	5,832,000	1,287	28,009	-	5,391	-	-	-
930.2	MISCELLANEOUS GENERAL EXPENSE	LBRANDPLT	(1,882,000)	(415)	(9,038)	-	(1,740)	-	-	-
931	RENTS	LBRANDPLT	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT	LABOR	4,431,216	15,368	334,490	-	64,381	-	-	-
940	MISC EXPENSES	LBRANDPLT	-	-	-	-	-	-	-	-
928	PUBLIC UTILITY FEE INCREASE	LBRANDPLT	22,000	5	106	-	20	-	-	-
	Sub-total		138,026,797	314,205	6,838,959	-	1,316,322	101,469	-	-
	TOTAL O & M EXPENSES		380,258,215	5,977,104	17,480,621	4,297,014	3,331,888	9,832,784	-	-
Labor Expense										
Steam Production - Operation										
500	SUPERVISION & ENGINEERING	GEN_CP	4,959,686	-	-	-	-	-	-	-
501	FUEL	GEN_CP	4,024,305	-	-	-	-	-	-	-
502	STEAM EXPENSES	GEN_CP	4,108,288	-	-	-	-	-	-	-
505	ELECTRIC EXPENSES	GEN_CP	2,983,844	-	-	-	-	-	-	-
506	MISC. STEAM POWER EXPENSES	GEN_CP	13,104,901	-	-	-	-	-	-	-
	Sub-total		29,181,024	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
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 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Residential Sales	Small C&I Sales Function	Large C&I Sales Function	Street and Traffic	APL Revenue	Sales for Resale	Collect Charges	Rent from Electric	Fuel and Purchased Power
				Function 26	Function 27	Function 28	Lighting Revenue Function 29	Function 30	Function 31	Revenue Function 32	Property Function 33	Revenue Function 34
				F_REVNU_RES_SALES	F_REVNU_SCOM_SALES	F_REVNU_LGCOM_SALES	F_REVNU_LGHTREV	F_REVNU_APLREV	F_REVNU_REV_12CP	F_REVNU_LT_FEES	F_REVNU_INTDPLT	F_FUELS_FUL_ENRGYSRC
Customer Account												
901	SUPERVISION	CUSTACCT	1,035,755	-	-	-	-	-	-	-	-	-
902	METER READING	MTREAD	5,267,937	-	-	-	-	-	-	-	-	-
903	CUSTOMER RECORDS & COLLECTION	RECCOLLEC	9,899,454	-	-	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNTS	GRSWRTOFF	4,234,014	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCTS EXPENSES	CUSTACCT	101,414	-	-	-	-	-	-	-	-	-
904	BAD DEBT EXPENSE INCREASE	GRSWRTOFF	63,000	-	-	-	-	-	-	-	-	-
	Sub-total		20,601,575	-	-	-	-	-	-	-	-	-
Customer Service & Information Expenses												
907	SUPERVISION		-	-	-	-	-	-	-	-	-	-
908	CUSTOMER ASSISTANCE	CUST_SERV	1,907,847	-	-	-	-	-	-	-	-	-
909	INFORMATIONAL & INSTRUCTIONAL	CUST_SERV	107,718	-	-	-	-	-	-	-	-	-
910	MISC. CUSTOMER SERVICE & INFO	CUST_SERV	-	-	-	-	-	-	-	-	-	-
	Sub-total		2,015,565	-	-	-	-	-	-	-	-	-
Sales Expenses												
911	SUPERVISION		-	-	-	-	-	-	-	-	-	-
912	DEMONSTRATING & SELLING		-	-	-	-	-	-	-	-	-	-
913	ADVERTISING		-	-	-	-	-	-	-	-	-	-
916	MISC. SALES EXPENSE		-	-	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-	-	-
Administrative and General Expenses												
920	A&G SALARIES	LABOR	35,808,780	-	-	-	-	-	-	-	-	-
921	OFFICE SUPPLIES & EXPENSES	LABOR	13,550,576	-	-	-	-	-	-	-	-	-
922	ADMIN. EXPENSE TRANSF. -CR.	LABOR	(5,183,868)	-	-	-	-	-	-	-	-	-
923	OUTSIDE SERVICES EMPLOYED	LBRANDPLT	38,710,920	-	-	-	-	-	-	-	-	-
924	PROPERTY INSURANCE	RTBASE	3,549,575	-	-	-	-	-	-	-	-	-
925	INJURIES & DAMAGES	LABOR	3,966,906	-	-	-	-	-	-	-	-	-
926	EMPLOYEE PENSIONS & BENEFITS	LABOR	34,669,692	-	-	-	-	-	-	-	-	-
928	REGULATORY COMMISSION EXPENSE	LBRANDPLT	4,551,000	-	-	-	-	-	-	-	-	-
929	A&G OVERHEAD -SUBS	LABOR	-	-	-	-	-	-	-	-	-	-
930.1	GENERAL ADVERTISING EXPENSE	LBRANDPLT	5,832,000	-	-	-	-	-	-	-	-	-
930.2	MISCELLANEOUS GENERAL EXPENSE	LBRANDPLT	(1,882,000)	-	-	-	-	-	-	-	-	-
931	RENTS	LBRANDPLT	-	-	-	-	-	-	-	-	-	-
935	MAINTENANCE OF GENERAL PLANT	LABOR	4,431,216	-	-	-	-	-	-	-	-	-
940	MISC EXPENSES	LBRANDPLT	-	-	-	-	-	-	-	-	-	-
928	PUBLIC UTILITY FEE INCREASE	LBRANDPLT	22,000	-	-	-	-	-	-	-	-	-
	Sub-total		138,026,797	-	-	-	-	-	-	-	-	-
	TOTAL O & M EXPENSES		380,258,215	-	-	-	-	-	-	-	-	-
Labor Expense												
Steam Production - Operation												
500	SUPERVISION & ENGINEERING	GEN_CP	4,959,686	-	-	-	-	-	-	-	-	-
501	FUEL	GEN_CP	4,024,305	-	-	-	-	-	-	-	-	-
502	STEAM EXPENSES	GEN_CP	4,108,288	-	-	-	-	-	-	-	-	-
505	ELECTRIC EXPENSES	GEN_CP	2,983,844	-	-	-	-	-	-	-	-	-
506	MISC. STEAM POWER EXPENSES	GEN_CP	13,104,901	-	-	-	-	-	-	-	-	-
	Sub-total		29,181,024	-	-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
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 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Production-Fixed	Transmission Function	Direct Land Function	Direct Structures	Station Equipment	Direct Station Equipment	Primary Distribution-
				Function 5	6	7	8	9	10	11
				F_PRODU_GEN_CP	F_TRANS_TRANS_12CP	F_DSTRB_LAND_DIR	F_DSTRB_STRUC_DIR	F_DSTRB_DIST_NCP	F_DSTRB_STEQUIP_DIR	F_DSTPR_DIST_NCP
Steam Production - Maintenance										
510	SUPERVISION AND ENGINEERING	GEN_CP	4,627,570	4,627,570	-	-	-	-	-	-
511	STRUCTURES	GEN_CP	815,201	815,201	-	-	-	-	-	-
512	BOILER PLANT	GEN_CP	9,040,151	9,040,151	-	-	-	-	-	-
513	ELECTRIC PLANT	GEN_CP	3,889,267	3,889,267	-	-	-	-	-	-
514	MISCELLANEOUS STEAM PLANT	GEN_CP	2,229,917	2,229,917	-	-	-	-	-	-
	Sub-total		20,602,105	20,602,105	-	-	-	-	-	-
Total Steam										
			49,783,129	49,783,129	-	-	-	-	-	-
Hydraulic Production - Operation										
535	SUPERVISION AND ENGINEERING	HYDOPLBR	-	-	-	-	-	-	-	-
538	ELECTRIC EXPENSES	GEN_CP	-	-	-	-	-	-	-	-
539	MISCELLANEOUS HYDRO POWER EXP	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
Hydraulic Production - Maintenance										
541	SUPERVISION AND ENGINEERING	GEN_CP	-	-	-	-	-	-	-	-
542	STRUCTURES	GEN_CP	-	-	-	-	-	-	-	-
543	RESERV. DAMS & WATERWAYS	GEN_CP	-	-	-	-	-	-	-	-
544	ELECTRIC PLANT	GEN_CP	-	-	-	-	-	-	-	-
545	MISC. HYDRO PLANT	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
Total Hydraulic										
			-	-	-	-	-	-	-	-
Other Power Generation - Operations										
546	Operation Supv & Eng	GEN_CP	67,832	67,832	-	-	-	-	-	-
548	GENERATION EXPENSE	GEN_CP	20,897	20,897	-	-	-	-	-	-
	Sub-total		88,728	88,728	-	-	-	-	-	-
Other Power Generation - Maintenance										
551	SUPERVISION AND ENGINEERING	GEN_CP	-	-	-	-	-	-	-	-
552	STRUCTURES	GEN_CP	4,146	4,146	-	-	-	-	-	-
553	GEN. ELECTRIC PLANT	GEN_CP	538,383	538,383	-	-	-	-	-	-
554	MISC. OTHER PWR GEN. PLANT	GEN_CP	-	-	-	-	-	-	-	-
555	PURCHASED POWER	GEN_CP	-	-	-	-	-	-	-	-
556	SYSTEM CONTROL AND LOAD DISPATCH	GEN_CP	1,095,079	1,095,079	-	-	-	-	-	-
557	OTHER EXPENSES	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		1,637,607	1,637,607	-	-	-	-	-	-
Total Other										
			1,726,336	1,726,336	-	-	-	-	-	-
Transmission Operation Expenses										
560	SUPERVISION & ENGINEERING	TRNOPLBR	922,794	-	922,794	-	-	-	-	-
561	LOAD DISPATCHING	TRANS_12CP	1,892,212	-	1,892,212	-	-	-	-	-
562	STATION EXPENSES	TRANS_12CP	343,394	-	343,394	-	-	-	-	-
563	OVERHEAD LINES	TRANS_12CP	-	-	-	-	-	-	-	-
564	UNDERGROUND LINES	TRANS_12CP	-	-	-	-	-	-	-	-
565	TRANSM. OF ELECTRICITY BY OTHERS	TRANS_12CP	-	-	-	-	-	-	-	-
566	MISC. TRANSM. EXPENSE	TRNPLT	209,888	-	209,888	-	-	-	-	-
567	RENTS	TRNPLT	-	-	-	-	-	-	-	-
	Sub-total		3,368,287	-	3,368,287	-	-	-	-	-
Transmission Maintenance Expenses										
568	SUPERVISION & ENGINEERING	TRMNTLBR	63,571	-	63,571	-	-	-	-	-
569	STRUCTURES	TRANS_12CP	31,477	-	31,477	-	-	-	-	-
570	STATION EQUIPMENT	TRANS_12CP	901,667	-	901,667	-	-	-	-	-
571	OVERHEAD LINES	TRANS_12CP	75,850	-	75,850	-	-	-	-	-
572	Maint of Underground Lines	TRANS_12CP	-	-	-	-	-	-	-	-
573	MISC TRANSMISSION PLANT	TRANS_12CP	155,895	-	155,895	-	-	-	-	-
	Sub-total		1,228,459	-	1,228,459	-	-	-	-	-
Total Transmission										
			4,596,746	-	4,596,746	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Secondary	Primary Distribution-	Secondary Distribution-	Services Function	Meters Function	Dusk-to-Dawn	Street and Traffic
				Distribution-Demand Function 12 F_DSTSC_SEC_NCP	Customer Function 13 F_DSTPR_PRCST	Customer Function 14 F_DSTSC_SECCST	15 F_CUSTS_SERV	16 F_CUSTS_METERS	Lighting Function 17 F_CUSTS_APLIGHT	Lighting Function 18 F_CUSTS_STTRLGT
Steam Production - Maintenance										
510	SUPERVISION AND ENGINEERING	GEN_CP	4,627,570	-	-	-	-	-	-	-
511	STRUCTURES	GEN_CP	815,201	-	-	-	-	-	-	-
512	BOILER PLANT	GEN_CP	9,040,151	-	-	-	-	-	-	-
513	ELECTRIC PLANT	GEN_CP	3,889,267	-	-	-	-	-	-	-
514	MISCELLANEOUS STEAM PLANT	GEN_CP	2,229,917	-	-	-	-	-	-	-
	Sub-total		20,602,105	-	-	-	-	-	-	-
Total Steam										
			49,783,129	-	-	-	-	-	-	-
Hydraulic Production - Operation										
535	SUPERVISION AND ENGINEERING	HYDOPLBR	-	-	-	-	-	-	-	-
538	ELECTRIC EXPENSES	GEN_CP	-	-	-	-	-	-	-	-
539	MISCELLANEOUS HYDRO POWER EXP	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
Hydraulic Production - Maintenance										
541	SUPERVISION AND ENGINEERING	GEN_CP	-	-	-	-	-	-	-	-
542	STRUCTURES	GEN_CP	-	-	-	-	-	-	-	-
543	RESERV. DAMS & WATERWAYS	GEN_CP	-	-	-	-	-	-	-	-
544	ELECTRIC PLANT	GEN_CP	-	-	-	-	-	-	-	-
545	MISC. HYDRO PLANT	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
Total Hydraulic										
			-	-	-	-	-	-	-	-
Other Power Generation - Operations										
546	Operation Supv & Eng	GEN_CP	67,832	-	-	-	-	-	-	-
548	GENERATION EXPENSE	GEN_CP	20,897	-	-	-	-	-	-	-
	Sub-total		88,728	-	-	-	-	-	-	-
Other Power Generation - Maintenance										
551	SUPERVISION AND ENGINEERING	GEN_CP	-	-	-	-	-	-	-	-
552	STRUCTURES	GEN_CP	4,146	-	-	-	-	-	-	-
553	GEN. ELECTRIC PLANT	GEN_CP	538,383	-	-	-	-	-	-	-
554	MISC. OTHER PWR GEN. PLANT	GEN_CP	-	-	-	-	-	-	-	-
555	PURCHASED POWER	GEN_CP	-	-	-	-	-	-	-	-
556	SYSTEM CONTROL AND LOAD DISPATCH	GEN_CP	1,095,079	-	-	-	-	-	-	-
557	OTHER EXPENSES	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		1,637,607	-	-	-	-	-	-	-
Total Other										
			1,726,336	-	-	-	-	-	-	-
Transmission Operation Expenses										
560	SUPERVISION & ENGINEERING	TRNOPLBR	922,794	-	-	-	-	-	-	-
561	LOAD DISPATCHING	TRANS_12CP	1,892,212	-	-	-	-	-	-	-
562	STATION EXPENSES	TRANS_12CP	343,394	-	-	-	-	-	-	-
563	OVERHEAD LINES	TRANS_12CP	-	-	-	-	-	-	-	-
564	UNDERGROUND LINES	TRANS_12CP	-	-	-	-	-	-	-	-
565	TRANSM. OF ELECTRICITY BY OTHERS	TRANS_12CP	-	-	-	-	-	-	-	-
566	MISC. TRANSM. EXPENSE	TRNPLT	209,888	-	-	-	-	-	-	-
567	RENTS	TRNPLT	-	-	-	-	-	-	-	-
	Sub-total		3,368,287	-	-	-	-	-	-	-
Transmission Maintenance Expenses										
568	SUPERVISION & ENGINEERING	TRMNTLBR	63,571	-	-	-	-	-	-	-
569	STRUCTURES	TRANS_12CP	31,477	-	-	-	-	-	-	-
570	STATION EQUIPMENT	TRANS_12CP	901,667	-	-	-	-	-	-	-
571	OVERHEAD LINES	TRANS_12CP	75,850	-	-	-	-	-	-	-
572	Maint of Underground Lines	TRANS_12CP	-	-	-	-	-	-	-	-
573	MISC TRANSMISSION PLANT	TRANS_12CP	155,895	-	-	-	-	-	-	-
	Sub-total		1,228,459	-	-	-	-	-	-	-
Total Transmission										
			4,596,746	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Meter Reading	Customer Records &	Uncollectible Accounts	Misc. Customer Service	Production-Variable	Connection Fees	Other Revenues Function
				Function 19	Collections Function 20	Function 21	& Information Function 22	Function 23	Revenue Function 24	25
				F_CUSSV_MTREAD	F_CUSSV_RECCLLEC	F_CUSSV_GRSWRTOFF	F_CUSSV_CUST_SERV	F_PRODU_ENRGYSRC	F_REVNU_CONN_EARN	F_REVNU_RETAIL_SALES
Steam Production - Maintenance										
510	SUPERVISION AND ENGINEERING	GEN_CP	4,627,570	-	-	-	-	-	-	-
511	STRUCTURES	GEN_CP	815,201	-	-	-	-	-	-	-
512	BOILER PLANT	GEN_CP	9,040,151	-	-	-	-	-	-	-
513	ELECTRIC PLANT	GEN_CP	3,889,267	-	-	-	-	-	-	-
514	MISCELLANEOUS STEAM PLANT	GEN_CP	2,229,917	-	-	-	-	-	-	-
	Sub-total		20,602,105	-	-	-	-	-	-	-
	Total Steam		49,783,129	-	-	-	-	-	-	-
Hydraulic Production - Operation										
535	SUPERVISION AND ENGINEERING	HYDOPLBR	-	-	-	-	-	-	-	-
538	ELECTRIC EXPENSES	GEN_CP	-	-	-	-	-	-	-	-
539	MISCELLANEOUS HYDRO POWER EXP	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
Hydraulic Production - Maintenance										
541	SUPERVISION AND ENGINEERING	GEN_CP	-	-	-	-	-	-	-	-
542	STRUCTURES	GEN_CP	-	-	-	-	-	-	-	-
543	RESERV. DAMS & WATERWAYS	GEN_CP	-	-	-	-	-	-	-	-
544	ELECTRIC PLANT	GEN_CP	-	-	-	-	-	-	-	-
545	MISC. HYDRO PLANT	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
	Total Hydraulic		-	-	-	-	-	-	-	-
Other Power Generation - Operations										
546	Operation Supv & Eng	GEN_CP	67,832	-	-	-	-	-	-	-
548	GENERATION EXPENSE	GEN_CP	20,897	-	-	-	-	-	-	-
	Sub-total		88,728	-	-	-	-	-	-	-
Other Power Generation - Maintenance										
551	SUPERVISION AND ENGINEERING	GEN_CP	-	-	-	-	-	-	-	-
552	STRUCTURES	GEN_CP	4,146	-	-	-	-	-	-	-
553	GEN. ELECTRIC PLANT	GEN_CP	538,383	-	-	-	-	-	-	-
554	MISC. OTHER PWR GEN. PLANT	GEN_CP	-	-	-	-	-	-	-	-
555	PURCHASED POWER	GEN_CP	-	-	-	-	-	-	-	-
556	SYSTEM CONTROL AND LOAD DISPATCH	GEN_CP	1,095,079	-	-	-	-	-	-	-
557	OTHER EXPENSES	GEN_CP	-	-	-	-	-	-	-	-
	Sub-total		1,637,607	-	-	-	-	-	-	-
	Total Other		1,726,336	-	-	-	-	-	-	-
Transmission Operation Expenses										
560	SUPERVISION & ENGINEERING	TRNOPLBR	922,794	-	-	-	-	-	-	-
561	LOAD DISPATCHING	TRANS_12CP	1,892,212	-	-	-	-	-	-	-
562	STATION EXPENSES	TRANS_12CP	343,394	-	-	-	-	-	-	-
563	OVERHEAD LINES	TRANS_12CP	-	-	-	-	-	-	-	-
564	UNDERGROUND LINES	TRANS_12CP	-	-	-	-	-	-	-	-
565	TRANSM. OF ELECTRICITY BY OTHERS	TRANS_12CP	-	-	-	-	-	-	-	-
566	MISC. TRANSM. EXPENSE	TRNPLT	209,888	-	-	-	-	-	-	-
567	RENTS	TRNPLT	-	-	-	-	-	-	-	-
	Sub-total		3,368,287	-	-	-	-	-	-	-
Transmission Maintenance Expenses										
568	SUPERVISION & ENGINEERING	TRMNTLBR	63,571	-	-	-	-	-	-	-
569	STRUCTURES	TRANS_12CP	31,477	-	-	-	-	-	-	-
570	STATION EQUIPMENT	TRANS_12CP	901,667	-	-	-	-	-	-	-
571	OVERHEAD LINES	TRANS_12CP	75,850	-	-	-	-	-	-	-
572	Maint of Underground Lines	TRANS_12CP	-	-	-	-	-	-	-	-
573	MISC TRANSMISSION PLANT	TRANS_12CP	155,895	-	-	-	-	-	-	-
	Sub-total		1,228,459	-	-	-	-	-	-	-
	Total Transmission		4,596,746	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
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 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Residential Sales	Small C&I Sales Function	Large C&I Sales Function	Street and Traffic	APL Revenue	Sales for Resale	Collect Charges	Rent from Electric	Fuel and Purchased Power
				Function 26	Function 27	Function 28	Lighting Revenue Function 29	Function 30	Function 31	Revenue Function 32	Property Function 33	Revenue Function 34
				F_REVNU_RES_SALES	F_REVNU_SCOM_SALES	F_REVNU_LGCOM_SALES	F_REVNU_LGHTREV	F_REVNU_APLREV	F_REVNU_REV_12CP	F_REVNU_LT_FEES	F_REVNU_INTDPLT	F_FUELS_FUL_ENRGYSRC
Steam Production - Maintenance												
510	SUPERVISION AND ENGINEERING	GEN_CP	4,627,570	-	-	-	-	-	-	-	-	-
511	STRUCTURES	GEN_CP	815,201	-	-	-	-	-	-	-	-	-
512	BOILER PLANT	GEN_CP	9,040,151	-	-	-	-	-	-	-	-	-
513	ELECTRIC PLANT	GEN_CP	3,889,267	-	-	-	-	-	-	-	-	-
514	MISCELLANEOUS STEAM PLANT	GEN_CP	2,229,917	-	-	-	-	-	-	-	-	-
	Sub-total		20,602,105	-	-	-	-	-	-	-	-	-
Total Steam												
			49,783,129	-	-	-	-	-	-	-	-	-
Hydraulic Production - Operation												
535	SUPERVISION AND ENGINEERING	HYDOPLBR	-	-	-	-	-	-	-	-	-	-
538	ELECTRIC EXPENSES	GEN_CP	-	-	-	-	-	-	-	-	-	-
539	MISCELLANEOUS HYDRO POWER EXP	GEN_CP	-	-	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-	-	-
Hydraulic Production - Maintenance												
541	SUPERVISION AND ENGINEERING	GEN_CP	-	-	-	-	-	-	-	-	-	-
542	STRUCTURES	GEN_CP	-	-	-	-	-	-	-	-	-	-
543	RESERV. DAMS & WATERWAYS	GEN_CP	-	-	-	-	-	-	-	-	-	-
544	ELECTRIC PLANT	GEN_CP	-	-	-	-	-	-	-	-	-	-
545	MISC. HYDRO PLANT	GEN_CP	-	-	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-	-	-
Total Hydraulic												
			-	-	-	-	-	-	-	-	-	-
Other Power Generation - Operations												
546	Operation Supv & Eng	GEN_CP	67,832	-	-	-	-	-	-	-	-	-
548	GENERATION EXPENSE	GEN_CP	20,897	-	-	-	-	-	-	-	-	-
	Sub-total		88,728	-	-	-	-	-	-	-	-	-
Other Power Generation - Maintenance												
551	SUPERVISION AND ENGINEERING	GEN_CP	-	-	-	-	-	-	-	-	-	-
552	STRUCTURES	GEN_CP	4,146	-	-	-	-	-	-	-	-	-
553	GEN. ELECTRIC PLANT	GEN_CP	538,383	-	-	-	-	-	-	-	-	-
554	MISC. OTHER PWR GEN. PLANT	GEN_CP	-	-	-	-	-	-	-	-	-	-
555	PURCHASED POWER	GEN_CP	-	-	-	-	-	-	-	-	-	-
556	SYSTEM CONTROL AND LOAD DISPATCH	GEN_CP	1,095,079	-	-	-	-	-	-	-	-	-
557	OTHER EXPENSES	GEN_CP	-	-	-	-	-	-	-	-	-	-
	Sub-total		1,637,607	-	-	-	-	-	-	-	-	-
Total Other												
			1,726,336	-	-	-	-	-	-	-	-	-
Transmission Operation Expenses												
560	SUPERVISION & ENGINEERING	TRNOPLBR	922,794	-	-	-	-	-	-	-	-	-
561	LOAD DISPATCHING	TRANS_12CP	1,892,212	-	-	-	-	-	-	-	-	-
562	STATION EXPENSES	TRANS_12CP	343,394	-	-	-	-	-	-	-	-	-
563	OVERHEAD LINES	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
564	UNDERGROUND LINES	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
565	TRANSM. OF ELECTRICITY BY OTHERS	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
566	MISC. TRANSM. EXPENSE	TRNPLT	209,888	-	-	-	-	-	-	-	-	-
567	RENTS	TRNPLT	-	-	-	-	-	-	-	-	-	-
	Sub-total		3,368,287	-	-	-	-	-	-	-	-	-
Transmission Maintenance Expenses												
568	SUPERVISION & ENGINEERING	TRMNTLBR	63,571	-	-	-	-	-	-	-	-	-
569	STRUCTURES	TRANS_12CP	31,477	-	-	-	-	-	-	-	-	-
570	STATION EQUIPMENT	TRANS_12CP	901,667	-	-	-	-	-	-	-	-	-
571	OVERHEAD LINES	TRANS_12CP	75,850	-	-	-	-	-	-	-	-	-
572	Maint of Underground Lines	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
573	MISC TRANSMISSION PLANT	TRANS_12CP	155,895	-	-	-	-	-	-	-	-	-
	Sub-total		1,228,459	-	-	-	-	-	-	-	-	-
Total Transmission												
			4,596,746	-	-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Production-Fixed	Transmission Function	Direct Land Function	Direct Structures	Station Equipment	Direct Station Equipment	Primary Distribution-
				Function 5	6	7	8	9	10	11
				F_PRODU_GEN_CP	F_TRANS_TRANS_12CP	F_DSTRB_LAND_DIR	F_DSTRB_STRUC_DIR	F_DSTRB_DIST_NCP	F_DSTRB_STEQUIP_DIR	F_DSTPR_DIST_NCP
Distribution Operation Expenses										
580	SUPERVISION AND ENGINEERING	DISTOPLBR	1,252,273	-	-	33	594	159,775	15,378	168,020
581	LOAD DISPATCHING	DIST_NCP	102,975	-	-	-	-	102,975	-	-
582	STATION EXPENSES	PLT362_	108,292	-	-	-	-	87,383	20,909	-
583	OVERHEAD LINES	PLT364_5	632,088	-	-	-	-	-	-	276,617
584	UNDERGROUND LINES	PLT366_7	77,657	-	-	-	-	-	-	40,545
585	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	-	-	-	-	-	-	-	-
586	METER EXPENSE	METERS	2,561,984	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	APLIGHT	1,400,201	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	TOTDPLT	3,237,992	-	-	212	3,853	845,809	78,817	772,476
589	RENTS	TOTDPLT	-	-	-	-	-	-	-	-
	Sub-total		9,373,461	-	-	244	4,448	1,195,942	115,104	1,257,658
Distribution Maintenance Expenses										
590	SUPERVISION AND ENGINEERING	DMAINTLBR	37,091	-	-	0	53	5,584	1,156	10,824
591	STRUCTURES	PLT361_	115,903	-	-	6	17,578	25,715	2,396	23,485
592	STATION EQUIPMENT	PLT362_	1,985,101	-	-	-	-	1,601,822	383,279	-
593	OVERHEAD LINES	PLT364_5	5,730,938	-	-	-	-	-	-	2,508,001
594	UNDERGROUND LINES	PLT366_7	2,067,239	-	-	-	-	-	-	1,079,305
595	LINE TRANSFORMERS	DIST_NCP	235,375	-	-	-	-	235,375	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	STTRLGT	741,251	-	-	-	-	-	-	-
597	METERS	METERS	1,161,039	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	APLIGHT	336,511	-	-	-	-	-	-	-
	Sub-total		12,410,449	-	-	6	17,631	1,868,496	386,831	3,621,615
	Total Distribution		21,783,911	-	-	251	22,078	3,064,438	501,935	4,879,273
Customer Account										
901	SUPERVISION	CUSTACCT	848,374	-	-	-	-	-	-	-
902	METER READING	MTREAD	3,324	-	-	-	-	-	-	-
903	CUSTOMER RECORDS & COLLECTION	RECOLLEC	5,932,120	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNTS	GRSWRTOFF	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCTS EXPENSES	CUSTACCT	-	-	-	-	-	-	-	-
	Sub-total		6,783,818	-	-	-	-	-	-	-
Customer Service & Information Expenses										
907	SUPERVISION		-	-	-	-	-	-	-	-
908	CUSTOMER ASSISTANCE EXPENSES	CUST_SERV	1,248,355	-	-	-	-	-	-	-
909	INFORMATIONAL & INSTRUCTIONAL	CUST_SERV	-	-	-	-	-	-	-	-
910	MISC. CUSTOMER SERVICE & INFO	CUST_SERV	-	-	-	-	-	-	-	-
	Sub-total		1,248,355	-	-	-	-	-	-	-
Sales Expenses										
911	SUPERVISION		-	-	-	-	-	-	-	-
912	DEMONSTRATING & SELLING		-	-	-	-	-	-	-	-
913	ADVERTISING		-	-	-	-	-	-	-	-
916	MISC. SALES EXPENSE		-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		85,922,295	51,509,464	4,596,746	251	22,078	3,064,438	501,935	4,879,273

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 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Secondary Distribution-Demand Function	Primary Distribution-Customer Function	Secondary Distribution-Customer Function	Services Function	Meters Function	Dusk-to-Dawn Lighting Function	Street and Traffic Lighting Function
				12 F_DSTSC_SEC_NCP	13 F_DSTPR_PRCST	14 F_DSTSC_SECCST	15 F_CUSTS_SERV	16 F_CUSTS_METERS	17 F_CUSTS_APLIGHT	18 F_CUSTS_STTRLGT
Distribution Operation Expenses										
580	SUPERVISION AND ENGINEERING	DISTOPLBR	1,252,273	66,784	93,717	28,649	46,214	417,795	230,784	24,531
581	LOAD DISPATCHING	DIST_NCP	102,975	-	-	-	-	-	-	-
582	STATION EXPENSES	PLT362_	108,292	-	-	-	-	-	-	-
583	OVERHEAD LINES	PLT364_5	632,088	149,189	138,932	67,350	-	-	-	-
584	UNDERGROUND LINES	PLT366_7	77,657	8,519	25,588	3,005	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	-	-	-	-	-	-	-	-
586	METER EXPENSE	METERS	2,561,984	-	-	-	-	2,561,984	-	-
587	CUSTOMER INSTALLATION EXPENSE	APLIGHT	1,400,201	-	-	-	-	-	1,400,201	-
588	MISC. DISTRIBUTION EXPENSE	TOTDPLT	3,237,992	275,399	443,251	115,435	299,702	147,484	96,467	159,088
589	RENTS	TOTDPLT	-	-	-	-	-	-	-	-
	Sub-total		9,373,461	499,891	701,488	214,439	345,915	3,127,262	1,727,451	183,619
Distribution Maintenance Expenses										
590	SUPERVISION AND ENGINEERING	DMAINTLBR	37,091	4,760	5,858	2,081	27	3,494	1,018	2,237
591	STRUCTURES	PLT361_	115,903	8,373	13,476	3,509	9,112	4,484	2,933	4,837
592	STATION EQUIPMENT	PLT362_	1,985,101	-	-	-	-	-	-	-
593	OVERHEAD LINES	PLT364_5	5,730,938	1,352,645	1,259,650	610,642	-	-	-	-
594	UNDERGROUND LINES	PLT366_7	2,067,239	226,776	681,155	80,002	-	-	-	-
595	LINE TRANSFORMERS	DIST_NCP	235,375	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	STTRLGT	741,251	-	-	-	-	-	-	741,251
597	METERS	METERS	1,161,039	-	-	-	-	1,161,039	-	-
598	MISCELLANEOUS DISTRIB. PLANT	APLIGHT	336,511	-	-	-	-	-	336,511	-
	Sub-total		12,410,449	1,592,553	1,960,140	696,235	9,139	1,169,017	340,462	748,324
	Total Distribution		21,783,911	2,092,444	2,661,627	910,673	355,054	4,296,279	2,067,913	931,943
Customer Account										
901	SUPERVISION	CUSTACCT	848,374	-	-	-	-	-	-	-
902	METER READING	MTREAD	3,324	-	-	-	-	-	-	-
903	CUSTOMER RECORDS & COLLECTION	RECCOLLEC	5,932,120	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNTS	GRSWRTOFF	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCTS EXPENSES	CUSTACCT	-	-	-	-	-	-	-	-
	Sub-total		6,783,818	-	-	-	-	-	-	-
Customer Service & Information Expenses										
907	SUPERVISION		-	-	-	-	-	-	-	-
908	CUSTOMER ASSISTANCE EXPENSES	CUST_SERV	1,248,355	-	-	-	-	-	-	-
909	INFORMATIONAL & INSTRUCTIONAL	CUST_SERV	-	-	-	-	-	-	-	-
910	MISC. CUSTOMER SERVICE & INFO	CUST_SERV	-	-	-	-	-	-	-	-
	Sub-total		1,248,355	-	-	-	-	-	-	-
Sales Expenses										
911	SUPERVISION		-	-	-	-	-	-	-	-
912	DEMONSTRATING & SELLING		-	-	-	-	-	-	-	-
913	ADVERTISING		-	-	-	-	-	-	-	-
916	MISC. SALES EXPENSE		-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		85,922,295	2,092,444	2,661,627	910,673	355,054	4,296,279	2,067,913	931,943

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Meter Reading	Customer Records &	Uncollectible Accounts	Misc. Customer Service	Production-Variable	Connection Fees	Other Revenues
				Function 19	Collections Function 20	Function 21	& Information Function 22	Function 23	Revenue Function 24	Function 25
				F_CUSSV_MTREAD	F_CUSSV_RECCOLLEC	F_CUSSV_GRSWRTOFF	F_CUSSV_CUST_SERV	F_PRODU_ENRGYSRC	F_REVNU_CONN_EARN	F_REVNU_RETAIL_SALES
Distribution Operation Expenses										
580	SUPERVISION AND ENGINEERING	DISSTOPLBR	1,252,273	-	-	-	-	-	-	-
581	LOAD DISPATCHING	DIST_NCP	102,975	-	-	-	-	-	-	-
582	STATION EXPENSES	PLT362_	108,292	-	-	-	-	-	-	-
583	OVERHEAD LINES	PLT364_5	632,088	-	-	-	-	-	-	-
584	UNDERGROUND LINES	PLT366_7	77,657	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	-	-	-	-	-	-	-	-
586	METER EXPENSE	METERS	2,561,984	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	APLIGHT	1,400,201	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	TOTDPLT	3,237,992	-	-	-	-	-	-	-
589	RENTS	TOTDPLT	-	-	-	-	-	-	-	-
	Sub-total		9,373,461	-	-	-	-	-	-	-
Distribution Maintenance Expenses										
590	SUPERVISION AND ENGINEERING	DMAINTLBR	37,091	-	-	-	-	-	-	-
591	STRUCTURES	PLT361_	115,903	-	-	-	-	-	-	-
592	STATION EQUIPMENT	PLT362_	1,985,101	-	-	-	-	-	-	-
593	OVERHEAD LINES	PLT364_5	5,730,938	-	-	-	-	-	-	-
594	UNDERGROUND LINES	PLT366_7	2,067,239	-	-	-	-	-	-	-
595	LINE TRANSFORMERS	DIST_NCP	235,375	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	STTRLGT	741,251	-	-	-	-	-	-	-
597	METERS	METERS	1,161,039	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	APLIGHT	336,511	-	-	-	-	-	-	-
	Sub-total		12,410,449	-	-	-	-	-	-	-
	Total Distribution		21,783,911	-	-	-	-	-	-	-
Customer Account										
901	SUPERVISION	CUSTACCT	848,374	294,657	553,717	-	-	-	-	-
902	METER READING	MTREAD	3,324	3,324	-	-	-	-	-	-
903	CUSTOMER RECORDS & COLLECTION	RECCOLLEC	5,932,120	-	5,932,120	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNTS	GRSWRTOFF	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCTS EXPENSES	CUSTACCT	-	-	-	-	-	-	-	-
	Sub-total		6,783,818	297,981	6,485,837	-	-	-	-	-
Customer Service & Information Expenses										
907	SUPERVISION		-	-	-	-	-	-	-	-
908	CUSTOMER ASSISTANCE EXPENSES	CUST_SERV	1,248,355	-	-	-	1,248,355	-	-	-
909	INFORMATIONAL & INSTRUCTIONAL	CUST_SERV	-	-	-	-	-	-	-	-
910	MISC. CUSTOMER SERVICE & INFO	CUST_SERV	-	-	-	-	-	-	-	-
	Sub-total		1,248,355	-	-	-	1,248,355	-	-	-
Sales Expenses										
911	SUPERVISION		-	-	-	-	-	-	-	-
912	DEMONSTRATING & SELLING		-	-	-	-	-	-	-	-
913	ADVERTISING		-	-	-	-	-	-	-	-
916	MISC. SALES EXPENSE		-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		85,922,295	297,981	6,485,837	-	1,248,355	-	-	-

IPL CLASS COST OF SERVICE STUDY
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 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Residential Sales	Small C&I Sales Function	Large C&I Sales Function	Street and Traffic	APL Revenue	Sales for Resale	Collect Charges	Rent from Electric	Fuel and Purchased Power
				Function 26	Function 27	Function 28	Lighting Revenue Function 29	Function 30	Function 31	Revenue Function 32	Property Function 33	Revenue Function 34
				F_REVNU_RES_SALES	F_REVNU_SCOM_SALES	F_REVNU_LGCOM_SALES	F_REVNU_LGHTREV	F_REVNU_APLREV	F_REVNU_REV_12CP	F_REVNU_LT_FEES	F_REVNU_INTDPLT	F_FUELS_FUL_ENRGYSRC
Distribution Operation Expenses												
580	SUPERVISION AND ENGINEERING	DISTOPLBR	1,252,273	-	-	-	-	-	-	-	-	-
581	LOAD DISPATCHING	DIST_NCP	102,975	-	-	-	-	-	-	-	-	-
582	STATION EXPENSES	PLT362_	108,292	-	-	-	-	-	-	-	-	-
583	OVERHEAD LINES	PLT364_5	632,088	-	-	-	-	-	-	-	-	-
584	UNDERGROUND LINES	PLT366_7	77,657	-	-	-	-	-	-	-	-	-
585	STREET LIGHTING & SIGNAL SYSTEMS	STTRLGT	-	-	-	-	-	-	-	-	-	-
586	METER EXPENSE	METERS	2,561,984	-	-	-	-	-	-	-	-	-
587	CUSTOMER INSTALLATION EXPENSE	APLIGHT	1,400,201	-	-	-	-	-	-	-	-	-
588	MISC. DISTRIBUTION EXPENSE	TOTDPLT	3,237,992	-	-	-	-	-	-	-	-	-
589	RENTS	TOTDPLT	-	-	-	-	-	-	-	-	-	-
	Sub-total		9,373,461	-	-	-	-	-	-	-	-	-
Distribution Maintenance Expenses												
590	SUPERVISION AND ENGINEERING	DMAINTLBR	37,091	-	-	-	-	-	-	-	-	-
591	STRUCTURES	PLT361_	115,903	-	-	-	-	-	-	-	-	-
592	STATION EQUIPMENT	PLT362_	1,985,101	-	-	-	-	-	-	-	-	-
593	OVERHEAD LINES	PLT364_5	5,730,938	-	-	-	-	-	-	-	-	-
594	UNDERGROUND LINES	PLT366_7	2,067,239	-	-	-	-	-	-	-	-	-
595	LINE TRANSFORMERS	DIST_NCP	235,375	-	-	-	-	-	-	-	-	-
596	STREET LIGHT & SIGNAL SYSTEMS	STTRLGT	741,251	-	-	-	-	-	-	-	-	-
597	METERS	METERS	1,161,039	-	-	-	-	-	-	-	-	-
598	MISCELLANEOUS DISTRIB. PLANT	APLIGHT	336,511	-	-	-	-	-	-	-	-	-
	Sub-total		12,410,449	-	-	-	-	-	-	-	-	-
	Total Distribution		21,783,911	-	-	-	-	-	-	-	-	-
Customer Account												
901	SUPERVISION	CUSTACCT	848,374	-	-	-	-	-	-	-	-	-
902	METER READING	MTREAD	3,324	-	-	-	-	-	-	-	-	-
903	CUSTOMER RECORDS & COLLECTION	RECOLLEC	5,932,120	-	-	-	-	-	-	-	-	-
904	UNCOLLECTIBLE ACCOUNTS	GRSWRTOFF	-	-	-	-	-	-	-	-	-	-
905	MISC. CUSTOMER ACCTS EXPENSES	CUSTACCT	-	-	-	-	-	-	-	-	-	-
	Sub-total		6,783,818	-	-	-	-	-	-	-	-	-
Customer Service & Information Expenses												
907	SUPERVISION		-	-	-	-	-	-	-	-	-	-
908	CUSTOMER ASSISTANCE EXPENSES	CUST_SERV	1,248,355	-	-	-	-	-	-	-	-	-
909	INFORMATIONAL & INSTRUCTIONAL	CUST_SERV	-	-	-	-	-	-	-	-	-	-
910	MISC. CUSTOMER SERVICE & INFO	CUST_SERV	-	-	-	-	-	-	-	-	-	-
	Sub-total		1,248,355	-	-	-	-	-	-	-	-	-
Sales Expenses												
911	SUPERVISION		-	-	-	-	-	-	-	-	-	-
912	DEMONSTRATING & SELLING		-	-	-	-	-	-	-	-	-	-
913	ADVERTISING		-	-	-	-	-	-	-	-	-	-
916	MISC. SALES EXPENSE		-	-	-	-	-	-	-	-	-	-
	Sub-total		-	-	-	-	-	-	-	-	-	-
	TOTAL O & M LABOR EXP.		85,922,295	-	-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
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Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Production-Fixed	Transmission Function	Direct Land Function	Direct Structures	Station Equipment	Direct Station Equipment	Primary Distribution-	
			Function 5 F_PRODU_GEN_CP	6 F_TRANS_TRANS_12CP	7 F_DSTRB_LAND_DIR	8 F_DSTRB_STRUC_DIR	9 F_DSTRB_DIST_NCP	10 F_DSTRB_STEQUIP_DIR	11 F_DSTPR_DIST_NCP	
Depreciation Expense										
Intangible Plant										
0		-	-	-	-	-	-	-	-	-
Sub-total										
Production Plant										
310-317	STEAM	GEN_CP	145,464,234	145,464,234	-	-	-	-	-	-
330-336	HYDRO	GEN_CP	-	-	-	-	-	-	-	-
340-346	OTHER	GEN_CP	4,170,951	4,170,951	-	-	-	-	-	-
Sub-total										
Storage Plant										
Sub-total										
Transmission Plant										
350	LAND AND LAND RIGHTS	TRANS_12CP	281,720	281,720	-	-	-	-	-	-
352	STRUCTURES & IMPROVEMENTS	TRANS_12CP	39,508	39,508	-	-	-	-	-	-
353	STATION EQUIPMENT	TRANS_12CP	2,347,258	2,347,258	-	-	-	-	-	-
354	TOWERS & FIXTURES	TRANS_12CP	695,747	695,747	-	-	-	-	-	-
355	POLES & FIXTURES	TRANS_12CP	781,298	781,298	-	-	-	-	-	-
356	OVERHEAD CONDUCTORS & DEVICES	TRANS_12CP	706,532	706,532	-	-	-	-	-	-
357	UNDERGROUND CONDUIT	TRANS_12CP	2	2	-	-	-	-	-	-
358	UNDERGROUND CONDUCTORS & DEV.	TRANS_12CP	-	-	-	-	-	-	-	-
359	ARC - Trans	TRANS_12CP	-	-	-	-	-	-	-	-
Sub-total										
Distribution Plant										
360	LAND AND LAND RIGHTS	DPLT	2,874	-	0	3	751	70	686	-
360	LAND AND LAND RIGHTS - DIRECT	LAND_DIR	62	-	62	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	DPLT	67,484	-	4	80	17,628	1,643	16,099	-
361	STRUCTURES & IMPROVEMENTS - DIRECT	STRUC_DIR	11,970	-	-	11,970	-	-	-	-
362	STATION EQUIPMENT	DIST_NCP	2,243,152	-	-	-	2,243,152	-	-	-
362	STATION EQUIPMENT - DIRECT	STEQUIP_DIR	536,734	-	-	-	-	536,734	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	DIST_NCP	1,433,115	-	-	-	-	-	-	1,433,115
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	PRICST	658,180	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	SEC_NCP	327,697	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	SECCST	367,544	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	DIST_NCP	1,528,361	-	-	-	-	-	-	1,528,361
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	PRICST	833,652	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	SEC_NCP	1,301,476	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	SECCST	352,174	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	DIST_NCP	1,277,130	-	-	-	-	-	-	1,277,130
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	PRICST	806,003	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	SEC_NCP	268,342	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	SECCST	94,666	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	DIST_NCP	3,173,175	-	-	-	-	-	-	3,173,175
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	PRICST	2,002,607	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	SEC_NCP	666,725	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	SECCST	235,208	-	-	-	-	-	-	-
368	LINE TRANSFORMERS	DIST_NCP	1,048,833	-	-	-	1,048,833	-	-	-
369	SERVICES	SERV	3,855,078	-	-	-	-	-	-	-
370	METERS	METERS	3,286,948	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	APLIGHT	180,558	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	STRRLGT	19,006	-	-	-	-	-	-	-
374	ARC - Dist	DPLT	-	-	-	-	-	-	-	-
Sub-total										

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Functionalization of Costs No. Account Description	Allocation Factor	Amount	Secondary	Primary Distribution-	Secondary Distribution-	Services Function	Meters Function	Dusk-to-Dawn	Street and Traffic
			Distribution-Demand Function 12 F_DSTSC_SEC_NCP	Customer Function 13 F_DSTPR_PRICST	Customer Function 14 F_DSTSC_SECCST	15 F_CUSTS_SERV	16 F_CUSTS_METERS	Lighting Function 17 F_CUSTS_APLIGHT	Lighting Function 18 F_CUSTS_STTRLGT
Depreciation Expense									
Intangible Plant									
0		-	-	-	-	-	-	-	-
Sub-total									
Production Plant									
310-317	GEN_CP	145,464,234	-	-	-	-	-	-	-
330-336	HYDRO	-	-	-	-	-	-	-	-
340-346	OTHER	4,170,951	-	-	-	-	-	-	-
Sub-total									
Storage Plant									
Sub-total									
Transmission Plant									
350	LAND AND LAND RIGHTS	281,720	-	-	-	-	-	-	-
352	STRUCTURES & IMPROVEMENTS	39,508	-	-	-	-	-	-	-
353	STATION EQUIPMENT	2,347,258	-	-	-	-	-	-	-
354	TOWERS & FIXTURES	695,747	-	-	-	-	-	-	-
355	POLES & FIXTURES	781,298	-	-	-	-	-	-	-
356	OVERHEAD CONDUCTORS & DEVICES	706,532	-	-	-	-	-	-	-
357	UNDERGROUND CONDUIT	2	-	-	-	-	-	-	-
358	UNDERGROUND CONDUCTORS & DEV.	-	-	-	-	-	-	-	-
359	ARC - Trans	-	-	-	-	-	-	-	-
Sub-total									
Distribution Plant									
360	LAND AND LAND RIGHTS	2,874	244	393	102	266	131	86	141
360	LAND AND LAND RIGHTS - DIRECT	62	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	67,484	5,740	9,238	2,406	6,246	3,074	2,011	3,316
361	STRUCTURES & IMPROVEMENTS - DIRECT	11,970	-	-	-	-	-	-	-
362	STATION EQUIPMENT	2,243,152	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT	536,734	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	1,433,115	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	658,180	-	658,180	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	327,697	327,697	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	367,544	-	-	367,544	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	1,528,361	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	833,652	-	833,652	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	1,301,476	1,301,476	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	352,174	-	-	352,174	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	1,277,130	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	806,003	-	806,003	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	268,342	268,342	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	94,666	-	-	94,666	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	3,173,175	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	2,002,607	-	2,002,607	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	666,725	666,725	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	235,208	-	-	235,208	-	-	-	-
368	LINE TRANSFORMERS	1,048,833	-	-	-	-	-	-	-
369	SERVICES	3,855,078	-	-	-	3,855,078	-	-	-
370	METERS	3,286,948	-	-	-	-	3,286,948	-	-
371	INSTALLATIONS ON CUST PREMISES	180,558	-	-	-	-	-	180,558	-
373	STREET LIGHTING & SIGNAL SYSTEMS	19,006	-	-	-	-	-	-	19,006
374	ARC - Dist	-	-	-	-	-	-	-	-
Sub-total									

IPL CLASS COST OF SERVICE STUDY
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 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Meter Reading	Customer Records &	Uncollectible Accounts	Misc. Customer Service	Production-Variable	Connection Fees	Other Revenues Function
				Function 19	Collections Function 20	Function 21	& Information Function 22	Function 23	Revenue Function 24	25
				F_CUSSV_MTRD	F_CUSSV_RECCLLEC	F_CUSSV_GRSWRTOFF	F_CUSSV_CUST_SERV	F_PRODU_ENRGYSRC	F_REVNU_CONN_EARN	F_REVNU_RETAIL_SALES
Depreciation Expense										
Intangible Plant										
0			-	-	-	-	-	-	-	-
Sub-total										
Production Plant										
310-317	STEAM	GEN_CP	145,464,234	-	-	-	-	-	-	-
330-336	HYDRO	GEN_CP	-	-	-	-	-	-	-	-
340-346	OTHER	GEN_CP	4,170,951	-	-	-	-	-	-	-
Sub-total										
Storage Plant										
Sub-total										
Transmission Plant										
350	LAND AND LAND RIGHTS	TRANS_12CP	281,720	-	-	-	-	-	-	-
352	STRUCTURES & IMPROVEMENTS	TRANS_12CP	39,508	-	-	-	-	-	-	-
353	STATION EQUIPMENT	TRANS_12CP	2,347,258	-	-	-	-	-	-	-
354	TOWERS & FIXTURES	TRANS_12CP	695,747	-	-	-	-	-	-	-
355	POLES & FIXTURES	TRANS_12CP	781,298	-	-	-	-	-	-	-
356	OVERHEAD CONDUCTORS & DEVICES	TRANS_12CP	706,532	-	-	-	-	-	-	-
357	UNDERGROUND CONDUIT	TRANS_12CP	2	-	-	-	-	-	-	-
358	UNDERGROUND CONDUCTORS & DEV.	TRANS_12CP	-	-	-	-	-	-	-	-
359	ARC - Trans	TRANS_12CP	-	-	-	-	-	-	-	-
Sub-total										
Distribution Plant										
360	LAND AND LAND RIGHTS	DPLT	2,874	-	-	-	-	-	-	-
360	LAND AND LAND RIGHTS - DIRECT	LAND_DIR	62	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS	DPLT	67,484	-	-	-	-	-	-	-
361	STRUCTURES & IMPROVEMENTS - DIRECT	STRUC_DIR	11,970	-	-	-	-	-	-	-
362	STATION EQUIPMENT	DIST_NCP	2,243,152	-	-	-	-	-	-	-
362	STATION EQUIPMENT - DIRECT	STEQUIP_DIR	536,734	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - DEMAND	DIST_NCP	1,433,115	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - PRI - CUSTOMER	PRICST	658,180	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - DEMAND	SEC_NCP	327,697	-	-	-	-	-	-	-
364	POLES TOWERS & FIXTURES - SEC - CUSTOMER	SECCST	367,544	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - DEMAND	DIST_NCP	1,528,361	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - PRI - CUSTOMER	PRICST	833,652	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - DEMAND	SEC_NCP	1,301,476	-	-	-	-	-	-	-
365	OVERHEAD CONDUCTORS - SEC - CUSTOMER	SECCST	352,174	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - DEMAND	DIST_NCP	1,277,130	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - PRI - CUSTOMER	PRICST	806,003	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - DEMAND	SEC_NCP	268,342	-	-	-	-	-	-	-
366	UNDERGROUND CONDUIT - SEC - CUSTOMER	SECCST	94,666	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - DEMAND	DIST_NCP	3,173,175	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - PRI - CUSTOMER	PRICST	2,002,607	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - DEMAND	SEC_NCP	666,725	-	-	-	-	-	-	-
367	UNDERGROUND CONDUCTORS - SEC - CUSTOMER	SECCST	235,208	-	-	-	-	-	-	-
368	LINE TRANSFORMERS	DIST_NCP	1,048,833	-	-	-	-	-	-	-
369	SERVICES	SERV	3,855,078	-	-	-	-	-	-	-
370	METERS	METERS	3,286,948	-	-	-	-	-	-	-
371	INSTALLATIONS ON CUST PREMISES	APLIGHT	180,558	-	-	-	-	-	-	-
373	STREET LIGHTING & SIGNAL SYSTEMS	STRRLGT	19,006	-	-	-	-	-	-	-
374	ARC - Dist	DPLT	-	-	-	-	-	-	-	-
Sub-total										

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Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Residential Sales	Small C&I Sales Function	Large C&I Sales Function	Street and Traffic	APL Revenue	Sales for Resale	Collect Charges	Rent from Electric	Fuel and Purchased Power
			Function 26	27	28	Lighting Revenue Function 29	Function 30	Function 31	Revenue Function 32	Property Function 33	Revenue Function 34
			F_REVNU_RES_SALES	F_REVNU_SMCOM_SALES	F_REVNU_LGCOM_SALES	F_REVNU_LGHTREV	F_REVNU_APLREV	F_REVNU_REV_12CP	F_REVNU_LT_FEES	F_REVNU_INTDPLT	F_FUELS_FUL_ENRGYSRC
Depreciation Expense											
Intangible Plant											
0		-	-	-	-	-	-	-	-	-	-
Sub-total											
Production Plant											
310-317	GEN_CP	145,464,234	-	-	-	-	-	-	-	-	-
330-336	GEN_CP	-	-	-	-	-	-	-	-	-	-
340-346	GEN_CP	4,170,951	-	-	-	-	-	-	-	-	-
Sub-total											
Storage Plant											
Sub-total											
Transmission Plant											
350	TRANS_12CP	281,720	-	-	-	-	-	-	-	-	-
352	TRANS_12CP	39,508	-	-	-	-	-	-	-	-	-
353	TRANS_12CP	2,347,258	-	-	-	-	-	-	-	-	-
354	TRANS_12CP	695,747	-	-	-	-	-	-	-	-	-
355	TRANS_12CP	781,298	-	-	-	-	-	-	-	-	-
356	TRANS_12CP	706,532	-	-	-	-	-	-	-	-	-
357	TRANS_12CP	2	-	-	-	-	-	-	-	-	-
358	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
359	TRANS_12CP	-	-	-	-	-	-	-	-	-	-
Sub-total											
Distribution Plant											
360	DPLT	2,874	-	-	-	-	-	-	-	-	-
360	LAND_DIR	62	-	-	-	-	-	-	-	-	-
361	DPLT	67,484	-	-	-	-	-	-	-	-	-
361	STRUC_DIR	11,970	-	-	-	-	-	-	-	-	-
362	DIST_NCP	2,243,152	-	-	-	-	-	-	-	-	-
362	STEQUIP_DIR	536,734	-	-	-	-	-	-	-	-	-
364	DIST_NCP	1,433,115	-	-	-	-	-	-	-	-	-
364	PRICST	658,180	-	-	-	-	-	-	-	-	-
364	SEC_NCP	327,697	-	-	-	-	-	-	-	-	-
364	SECCST	367,544	-	-	-	-	-	-	-	-	-
365	DIST_NCP	1,528,361	-	-	-	-	-	-	-	-	-
365	PRICST	833,652	-	-	-	-	-	-	-	-	-
365	SEC_NCP	1,301,476	-	-	-	-	-	-	-	-	-
365	SECCST	352,174	-	-	-	-	-	-	-	-	-
366	DIST_NCP	1,277,130	-	-	-	-	-	-	-	-	-
366	PRICST	806,003	-	-	-	-	-	-	-	-	-
366	SEC_NCP	268,342	-	-	-	-	-	-	-	-	-
366	SECCST	94,666	-	-	-	-	-	-	-	-	-
367	DIST_NCP	3,173,175	-	-	-	-	-	-	-	-	-
367	PRICST	2,002,607	-	-	-	-	-	-	-	-	-
367	SEC_NCP	666,725	-	-	-	-	-	-	-	-	-
367	SECCST	235,208	-	-	-	-	-	-	-	-	-
368	DIST_NCP	1,048,833	-	-	-	-	-	-	-	-	-
369	SERV	3,855,078	-	-	-	-	-	-	-	-	-
370	METERS	3,286,948	-	-	-	-	-	-	-	-	-
371	APLIGHT	180,558	-	-	-	-	-	-	-	-	-
373	STTRLGT	19,006	-	-	-	-	-	-	-	-	-
374	DPLT	-	-	-	-	-	-	-	-	-	-
Sub-total											

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Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Production-Fixed	Transmission Function	Direct Land Function	Direct Structures	Station Equipment	Direct Station Equipment	Primary Distribution-	
				Function	Function	Function	Function	Function	Function	Demand Function	
				5	6	7	8	9	10	11	
				F_PRODU_GEN_CP	F_TRANS_TRANS_12CP	F_DSTRB_LAND_DIR	F_DSTRB_STRUC_DIR	F_DSTRB_DIST_NCP	F_DSTRB_STEQUIP_DIR	F_DSTPR_DIST_NCP	
General Plant Plant											
389	LAND AND LAND RIGHTS	LABOR	-	-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS	LABOR	3,543,039	2,124,013	189,549	10	910	126,363	20,697	201,199	
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	1,959,207	1,174,523	104,815	6	503	69,876	11,445	111,258	
391.2	COMPUTER EQUIPMENT	LABOR	2,798,857	1,677,884	149,736	8	719	99,822	16,350	158,939	
392	TRANSPORTATION EQUIPMENT	LABOR	5,604,147	3,359,624	299,816	16	1,440	199,873	32,738	318,243	
393	STORES EQUIPMENT	LABOR	160,447	96,186	8,584	0	41	5,722	937	9,111	
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	1,641,849	984,270	87,837	5	422	58,557	9,591	93,236	
395	LABORATORY EQUIPMENT	LABOR	885,558	530,882	47,376	3	228	31,584	5,173	50,288	
396	POWER OPERATED EQUIPMENT	LABOR	55,594	33,328	2,974	0	14	1,983	325	3,157	
397	COMMUNICATION EQUIPMENT	LABOR	2,934,481	1,759,189	156,991	9	754	104,659	17,142	166,641	
398	MISCELLANEOUS EQUIPMENT	LABOR	276,638	165,841	14,800	1	71	9,866	1,616	15,709	
399	ARC - General Plant	LABOR	-	-	-	-	-	-	-	-	
	Sub-total		19,859,817	11,905,740	1,062,478	58	5,103	708,305	116,016	1,127,780	
Other											
	Sub-total		-	-	-	-	-	-	-	-	
	TOTAL DEPRECIATION EXPENSES		200,925,821	161,540,925	5,914,543	124	17,157	4,018,668	654,463	8,556,348	
Amortization											
Intangible Plant											
404.001	Leasehold Improvements	LBRANDPLT	-	-	-	-	-	-	-	-	
404.001	Computer Software	LBRANDPLT	5,291,222	3,324,799	314,979	101	1,913	412,872	39,322	385,227	
404.001	Computer Software - CIS	LBRANDPLT	-	-	-	-	-	-	-	-	
	Sub-total		5,291,222	3,324,799	314,979	101	1,913	412,872	39,322	385,227	
407	AMORT OF Unit 4 deferred costs	PRODPLT	1,054,471	1,054,471	-	-	-	-	-	-	
407	AMORT OF Carrying charges Cause 42170, 42700, 43403	PRODPLT	428,883	428,883	-	-	-	-	-	-	
407	AMORT OF Unit 4 FGD deferred depreciation	PRODPLT	132,705	132,705	-	-	-	-	-	-	
407	AMORT OF Electric vehicle deferred costs	TOTDPLT	253,000	-	-	17	301	66,087	6,158	60,357	
407	Amort of Deferred Environmental Compliance Depreciation	PRODPLT	144,721	144,721	-	-	-	-	-	-	
407	AMORT OF ACLM credits	PTDPLT	336,815	212,302	20,188	7	124	27,251	2,539	24,888	
411	ARO Accretion Expense	PTDPLT	-	-	-	-	-	-	-	-	
406	AMORT OF Plant acquisition cost	PTDPLT	14,672	9,248	879	0	5	1,187	111	1,084	
407	Amort of capital leases	PTDPLT	-	-	-	-	-	-	-	-	
407	AMORT OF ARO costs	PTDPLT	-	-	-	-	-	-	-	-	
	Sub-total		2,365,267	1,982,330	21,067	24	431	94,525	8,808	86,330	
	TOTAL AMORTIZATION EXPENSES		7,656,489	5,307,129	336,046	125	2,343	507,398	48,130	471,557	
Taxes Other Than Income Taxes											
408.101	REAL ESTATE & PERSONAL PROPERTY	TOTPLT	18,825,876	11,840,627	1,123,011	367	6,846	1,485,377	140,519	1,376,818	
408.102	Utility Receipts Tax	OMXANDRTBS	16,409,270	11,604,751	1,142,443	587	2,982	759,682	121,587	633,982	
408.104	Unemploy Ins Tax--State (Oper)	LABOR	73,781	44,231	3,947	0	19	2,631	431	4,190	
408.105	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	11,719	7,025	627	0	3	418	68	665	
408.105	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	9,356,969	5,609,399	500,587	27	2,404	333,718	54,661	531,355	
Tax	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	113,886	68,273	6,093	0	29	4,062	665	6,467	
408	Taxes Other Than Income Increase	OMXANDRTBS	245,000	173,266	17,057	9	45	11,342	1,815	9,466	
	Sub-total		45,036,501	29,347,573	2,793,765	990	12,328	2,597,231	319,747	2,562,942	
	TOTAL TAXES OTHER THAN INCOME TAX		45,036,501	29,347,573	2,793,765	990	12,328	2,597,231	319,747	2,562,942	

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Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Secondary Distribution-Demand Function	Primary Distribution- Customer Function	Secondary Distribution- Customer Function	Services Function	Meters Function	Dusk-to-Dawn Lighting Function	Street and Traffic Lighting Function
				12 F_DSTSC_SEC_NCP	13 F_DSTPR_PRCST	14 F_DSTSC_SECCST	15 F_CUSTS_SERV	16 F_CUSTS_METERS	17 F_CUSTS_APLIGHT	18 F_CUSTS_STTRLGT
General Plant Plant										
389	LAND AND LAND RIGHTS	LABOR	-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS	LABOR	3,543,039	86,283	109,753	37,552	14,641	177,159	85,271	38,429
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	1,959,207	47,712	60,691	20,765	8,096	97,964	47,153	21,250
391.2	COMPUTER EQUIPMENT	LABOR	2,798,857	68,160	86,701	29,665	11,566	139,948	67,361	30,357
392	TRANSPORTATION EQUIPMENT	LABOR	5,604,147	136,476	173,600	59,397	23,158	280,218	134,876	60,785
393	STORES EQUIPMENT	LABOR	160,447	3,907	4,970	1,701	663	8,023	3,862	1,740
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	1,641,849	39,984	50,860	17,402	6,785	82,096	39,515	17,808
395	LABORATORY EQUIPMENT	LABOR	885,558	21,566	27,432	9,386	3,659	44,280	21,313	9,605
396	POWER OPERATED EQUIPMENT	LABOR	55,594	1,354	1,722	589	230	2,780	1,338	603
397	COMMUNICATION EQUIPMENT	LABOR	2,934,481	71,463	90,902	31,102	12,126	146,730	70,625	31,828
398	MISCELLANEOUS EQUIPMENT	LABOR	276,638	6,737	8,569	2,932	1,143	13,832	6,658	3,001
399	ARC - General Plant	LABOR	-	-	-	-	-	-	-	-
	Sub-total		19,859,817	483,641	615,200	210,490	82,066	993,029	477,971	215,406
Other										
	Sub-total		-	-	-	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSES		200,925,821	3,053,865	4,925,274	1,262,589	3,943,656	4,283,182	660,625	237,869
Amortization										
Intangible Plant										
404.001	Leasehold Improvements	LBRANDPLT	-	-	-	-	-	-	-	-
404.001	Computer Software	LBRANDPLT	5,291,222	138,722	220,504	58,277	143,433	86,732	53,822	79,050
404.001	Computer Software - CIS	LBRANDPLT	-	-	-	-	-	-	-	-
	Sub-total		5,291,222	138,722	220,504	58,277	143,433	86,732	53,822	79,050
407	AMORT OF Unit 4 deferred costs	PRODPLT	1,054,471	-	-	-	-	-	-	-
407	AMORT OF Carrying charges Cause 42170, 42700, 43403	PRODPLT	428,883	-	-	-	-	-	-	-
407	AMORT OF Unit 4 FGD deferred depreciation	PRODPLT	132,705	-	-	-	-	-	-	-
407	AMORT OF Electric vehicle deferred costs	TOTDPLT	253,000	21,518	34,633	9,019	23,417	11,524	7,537	12,430
407	Amort of Deferred Environmental Compliance Depreciation	PRODPLT	144,721	-	-	-	-	-	-	-
407	AMORT OF ACLM credits	PTDPLT	336,815	8,873	14,281	3,719	9,656	4,752	3,108	5,126
411	ARO Accretion Expense	PTDPLT	-	-	-	-	-	-	-	-
406	AMORT OF Plant acquisition cost	PTDPLT	14,672	387	622	162	421	207	135	223
407	Amort of capital leases	PTDPLT	-	-	-	-	-	-	-	-
407	AMORT OF ARO costs	PTDPLT	-	-	-	-	-	-	-	-
	Sub-total		2,365,267	30,778	49,537	12,901	33,494	16,482	10,781	17,779
	TOTAL AMORTIZATION EXPENSES		7,656,489	169,500	270,041	71,178	176,927	103,214	64,603	96,829
Taxes Other Than Income Taxes										
408.101	REAL ESTATE & PERSONAL PROPERTY	TOTPLT	18,825,876	494,287	788,682	207,509	519,221	295,675	186,116	282,840
408.102	Utility Receipts Tax	OMXANDRTBS	16,409,270	129,113	411,847	34,245	174,595	465,740	70,964	43,649
408.104	Unemploy Ins Tax--State (Oper)	LABOR	73,781	1,797	2,286	782	305	3,689	1,776	800
408.105	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	11,719	285	363	124	48	586	282	127
408.105	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	9,356,969	227,868	289,852	99,173	38,666	467,866	225,196	101,489
Tax	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	113,886	2,773	3,528	1,207	471	5,695	2,741	1,235
408	Taxes Other Than Income Increase	OMXANDRTBS	245,000	1,928	6,149	511	2,607	6,954	1,060	652
	Sub-total		45,036,501	858,051	1,502,707	343,551	735,912	1,246,105	488,135	430,792
	TOTAL TAXES OTHER THAN INCOME TAX		45,036,501	858,051	1,502,707	343,551	735,912	1,246,105	488,135	430,792

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Class Cost of Service Study

Functionalization of Costs		Allocation Factor	Amount	Meter Reading	Customer Records &	Uncollectible Accounts	Misc. Customer Service	Production-Variable	Connection Fees	Other Revenues
				Function	Collections Function	Function	& Information Function	Function	Revenue Function	Function
No.	Account Description			19	20	21	22	23	24	25
				F_CUSSV_MTREAD	F_CUSSV_RECCLLEC	F_CUSSV_GRSWRTOFF	F_CUSSV_CUST_SERV	F_PRODU_ENRGYSRC	F_REVNU_CONN_EARN	F_REVNU_RETAIL_SALES
General Plant Plant										
389	LAND AND LAND RIGHTS	LABOR	-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS	LABOR	3,543,039	12,287	267,446	-	51,476	-	-	-
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	1,959,207	6,795	147,891	-	28,465	-	-	-
391.2	COMPUTER EQUIPMENT	LABOR	2,798,857	9,707	211,271	-	40,664	-	-	-
392	TRANSPORTATION EQUIPMENT	LABOR	5,604,147	19,435	423,029	-	81,422	-	-	-
393	STORES EQUIPMENT	LABOR	160,447	556	12,111	-	2,331	-	-	-
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	1,641,849	5,694	123,935	-	23,854	-	-	-
395	LABORATORY EQUIPMENT	LABOR	885,558	3,071	66,846	-	12,866	-	-	-
396	POWER OPERATED EQUIPMENT	LABOR	55,594	193	4,197	-	808	-	-	-
397	COMMUNICATION EQUIPMENT	LABOR	2,934,481	10,177	221,509	-	42,635	-	-	-
398	MISCELLANEOUS EQUIPMENT	LABOR	276,638	959	20,882	-	4,019	-	-	-
399	ARC - General Plant	LABOR	-	-	-	-	-	-	-	-
	Sub-total		19,859,817	68,875	1,499,117	-	288,541	-	-	-
Other										
	Sub-total		-	-	-	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSES		200,925,821	68,875	1,499,117	-	288,541	-	-	-
Amortization										
Intangible Plant										
404.001	Leasehold Improvements	LBRANDPLT	-	-	-	-	-	-	-	-
404.001	Computer Software	LBRANDPLT	5,291,222	1,167	25,411	-	4,891	-	-	-
404.001	Computer Software - CIS	LBRANDPLT	-	-	-	-	-	-	-	-
	Sub-total		5,291,222	1,167	25,411	-	4,891	-	-	-
407	AMORT OF Unit 4 deferred costs	PRODPLT	1,054,471	-	-	-	-	-	-	-
407	AMORT OF Carrying charges Cause 42170, 42700, 43403	PRODPLT	428,883	-	-	-	-	-	-	-
407	AMORT OF Unit 4 FGD deferred depreciation	PRODPLT	132,705	-	-	-	-	-	-	-
407	AMORT OF Electric vehicle deferred costs	TOTDPLT	253,000	-	-	-	-	-	-	-
407	Amort of Deferred Environmental Compliance Depreciation	PRODPLT	144,721	-	-	-	-	-	-	-
407	AMORT OF ACLM credits	PTDPLT	336,815	-	-	-	-	-	-	-
411	ARO Accretion Expense	PTDPLT	-	-	-	-	-	-	-	-
406	AMORT OF Plant acquisition cost	PTDPLT	14,672	-	-	-	-	-	-	-
407	Amort of capital leases	PTDPLT	-	-	-	-	-	-	-	-
407	AMORT of ARO costs	PTDPLT	-	-	-	-	-	-	-	-
	Sub-total		2,365,267	-	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		7,656,489	1,167	25,411	-	4,891	-	-	-
Taxes Other Than Income Taxes										
408.101	REAL ESTATE & PERSONAL PROPERTY	TOTPLT	18,825,876	2,897	63,050	-	12,135	-	-	-
408.102	Utility Receipts Tax	OMXANDRTBS	16,409,270	47,949	228,703	31,095	43,783	461,573	-	-
408.104	Unemploy Ins Tax--State (Oper)	LABOR	73,781	256	5,569	-	1,072	-	-	-
408.105	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	11,719	41	885	-	170	-	-	-
408.105	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	9,356,969	32,450	706,310	-	135,946	-	-	-
Tax	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	113,886	395	8,597	-	1,655	-	-	-
408	Taxes Other Than Income Increase	OMXANDRTBS	245,000	716	3,415	464	654	6,892	-	-
	Sub-total		45,036,501	84,703	1,016,528	31,560	195,415	468,464	-	-
	TOTAL TAXES OTHER THAN INCOME TAX		45,036,501	84,703	1,016,528	31,560	195,415	468,464	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No.	Account Description	Allocation Factor	Amount	Residential Sales	Small C&I Sales Function	Large C&I Sales Function	Street and Traffic	APL Revenue	Sales for Resale	Collect Charges	Rent from Electric	Fuel and Purchased Power
				Function	Function	Function	Lighting Revenue	Function	Function	Revenue Function	Property Function	Revenue Function
				26	27	28	29	30	31	32	33	34
				F_REVNU_RES_SALES	F_REVNU_SMCOM_SALES	F_REVNU_LGCOM_SALES	F_REVNU_LGHTREV	F_REVNU_APLREV	F_REVNU_REV_12CP	F_REVNU_LT_FEES	F_REVNU_INTDPLT	F_FUELS_FUL_ENRGYSRC
General Plant Plant												
389	LAND AND LAND RIGHTS	LABOR	-	-	-	-	-	-	-	-	-	-
390	STRUCTURES & IMPROVEMENTS	LABOR	3,543,039	-	-	-	-	-	-	-	-	-
391.1	OFFICE FURNITURE & EQUIPMENT	LABOR	1,959,207	-	-	-	-	-	-	-	-	-
391.2	COMPUTER EQUIPMENT	LABOR	2,798,857	-	-	-	-	-	-	-	-	-
392	TRANSPORTATION EQUIPMENT	LABOR	5,604,147	-	-	-	-	-	-	-	-	-
393	STORES EQUIPMENT	LABOR	160,447	-	-	-	-	-	-	-	-	-
394	TOOLS, SHOP & GARAGE EQUIPMENT	LABOR	1,641,849	-	-	-	-	-	-	-	-	-
395	LABORATORY EQUIPMENT	LABOR	885,558	-	-	-	-	-	-	-	-	-
396	POWER OPERATED EQUIPMENT	LABOR	55,594	-	-	-	-	-	-	-	-	-
397	COMMUNICATION EQUIPMENT	LABOR	2,934,481	-	-	-	-	-	-	-	-	-
398	MISCELLANEOUS EQUIPMENT	LABOR	276,638	-	-	-	-	-	-	-	-	-
399	ARC - General Plant	LABOR	-	-	-	-	-	-	-	-	-	-
	Sub-total		19,859,817	-	-	-	-	-	-	-	-	-
Other												
	Sub-total		-	-	-	-	-	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSES		200,925,821	-	-	-	-	-	-	-	-	-
Amortization												
Intangible Plant												
404.001	Leasehold Improvements	LBRANDPLT	-	-	-	-	-	-	-	-	-	-
404.001	Computer Software	LBRANDPLT	5,291,222	-	-	-	-	-	-	-	-	-
404.001	Computer Software - CIS	LBRANDPLT	-	-	-	-	-	-	-	-	-	-
	Sub-total		5,291,222	-	-	-	-	-	-	-	-	-
407	AMORT OF Unit 4 deferred costs	PRODPLT	1,054,471	-	-	-	-	-	-	-	-	-
407	AMORT OF Carrying charges Cause 42170, 42700, 43403	PRODPLT	428,883	-	-	-	-	-	-	-	-	-
407	AMORT OF Unit 4 FGD deferred depreciation	PRODPLT	132,705	-	-	-	-	-	-	-	-	-
407	AMORT OF Electric vehicle deferred costs	TOTDPLT	253,000	-	-	-	-	-	-	-	-	-
407	Amort of Deferred Environmental Compliance Depreciation	PRODPLT	144,721	-	-	-	-	-	-	-	-	-
407	AMORT OF ACLM credits	PTDPLT	336,815	-	-	-	-	-	-	-	-	-
411	ARO Accretion Expense	PTDPLT	-	-	-	-	-	-	-	-	-	-
406	AMORT OF Plant acquisition cost	PTDPLT	14,672	-	-	-	-	-	-	-	-	-
407	Amort of capital leases	PTDPLT	-	-	-	-	-	-	-	-	-	-
407	AMORT of ARO costs	PTDPLT	-	-	-	-	-	-	-	-	-	-
	Sub-total		2,365,267	-	-	-	-	-	-	-	-	-
	TOTAL AMORTIZATION EXPENSES		7,656,489	-	-	-	-	-	-	-	-	-
Taxes Other Than Income Taxes												
408.101	REAL ESTATE & PERSONAL PROPERTY	TOTPLT	18,825,876	-	-	-	-	-	-	-	-	-
408.102	Utility Receipts Tax	OMXANDRTBS	16,409,270	-	-	-	-	-	-	-	-	-
408.104	Unemploy Ins Tax--State (Oper)	LABOR	73,781	-	-	-	-	-	-	-	-	-
408.105	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	11,719	-	-	-	-	-	-	-	-	-
408.105	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	9,356,969	-	-	-	-	-	-	-	-	-
Tax	UTILITY RECEIPTS TAX- Non-Fuel - Increase	LABOR	113,886	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income Increase	OMXANDRTBS	245,000	-	-	-	-	-	-	-	-	-
	Sub-total		45,036,501	-	-	-	-	-	-	-	-	-
	TOTAL TAXES OTHER THAN INCOME TAX		45,036,501	-	-	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Production-Fixed	Transmission Function	Direct Land Function	Direct Structures	Station Equipment	Direct Station Equipment	Primary Distribution-
			Function 5 F_PRODU_GEN_CP	6 F_TRANS_TRANS_12CP	7 F_DSTRB_LAND_DIR	8 F_DSTRB_STRUC_DIR	9 F_DSTRB_DIST_NCP	10 F_DSTRB_STEQUIP_DIR	11 F_DSTPR_DIST_NCP
Additions to Operating Income									
Deductions from Operating Income									
Net Additions/Deductions to Oper. Inc.									
Non Trackable Fuel									
TOTAL		7,413,035	1,800,316						
Fuel and Purchased Power									
501 Steam Production Fuel		317,433,143	-	-	-	-	-	-	-
547 Other Power Production Fuel		13,708,655	-	-	-	-	-	-	-
555 Purchase Power		104,402,149	-	-	-	-	-	-	-
TOTAL		435,543,947	-	-	-	-	-	-	-
Income Taxes									
Tax Income Taxes	RTBASE	19,182,000	14,069,124	1,138,682	807	2,434	959,821	154,399	698,188
TOTAL		19,182,000	14,069,124	1,138,682	807	2,434	959,821	154,399	698,188
Other									
451 OTHER CUSTOMER CHARGE INCREASE		1,711,000	-	-	-	-	-	-	-
440/442 MIGRATIONS			-	-	-	-	-	-	-
TOTAL		1,711,000	-	-	-	-	-	-	-
Operating Revenues									
440 RESIDENTIAL SALES		465,528,940	-	-	-	-	-	-	-
442 SMALL COMMERCIAL AND INDUSTRIAL SALES		183,395,452	-	-	-	-	-	-	-
442 LARGE COMMERCIAL AND INDUSTRIAL SALES		511,458,261	-	-	-	-	-	-	-
444 PUBLIC STREET AND HIGHWAY LIGHTING		10,747,745	-	-	-	-	-	-	-
444 AUTOMATIC PROTECTIVE LIGHTING		5,943,269	-	-	-	-	-	-	-
447 SALES FOR RESALE		6,324,121	-	-	-	-	-	-	-
450 FORFEITED DISCOUNTS		6,077,714	-	-	-	-	-	-	-
451 MISCELLANEOUS SERVICE REVENUES		495,184	-	-	-	-	-	-	-
454 RENT FROM ELECTRIC PROPERTY		5,509,176	-	-	-	-	-	-	-
456 OTHER		8,079,917	-	-	-	-	-	-	-
Sub-total		1,203,559,779	-	-	-	-	-	-	-
TOTAL		1,203,559,779	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Secondary Distribution-Demand Function	Primary Distribution- Customer Function	Secondary Distribution- Customer Function	Services Function	Meters Function	Dusk-to-Dawn Lighting Function	Street and Traffic Lighting Function
			12 F_DSTSC_SEC_NCP	13 F_DSTPR_PRCST	14 F_DSTSC_SECCST	15 F_CUSTS_SERV	16 F_CUSTS_METERS	17 F_CUSTS_APLIGHT	18 F_CUSTS_STTRLGT
Additions to Operating Income									
Deductions from Operating Income									
TOTAL		-	-	-	-	-	-	-	-
Net Additions/Deductions to Oper. Inc.									
Non Trackable Fuel									
TOTAL		7,413,035	-	-	-	-	-	-	-
Fuel and Purchased Power									
501 Steam Production Fuel		317,433,143	-	-	-	-	-	-	-
547 Other Power Production Fuel		13,708,655	-	-	-	-	-	-	-
555 Purchase Power		104,402,149	-	-	-	-	-	-	-
TOTAL		435,543,947	-	-	-	-	-	-	-
Income Taxes									
Tax Income Taxes	RTBASE	19,182,000	99,631	473,260	12,623	222,270	551,180	48,439	25,031
TOTAL		19,182,000	99,631	473,260	12,623	222,270	551,180	48,439	25,031
Other									
451 OTHER CUSTOMER CHARGE INCREASE		1,711,000	-	-	-	-	-	-	-
440/442 MIGRATIONS		-	-	-	-	-	-	-	-
TOTAL		1,711,000	-	-	-	-	-	-	-
Operating Revenues									
440 RESIDENTIAL SALES		465,528,940	-	-	-	-	-	-	-
442 SMALL COMMERCIAL AND INDUSTRIAL SALES		183,395,452	-	-	-	-	-	-	-
442 LARGE COMMERCIAL AND INDUSTRIAL SALES		511,458,261	-	-	-	-	-	-	-
444 PUBLIC STREET AND HIGHWAY LIGHTING		10,747,745	-	-	-	-	-	-	-
444 AUTOMATIC PROTECTIVE LIGHTING		5,943,269	-	-	-	-	-	-	-
447 SALES FOR RESALE		6,324,121	-	-	-	-	-	-	-
450 FORFEITED DISCOUNTS		6,077,714	-	-	-	-	-	-	-
451 MISCELLANEOUS SERVICE REVENUES		495,184	-	-	-	-	-	-	-
454 RENT FROM ELECTRIC PROPERTY		5,509,176	-	-	-	-	-	-	-
456 OTHER		8,079,917	-	-	-	-	-	-	-
Sub-total		1,203,559,779	-	-	-	-	-	-	-
TOTAL		1,203,559,779	-	-	-	-	-	-	-

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Meter Reading	Customer Records &	Uncollectible Accounts	Misc. Customer Service	Production-Variable	Connection Fees	Other Revenues Function
			Function 19 F_CUSSV_MTREAD	Collections Function 20 F_CUSSV_RECCOLLEC	Function 21 F_CUSSV_GRSWRTOFF	& Information Function 22 F_CUSSV_CUST_SERV	Function 23 F_PRODU_ENRGYSRC	Revenue Function 24 F_REVNU_CONN_EARN	25 F_REVNU_RETAIL_SALES
Additions to Operating Income									
Deductions from Operating Income									
TOTAL		-	-	-	-	-	-	-	-
Net Additions/Deductions to Oper. Inc.									
Non Trackable Fuel									
TOTAL		7,413,035	-	-	-	-	5,612,719	-	-
Fuel and Purchased Power									
501 Steam Production Fuel		317,433,143	-	-	-	-	-	-	-
547 Other Power Production Fuel		13,708,655	-	-	-	-	-	-	-
555 Purchase Power		104,402,149	-	-	-	-	-	-	-
TOTAL		435,543,947	-	-	-	-	-	-	-
Income Taxes									
Tax Income Taxes	RTBASE	19,182,000	6,595	143,546	-	27,629	548,342	-	-
TOTAL		19,182,000	6,595	143,546	-	27,629	548,342	-	-
Other									
451 OTHER CUSTOMER CHARGE INCREASE		1,711,000	-	-	-	-	-	1,711,000	-
440/442 MIGRATIONS		-	-	-	-	-	-	-	-
TOTAL		1,711,000	-	-	-	-	-	1,711,000	-
Operating Revenues									
440 RESIDENTIAL SALES		465,528,940	-	-	-	-	-	-	-
442 SMALL COMMERCIAL AND INDUSTRIAL SALES		183,395,452	-	-	-	-	-	-	-
442 LARGE COMMERCIAL AND INDUSTRIAL SALES		511,458,261	-	-	-	-	-	-	-
444 PUBLIC STREET AND HIGHWAY LIGHTING		10,747,745	-	-	-	-	-	-	-
444 AUTOMATIC PROTECTIVE LIGHTING		5,943,269	-	-	-	-	-	-	-
447 SALES FOR RESALE		6,324,121	-	-	-	-	-	-	-
450 FORFEITED DISCOUNTS		6,077,714	-	-	-	-	-	-	-
451 MISCELLANEOUS SERVICE REVENUES		495,184	-	-	-	-	-	495,184	-
454 RENT FROM ELECTRIC PROPERTY		5,509,176	-	-	-	-	-	-	-
456 OTHER		8,079,917	-	-	-	-	-	-	8,079,917
Sub-total		1,203,559,779	-	-	-	-	-	495,184	8,079,917
TOTAL		1,203,559,779	-	-	-	-	-	495,184	8,079,917

IPL CLASS COST OF SERVICE STUDY
 COST FUNCTIONALIZATION AND CLASSIFICATION
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study

Functionalization of Costs No. Account Description	Allocation Factor	Amount	Residential Sales	Small C&I Sales Function	Large C&I Sales Function	Street and Traffic	APL Revenue	Sales for Resale	Collect Charges	Rent from Electric	Fuel and Purchased Power
			Function 26 F_REVNU_RES_SALES	27 F_REVNU_SMCOM_SALES	28 F_REVNU_LGCOM_SALES	Lighting Revenue Function 29 F_REVNU_LGHTREV	Function 30 F_REVNU_APLREV	Function 31 F_REVNU_REV_12CP	Revenue Function 32 F_REVNU_LT_FEES	Property Function 33 F_REVNU_INTDPLT	Revenue Function 34 F_FUELS_FUL_ENRGYSRC
Additions to Operating Income											
Deductions from Operating Income											
TOTAL		-	-	-	-	-	-	-	-	-	-
Net Additions/Deductions to Oper. Inc.											
Non Trackable Fuel											
TOTAL		7,413,035	-	-	-	-	-	-	-	-	-
Fuel and Purchased Power											
501 Steam Production Fuel		317,433,143	-	-	-	-	-	-	-	-	317,433,143
547 Other Power Production Fuel		13,708,655	-	-	-	-	-	-	-	-	13,708,655
555 Purchase Power		104,402,149	-	-	-	-	-	-	-	-	104,402,149
TOTAL		435,543,947	-	-	-	-	-	-	-	-	435,543,947
Income Taxes											
Tax Income Taxes	RTBASE	19,182,000	-	-	-	-	-	-	-	-	-
TOTAL		19,182,000	-	-	-	-	-	-	-	-	-
Other											
451 OTHER CUSTOMER CHARGE INCREASE		1,711,000	-	-	-	-	-	-	-	-	-
440/442 MIGRATIONS		-	-	-	-	-	-	-	-	-	-
TOTAL		1,711,000	-	-	-	-	-	-	-	-	-
Operating Revenues											
440 RESIDENTIAL SALES		465,528,940	465,528,940	-	-	-	-	-	-	-	-
442 SMALL COMMERCIAL AND INDUSTRIAL SALES		183,395,452	-	183,395,452	-	-	-	-	-	-	-
442 LARGE COMMERCIAL AND INDUSTRIAL SALES		511,458,261	-	-	511,458,261	-	-	-	-	-	-
444 PUBLIC STREET AND HIGHWAY LIGHTING		10,747,745	-	-	-	10,747,745	-	-	-	-	-
444 AUTOMATIC PROTECTIVE LIGHTING		5,943,269	-	-	-	-	5,943,269	-	-	-	-
447 SALES FOR RESALE		6,324,121	-	-	-	-	-	6,324,121	-	-	-
450 FORFEITED DISCOUNTS		6,077,714	-	-	-	-	-	-	6,077,714	-	-
451 MISCELLANEOUS SERVICE REVENUES		495,184	-	-	-	-	-	-	-	-	-
454 RENT FROM ELECTRIC PROPERTY		5,509,176	-	-	-	-	-	-	-	5,509,176	-
456 OTHER		8,079,917	-	-	-	-	-	-	-	-	-
Sub-total		1,203,559,779	465,528,940	183,395,452	511,458,261	10,747,745	5,943,269	6,324,121	6,077,714	5,509,176	-
TOTAL		1,203,559,779	465,528,940	183,395,452	511,458,261	10,747,745	5,943,269	6,324,121	6,077,714	5,509,176	-

IPL CLASS COST OF SERVICE STUDY
FUNCTIONAL ALLOCATION FACTORS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Class Cost of Service Study
Internal Allocation Factors

			Line Ref.	5	6	7	8	9	10	11
Name	No.	Description	Total	F_PRODU_GEN_CP	F_TRANS_TRANS_12CF	F_DSTRB_LAND_DIR	F_DSTRB_STRUC_DIR	F_DSTRB_DIST_NCP	F_DSTRB_STEQUIP_DIIF	F_DSTRB_DIST_NCP
PTDPLT	37	Production, Transmission & Distribution Plant	4,203,723,813	2,649,703,486 63.03%	251,963,654 5.99%	85,087 0.00%	1,549,544 0.04%	340,115,463 8.09%	31,693,941 0.75%	310,626,948 7.39%
PRODPLT	38	Production Plant	2,649,703,486	2,649,703,486 100.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
DPLT	39	Distribution Plant Excluding Internally Allocated	1,289,486,719	- 0.00%	- 0.00%	84,266 0.01%	1,534,585 0.12%	336,832,015 26.12%	31,387,970 2.43%	307,628,179 23.86%
TOTDPLT	40	All Distribution Plant	1,302,056,673	- 0.00%	- 0.00%	85,087 0.01%	1,549,544 0.12%	340,115,463 26.12%	31,693,941 2.43%	310,626,948 23.86%
PLT361_	41	Acct 361 Distribution Plant	10,186,448	- 0.00%	- 0.00%	565 0.01%	1,544,881 15.17%	2,259,988 22.19%	210,599 2.07%	2,064,044 20.26%
PLT362_	42	Acct 362 Distribution Plant	162,566,404	- 0.00%	- 0.00%	- 0.00%	- 0.00%	131,178,434 80.69%	31,387,970 19.31%	- 0.00%
PLT364_5	43	Acct 364 & 365 Distribution Plant	312,597,752	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	136,800,534 43.76%
PLT366_7	44	Acct 366 & 367 Distribution Plant	327,193,345	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	170,827,645 52.21%
TRNPLT	45	Transmission Plant	251,963,654	- 0.00%	251,963,654 100.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
TRNOPLBR	46	Transmission Operations Labor Excluding Supervision	2,445,494	- 0.00%	2,445,494 100.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
TRMNTLBR	47	Transmission Maintenance Labor on O&M Excludes Supervision	1,164,889	- 0.00%	1,164,889 100.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
DISTOPLBR	48	Distribution Operations Labor Excludes Supervision	8,121,188	- 0.00%	- 0.00%	212 0.00%	3,853 0.05%	1,036,167 12.76%	99,726 1.23%	1,089,638 13.42%
DMAINTLBR	49	Distribution Maintenance Labor Excludes Supervision	12,373,358	- 0.00%	- 0.00%	6 0.00%	17,578 0.14%	1,862,912 15.06%	385,675 3.12%	3,610,791 29.18%
CUSTACCT	50	Customer Accounts Excluding Uncollectibles	15,167,392	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
LABOR	51	Labor Expense (excluding A&G labor)	85,922,295	51,509,464 59.95%	4,596,746 5.35%	251 0.00%	22,078 0.03%	3,064,438 3.57%	501,935 0.58%	4,879,273 5.68%
TOTPLT	52	Total Plant in Service	4,501,131,701	2,831,008,777 62.90%	268,503,780 5.97%	87,647 0.00%	1,636,874 0.04%	355,142,924 7.89%	33,597,194 0.75%	329,187,184 7.31%
RTBASE	53	Rate Base	1,887,305,430	1,384,252,601 73.35%	112,034,264 5.94%	79,416 0.00%	239,511 0.01%	94,436,169 5.00%	15,191,264 0.80%	68,694,266 3.64%
LBRANDPLT	54	50% Labor 50% Plant Excluding Account 303	2,244,699,007	1,410,481,719 62.84%	133,623,601 5.95%	42,961 0.00%	811,478 0.04%	175,153,100 7.80%	16,681,426 0.74%	163,425,168 7.28%
OMXANDRTBS	55	50% O&M 50% Rate Base	1,133,781,823	801,818,501 70.72%	78,935,916 6.96%	40,565 0.00%	206,036 0.02%	52,489,467 4.63%	8,400,915 0.74%	43,804,321 3.86%
HYDOPLBR	56	Hydro Production Operations Labor	-	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%

IPL CLASS COST OF SERVICE STUDY
FUNCTIONAL ALLOCATION FACTORS
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Class Cost of Service Study
Internal Allocation Factors

		Line Ref.	12	13	14	15	16	17	18	19	
Name	No.	Description	Total	F_DSTSC_SEC_NCP	F_DSTPR_PRICST	F_DSTSC_SECCST	F_CUSTS_SERV	F_CUSTS_METERS	F_CUSTS_APLIGHT	F_CUSTS_STTRLGT	F_CUSSV_MTREAD
PTDPLT	37	Production, Transmission & Distribution Plant	4,203,723,813	110,743,107 2.63%	178,239,364 4.24%	46,418,381 1.10%	120,515,700 2.87%	59,305,866 1.41%	38,791,171 0.92%	63,972,101 1.52%	- 0.00%
PRODPLT	38	Production Plant	2,649,703,486	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
DPLT	39	Distribution Plant Excluding Internally Allocated	1,289,486,719	109,674,001 8.51%	176,518,655 13.69%	45,970,262 3.57%	119,352,251 9.26%	58,733,332 4.55%	38,416,684 2.98%	63,354,519 4.91%	- 0.00%
TOTDPLT	40	All Distribution Plant	1,302,056,673	110,743,107 8.51%	178,239,364 13.69%	46,418,381 3.57%	120,515,700 9.26%	59,305,866 4.55%	38,791,171 2.98%	63,972,101 4.91%	- 0.00%
PLT361_	41	Acct 361 Distribution Plant	10,186,448	735,862 7.22%	1,184,359 11.63%	308,439 3.03%	800,799 7.86%	394,074 3.87%	257,758 2.53%	425,080 4.17%	- 0.00%
PLT362_	42	Acct 362 Distribution Plant	162,566,404	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
PLT364_5	43	Acct 364 & 365 Distribution Plant	312,597,752	73,780,891 23.60%	68,708,448 21.98%	33,307,879 10.66%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
PLT366_7	44	Acct 366 & 367 Distribution Plant	327,193,345	35,893,110 10.97%	107,810,207 32.95%	12,662,382 3.87%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
TRNPLT	45	Transmission Plant	251,963,654	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
TRNOPLBR	46	Transmission Operations Labor Excluding Supervision	2,445,494	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
TRMNTLBR	47	Transmission Maintenance Labor on O&M Excludes Supervision	1,164,889	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%
DISTOPLBR	48	Distribution Operations Labor Excludes Supervision	8,121,188	433,107 5.33%	607,771 7.48%	185,790 2.29%	299,702 3.69%	2,709,467 33.36%	1,496,668 18.43%	159,088 1.96%	- 0.00%
DMANTLBR	49	Distribution Maintenance Labor Excludes Supervision	12,373,358	1,587,794 12.83%	1,954,281 15.79%	694,154 5.61%	9,112 0.07%	1,165,523 9.42%	339,444 2.74%	746,088 6.03%	- 0.00%
CUSTACCT	50	Customer Accounts Excluding Uncollectibles	15,167,392	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	5,267,937 34.73%
LABOR	51	Labor Expense (excluding A&G labor)	85,922,295	2,092,444 2.44%	2,661,627 3.10%	910,673 1.06%	355,054 0.41%	4,296,279 5.00%	2,067,913 2.41%	931,943 1.08%	297,981 0.35%
TOTPLT	52	Total Plant in Service	4,501,131,701	118,180,362 2.63%	188,568,285 4.19%	49,613,870 1.10%	124,141,948 2.76%	70,669,903 1.57%	44,499,112 0.99%	67,625,006 1.50%	692,585 0.02%
RTBASE	53	Rate Base	1,887,305,430	9,802,683 0.52%	46,563,734 2.47%	1,241,924 0.07%	21,869,057 1.16%	54,230,220 2.87%	4,765,853 0.25%	2,462,793 0.13%	648,877 0.03%
LBRANDPLT	54	50% Labor 50% Plant Excluding Account 303	2,244,699,007	58,850,076 2.62%	93,544,632 4.17%	24,723,103 1.10%	60,848,662 2.71%	36,794,229 1.64%	22,832,937 1.02%	33,535,412 1.49%	495,283 0.02%
OMXANDRTBS	55	50% O&M 50% Rate Base	1,133,781,823	8,920,916 0.79%	28,456,167 2.51%	2,366,123 0.21%	12,063,460 1.06%	32,179,827 2.84%	4,903,191 0.43%	3,015,874 0.27%	3,312,991 0.29%
HYDOPLBR	56	Hydro Production Operations Labor	-	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%

IPL CLASS COST OF SERVICE STUDY
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		Line Ref.	20	21	22	23	24	25	
Name	No.	Description	Total	F_CUSSV_RECCOLLEC	F_CUSSV_GRSWRTOFF	F_CUSSV_CUST_SERV	F_PRODU_ENRGYSRC	F_REVNU_CONN_EARN	F_REVNU_RETAIL_SAL
PTDPLT	37	Production, Transmission & Distribution Plant	4,203,723,813	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODPLT	38	Production Plant	2,649,703,486	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DPLT	39	Distribution Plant Excluding Internally Allocated	1,289,486,719	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	40	All Distribution Plant	1,302,056,673	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT361_	41	Acct 361 Distribution Plant	10,186,448	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT362_	42	Acct 362 Distribution Plant	162,566,404	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT364_5	43	Acct 364 & 365 Distribution Plant	312,597,752	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT366_7	44	Acct 366 & 367 Distribution Plant	327,193,345	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	45	Transmission Plant	251,963,654	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRNOPLBR	46	Transmission Operations Labor Excluding Supervision	2,445,494	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRMNTLBR	47	Transmission Maintenance Labor on O&M Excludes Supervision	1,164,889	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTOPLBR	48	Distribution Operations Labor Excludes Supervision	8,121,188	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMNTLBR	49	Distribution Maintenance Labor Excludes Supervision	12,373,358	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCT	50	Customer Accounts Excluding Uncollectibles	15,167,392	9,899,454	-	-	-	-	-
				65.27%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	51	Labor Expense (excluding A&G labor)	85,922,295	6,485,837	-	1,248,355	-	-	-
				7.55%	0.00%	1.45%	0.00%	0.00%	0.00%
TOTPLT	52	Total Plant in Service	4,501,131,701	15,074,751	-	2,901,498	-	-	-
				0.33%	0.00%	0.06%	0.00%	0.00%	0.00%
RTBASE	53	Rate Base	1,887,305,430	14,123,409	-	2,718,390	53,951,000	-	-
				0.75%	0.00%	0.14%	2.86%	0.00%	0.00%
LBRANDPLT	54	50% Labor 50% Plant Excluding Account 303	2,244,699,007	10,780,294	-	2,074,927	-	-	-
				0.48%	0.00%	0.09%	0.00%	0.00%	0.00%
OMXANDRTBS	55	50% O&M 50% Rate Base	1,133,781,823	15,802,015	2,148,507	3,025,139	31,891,892	-	-
				1.39%	0.19%	0.27%	2.81%	0.00%	0.00%
HYDOPLBR	56	Hydro Production Operations Labor	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

IPL CLASS COST OF SERVICE STUDY
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Internal Allocation Factors

			Line Ref.	26	27	28	29	30	31	32	33
Name	No.	Description	Total	F_REVNU_RES_SALES	F_REVNU_SMCOM_SA LES	F_REVNU_LGCOM_SA LES	F_REVNU_LGHTREV	F_REVNU_APLREV	F_REVNU_REV_12CP	F_REVNU_LT_FEES	F_REVNU_INTDPLT
PTDPLT	37	Production, Transmission & Distribution Plant	4,203,723,813	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODPLT	38	Production Plant	2,649,703,486	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DPLT	39	Distribution Plant Excluding Internally Allocated	1,289,486,719	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTDPLT	40	All Distribution Plant	1,302,056,673	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT361	41	Acct 361 Distribution Plant	10,186,448	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT362	42	Acct 362 Distribution Plant	162,566,404	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT364_5	43	Acct 364 & 365 Distribution Plant	312,597,752	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PLT366_7	44	Acct 366 & 367 Distribution Plant	327,193,345	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRNPLT	45	Transmission Plant	251,963,654	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRNOPLBR	46	Transmission Operations Labor Excluding Supervision	2,445,494	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRMNTLBR	47	Transmission Maintenance Labor on O&M Excludes Supervision	1,164,889	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTOPLBR	48	Distribution Operations Labor Excludes Supervision	8,121,188	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DMNTLBR	49	Distribution Maintenance Labor Excludes Supervision	12,373,358	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTACCT	50	Customer Accounts Excluding Uncollectibles	15,167,392	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LABOR	51	Labor Expense (excluding A&G labor)	85,922,295	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTPLT	52	Total Plant in Service	4,501,131,701	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RTBASE	53	Rate Base	1,887,305,430	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LBRANDPLT	54	50% Labor 50% Plant Excluding Account 303	2,244,699,007	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OMXANDRTBS	55	50% O&M 50% Rate Base	1,133,781,823	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
HYDOPLBR	56	Hydro Production Operations Labor	-	-	-	-	-	-	-	-	-
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	6	7	8	9	10	11	12
					Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator								
RATE BASE												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	1,384,252,601	585,002,441	124,975,799	59,768,583	2,192,385	42,532	106,245	335,150,268
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	112,034,264	47,347,080	10,114,896	4,837,361	177,440	3,442	8,599	27,125,334
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	79,416	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	239,511	-	-	-	-	-	-	5,164
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	94,436,169	52,250,184	6,061,497	4,456,628	132,215	1,770	5,180	18,271,624
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	15,191,264	-	16,249	-	-	-	-	138,004
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	68,694,266	38,007,556	4,409,222	3,241,817	96,175	1,288	3,768	13,291,050
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	9,802,683	5,978,988	683,776	508,865	15,096	202	591	2,512,888
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	46,563,734	41,032,192	4,570,581	394,563	2,677	9,222	8,860	435,576
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	1,241,924	1,094,924	121,920	10,529	71	246	236	11,543
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	21,869,057	12,139,112	8,172,086	705,470	4,787	16,489	15,842	778,800
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	54,230,220	38,723,439	10,687,335	1,517,454	16,429	8,604	12,766	3,046,484
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	4,765,853	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	2,462,793	-	-	-	-	-	-	-
F_CUSSF	CUS	Meter Reading	F_CUSSF_CUS	MTREAD	648,877	572,897	63,815	5,509	37	129	124	6,082
F_CUSSF	CUS	Customer Records & Collections	F_CUSSF_CUS	RECCOLLEC	14,123,409	9,791,731	2,440,260	210,660	1,429	4,924	4,731	1,594,982
F_CUSSF	CUS	Uncollectible Accounts	F_CUSSF_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSF	CUS	Misc. Customer Service & Inform.	F_CUSSF_CUS	CUST_SERV	2,718,390	1,001,456	558,350	48,201	327	1,127	1,082	1,057,679
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	53,951,000	19,734,425	4,924,420	2,258,680	77,740	2,362	5,780	13,972,727
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOS_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTRV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
RATE BASE												
			DEM		1,684,730,173	728,586,249	146,261,440	72,813,254	2,613,312	49,234	124,384	396,494,331
			CUS		148,624,257	104,355,752	26,614,346	2,892,385	25,759	40,740	43,641	6,931,146
			ENG		53,951,000	19,734,425	4,924,420	2,258,680	77,740	2,362	5,780	13,972,727
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		1,887,305,430	852,676,426	177,800,207	77,964,318	2,716,810	92,336	173,805	417,398,204

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19
					Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub-Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator								
RATE BASE												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	1,384,252,601	113,891,176	7,458,752	106,639,135	18,550,927	27,259,390	1,218,868	1,996,100
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	112,034,264	9,217,764	603,673	8,630,821	1,501,416	2,206,234	98,649	161,554
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	79,416	65,375	-	13,986	15	40	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	239,511	93,764	323	110,843	8,536	20,881	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	94,436,169	6,202,275	653,980	5,578,217	-	-	370,982	451,616
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	15,191,264	4,280,660	107,533	7,250,479	2,458,720	939,619	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	68,694,266	4,511,627	475,715	4,057,678	-	-	269,858	328,512
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	9,802,683	-	8,774	-	-	-	42,168	51,333
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	46,563,734	13,982	3,079	2,581	-	-	-	90,420
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	1,241,924	-	41	-	-	-	-	2,413
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	21,869,057	24,999	5,506	4,615	834	518	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	54,230,220	132,420	26,794	40,483	9,181	8,833	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	4,765,853	-	-	-	-	-	4,765,853	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	2,462,793	-	-	-	-	-	-	2,462,793
F_CUSSF	CUS	Meter Reading	F_CUSSF_CUS	MTREAD	648,877	195	43	36	7	4	-	-
F_CUSSF	CUS	Customer Records & Collections	F_CUSSF_CUS	RECCOLLEC	14,123,409	51,198	11,276	9,451	1,708	1,060	-	-
F_CUSSF	CUS	Uncollectible Accounts	F_CUSSF_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSF	CUS	Misc. Customer Service & Inform.	F_CUSSF_CUS	CUST_SERV	2,718,390	33,951	7,477	6,267	1,132	703	-	637
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	53,951,000	4,818,662	270,415	5,224,777	886,717	1,349,160	181,477	243,658
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
RATE BASE												
			DEM	-	1,684,730,173	138,262,643	9,308,749	132,281,159	22,519,615	30,426,164	2,000,525	2,989,116
			CUS	-	148,624,257	256,745	54,217	63,432	12,861	11,117	4,765,853	2,556,263
			ENG	-	53,951,000	4,818,662	270,415	5,224,777	886,717	1,349,160	181,477	243,658
			REV	-	-	-	-	-	-	-	-	-
			FUL	-	-	-	-	-	-	-	-	-
			TOTAL	-	1,887,305,430	143,338,050	9,633,381	137,569,367	23,419,193	31,786,442	6,947,855	5,789,037

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	6	7	8	9	10	11	12
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
Plant-in Service					-	-	-	-	-	-	-	-
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	2,831,008,777	1,196,419,674	255,594,669	122,235,914	4,483,764	86,984	217,287	685,433,676
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	268,503,780	113,473,052	24,241,583	11,593,325	425,257	8,250	20,608	65,009,171
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	87,647	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	1,636,874	-	-	-	-	-	-	35,290
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	355,142,924	196,495,510	22,795,266	16,759,891	497,215	6,658	19,481	68,713,483
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	33,597,194	-	35,937	-	-	-	-	305,210
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	329,187,184	182,134,569	21,129,267	15,534,988	460,876	6,171	18,057	63,691,535
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	118,180,362	72,082,196	8,243,551	6,134,839	182,002	2,437	7,131	30,295,179
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	188,568,285	166,167,302	18,509,396	1,597,856	10,843	37,346	35,881	1,763,945
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	49,613,870	43,741,338	4,870,604	420,614	2,854	9,831	9,445	461,147
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	124,141,948	68,908,917	46,389,687	4,004,671	27,174	93,601	89,928	4,420,937
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	70,669,903	50,462,301	13,927,159	1,977,464	21,409	11,212	16,636	3,970,014
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	44,499,112	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	67,625,006	-	-	-	-	-	-	-
F_CUSSF	CUS	Meter Reading	F_CUSSF_CUS	MTREAD	692,585	611,487	68,114	5,880	40	137	132	6,491
F_CUSSF	CUS	Customer Records & Collections	F_CUSSF_CUS	RECCOLLEC	15,074,751	10,451,295	2,604,634	224,850	1,526	5,255	5,049	1,702,419
F_CUSSF	CUS	Uncollectible Accounts	F_CUSSF_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSF	CUS	Misc. Customer Service & Inform.	F_CUSSF_CUS	CUST_SERV	2,901,498	1,068,913	595,960	51,447	349	1,202	1,155	1,128,924
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOS_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTRV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
Plant-in Service					-	-	-	-	-	-	-	-
			DEM		3,937,344,742	1,760,605,000	332,040,273	172,258,957	6,049,114	110,500	282,564	913,483,544
			CUS		563,786,959	341,411,554	86,965,553	8,282,783	64,195	158,585	158,227	13,453,877
			ENG		-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		4,501,131,701	2,102,016,554	419,005,827	180,541,740	6,113,309	269,085	440,792	926,937,421

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19	
					Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub-Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1	
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator									
Plant-in Service													
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	2,831,008,777	232,924,915	15,254,291	218,093,378	37,939,490	55,749,632	2,492,771	4,082,331	
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	268,503,780	22,091,496	1,446,776	20,684,816	3,598,327	5,287,510	236,424	387,184	
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	87,647	72,151	-	15,435	17	44	-	-	
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	1,636,874	640,808	2,206	757,529	58,334	142,707	-	-	
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	355,142,924	23,324,688	2,459,400	20,977,814	-	-	1,395,140	1,698,378	
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	33,597,194	9,467,163	237,821	16,035,252	5,437,738	2,078,073	-	-	
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	329,187,184	21,619,996	2,279,653	19,444,644	-	-	1,293,176	1,574,252	
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	118,180,362	-	105,781	-	-	-	508,375	618,871	
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	188,568,285	56,622	12,471	10,452	-	-	-	366,171	
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	49,613,870	-	1,646	-	-	-	-	96,390	
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	124,141,948	141,911	31,255	26,195	4,733	2,938	-	-	
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	70,669,903	172,562	34,917	52,755	11,964	11,511	-	-	
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	44,499,112	-	-	-	-	-	44,499,112	-	
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	67,625,006	-	-	-	-	-	-	67,625,006	
F_CUSSF	CUS	Meter Reading	F_CUSSF_CUS	MTREAD	692,585	208	46	38	7	4	-	-	
F_CUSSF	CUS	Customer Records & Collections	F_CUSSF_CUS	RECCOLLEC	15,074,751	54,647	12,036	10,087	1,823	1,131	-	-	
F_CUSSF	CUS	Uncollectible Accounts	F_CUSSF_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-	
F_CUSSF	CUS	Misc. Customer Service & Inform.	F_CUSSF_CUS	CUST_SERV	2,901,498	36,238	7,981	6,689	1,209	750	-	680	
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-	
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-	
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-	
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-	
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-	
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-	
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-	
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-	
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-	
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-	
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-	
Plant-in Service					-	3,937,344,742	310,141,218	21,785,927	296,008,869	47,033,906	63,257,966	5,925,886	8,361,016
CUS					-	563,786,959	462,188	100,350	106,216	19,735	16,334	44,499,112	68,088,248
ENG					-	-	-	-	-	-	-	-	-
REV					-	-	-	-	-	-	-	-	-
FUL					-	-	-	-	-	-	-	-	-
TOTAL					-	4,501,131,701	310,603,407	21,886,277	296,115,085	47,053,641	63,274,301	50,424,998	76,449,264

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

				Line Ref.	6	7	8	9	10	11	12	
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
Accumulated Reserve for Depreciation												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	(1,551,936,684)	(655,867,829)	(140,114,981)	(67,008,764)	(2,457,964)	(47,684)	(119,115)	(375,749,335)
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	(164,510,454)	(69,524,173)	(14,852,654)	(7,103,152)	(260,552)	(5,055)	(12,627)	(39,830,680)
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	(9,999)	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	(1,442,776)	-	-	-	-	-	-	(31,105)
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	(269,329,662)	(149,016,257)	(17,287,241)	(12,710,195)	(377,073)	(5,049)	(14,774)	(52,110,229)
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	(19,372,799)	-	(20,722)	-	-	-	-	(175,990)
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	(269,938,753)	(149,353,258)	(17,326,336)	(12,738,939)	(377,925)	(5,061)	(14,807)	(52,228,077)
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	(112,011,664)	(68,319,699)	(7,813,260)	(5,814,617)	(172,502)	(2,310)	(6,759)	(28,713,852)
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	(147,320,352)	(129,819,420)	(14,460,601)	(1,248,337)	(8,471)	(29,177)	(28,033)	(1,378,095)
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	(49,920,522)	(44,011,694)	(4,900,708)	(423,214)	(2,872)	(9,892)	(9,504)	(463,997)
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	(104,776,651)	(58,159,596)	(39,153,213)	(3,379,970)	(22,935)	(79,000)	(75,900)	(3,731,301)
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	(20,783,065)	(14,840,282)	(4,095,790)	(581,545)	(6,296)	(3,297)	(4,892)	(1,167,528)
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	(42,013,916)	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	(67,052,491)	-	-	-	-	-	-	-
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	(268,648)	(237,191)	(26,421)	(2,281)	(15)	(53)	(51)	(2,518)
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	(5,847,369)	(4,053,969)	(1,010,316)	(87,217)	(592)	(2,039)	(1,959)	(660,354)
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	(1,125,467)	(414,622)	(231,168)	(19,956)	(135)	(466)	(448)	(437,900)
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
Accumulated Reserve for Depreciation												
		DEM			(2,388,552,790)	(1,092,081,215)	(197,415,196)	(105,375,666)	(3,646,016)	(65,158)	(168,081)	(548,839,269)
		CUS			(439,108,481)	(251,536,775)	(63,878,215)	(5,742,520)	(41,317)	(123,924)	(120,787)	(7,841,693)
		ENG			-	-	-	-	-	-	-	-
		REV			-	-	-	-	-	-	-	-
		FUL			-	-	-	-	-	-	-	-
		TOTAL			(2,827,661,271)	(1,343,617,990)	(261,293,411)	(111,118,187)	(3,687,333)	(189,082)	(288,868)	(556,680,962)

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

			Line Ref.	13	14	15	16	17	18	19		
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub- Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
Accumulated Reserve for Depreciation												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	(1,551,936,684)	(127,687,601)	(8,362,282)	(119,557,070)	(20,798,129)	(30,561,509)	(1,366,517)	(2,237,902)
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	(164,510,454)	(13,535,311)	(886,430)	(12,673,447)	(2,204,671)	(3,239,622)	(144,855)	(237,225)
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	(9,999)	(8,231)	-	(1,761)	(2)	(5)	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	(1,442,776)	(564,822)	(1,945)	(667,702)	(51,417)	(125,785)	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	(269,329,662)	(17,688,739)	(1,865,134)	(15,908,940)	-	-	(1,058,032)	(1,287,999)
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	(19,372,799)	(5,458,951)	(137,132)	(9,246,240)	(3,135,506)	(1,198,257)	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	(269,938,753)	(17,728,742)	(1,869,352)	(15,944,919)	-	-	(1,060,425)	(1,290,912)
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	(112,011,664)	-	(100,259)	-	-	-	(481,839)	(586,568)
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	(147,320,352)	(44,236)	(9,743)	(8,166)	-	-	-	(286,074)
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	(49,920,522)	-	(1,656)	-	-	-	-	(96,985)
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	(104,776,651)	(119,774)	(26,379)	(22,109)	(3,995)	(2,479)	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	(20,783,065)	(50,748)	(10,269)	(15,514)	(3,518)	(3,385)	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	(42,013,916)	-	-	-	-	-	(42,013,916)	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	(67,052,491)	-	-	-	-	-	-	(67,052,491)
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	(268,648)	(81)	(18)	(15)	(3)	(2)	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	(5,847,369)	(21,197)	(4,668)	(3,913)	(707)	(439)	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	(1,125,467)	(14,056)	(3,096)	(2,595)	(469)	(291)	-	(264)
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
Accumulated Reserve for Depreciation												
			DEM	-	(2,388,552,790)	(182,672,398)	(13,222,534)	(174,000,079)	(26,189,725)	(35,125,178)	(4,111,669)	(5,640,605)
			CUS	-	(439,108,481)	(250,093)	(55,828)	(52,311)	(8,692)	(6,596)	(42,013,916)	(67,435,815)
			ENG	-	-	-	-	-	-	-	-	-
			REV	-	-	-	-	-	-	-	-	-
			FUL	-	-	-	-	-	-	-	-	-
			TOTAL	-	(2,827,661,271)	(182,922,490)	(13,278,363)	(174,052,390)	(26,198,416)	(35,131,774)	(46,125,584)	(73,076,420)

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	6	7	8	9	10	11	12
					Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator								
Rate Base Adjustments												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	105,180,508	44,450,597	9,496,112	4,541,433	166,585	3,232	8,073	25,465,927
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	8,040,938	3,398,201	725,968	347,188	12,735	247	617	1,946,843
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	1,768	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	45,413	-	-	-	-	-	-	979
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	8,622,906	4,770,931	553,471	406,932	12,072	162	473	1,668,370
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	966,868	-	1,034	-	-	-	-	8,783
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	9,445,835	5,226,245	606,292	445,767	13,225	177	518	1,827,592
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	3,633,985	2,216,490	253,485	188,643	5,596	75	219	931,561
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	5,315,801	4,684,310	521,786	45,044	306	1,053	1,012	49,726
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	1,548,576	1,365,279	152,024	13,128	89	307	295	14,394
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	2,503,760	1,389,791	935,612	80,768	548	1,888	1,814	89,164
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	4,343,382	3,101,420	855,965	121,535	1,316	689	1,022	243,998
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	2,280,657	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	1,890,278	-	-	-	-	-	-	-
F_CUSSF	CUS	Meter Reading	F_CUSSF_CUS	MTREAD	224,940	198,601	22,122	1,910	13	45	43	2,108
F_CUSSF	CUS	Customer Records & Collections	F_CUSSF_CUS	RECCOLLEC	4,896,027	3,394,406	845,941	73,027	496	1,707	1,640	552,917
F_CUSSF	CUS	Uncollectible Accounts	F_CUSSF_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSF	CUS	Misc. Customer Service & Inform.	F_CUSSF_CUS	CUST_SERV	942,358	347,165	193,558	16,709	113	391	375	366,656
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	53,951,000	19,734,425	4,924,420	2,258,680	77,740	2,362	5,780	13,972,727
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOS_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTRV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
Rate Base Adjustments												
			DEM		135,938,221	60,062,464	11,636,362	5,929,963	210,214	3,892	9,900	31,850,055
			CUS		23,945,779	14,480,972	3,527,008	352,122	2,881	6,079	6,200	1,318,962
			ENG		53,951,000	19,734,425	4,924,420	2,258,680	77,740	2,362	5,780	13,972,727
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		213,835,000	94,277,861	20,087,791	8,540,765	290,835	12,333	21,881	47,141,744

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19
					Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub-Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator								
Rate Base Adjustments												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	105,180,508	8,653,863	566,743	8,102,826	1,409,566	2,071,267	92,614	151,671
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	8,040,938	661,579	43,327	619,452	107,760	158,346	7,080	11,595
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	1,768	1,455	-	311	0	1	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	45,413	17,778	61	21,017	1,618	3,959	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	8,622,906	566,326	59,714	509,343	-	-	33,874	41,237
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	966,868	272,448	6,844	461,466	156,489	59,803	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	9,445,835	620,373	65,413	557,953	-	-	37,107	45,172
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	3,633,985	-	3,253	-	-	-	15,632	19,030
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	5,315,801	1,596	352	295	-	-	-	10,322
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	1,548,576	-	51	-	-	-	-	3,009
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	2,503,760	2,862	630	528	95	59	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	4,343,382	10,606	2,146	3,242	735	707	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	2,280,657	-	-	-	-	-	2,280,657	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	1,890,278	-	-	-	-	-	-	1,890,278
F_CUSSF	CUS	Meter Reading	F_CUSSF_CUS	MTREAD	224,940	68	15	12	2	1	-	-
F_CUSSF	CUS	Customer Records & Collections	F_CUSSF_CUS	RECCOLLEC	4,896,027	17,748	3,909	3,276	592	367	-	-
F_CUSSF	CUS	Uncollectible Accounts	F_CUSSF_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSF	CUS	Misc. Customer Service & Inform.	F_CUSSF_CUS	CUST_SERV	942,358	11,770	2,592	2,173	393	244	-	221
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	53,951,000	4,818,662	270,415	5,224,777	886,717	1,349,160	181,477	243,658
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-

Rate Base Adjustments

DEM	-	135,938,221	10,793,822	745,356	10,272,369	1,675,434	2,293,376	186,308	268,705
CUS	-	23,945,779	44,650	9,695	9,526	1,818	1,379	2,280,657	1,903,830
ENG	-	53,951,000	4,818,662	270,415	5,224,777	886,717	1,349,160	181,477	243,658
REV	-	-	-	-	-	-	-	-	-
FUL	-	-	-	-	-	-	-	-	-
TOTAL	-	213,835,000	15,657,133	1,025,466	15,506,673	2,563,968	3,643,915	2,648,441	2,416,193

IPL CLASS COST OF SERVICE STUDY
ALLOCATION TO RATE CLASSES
TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
TCJA REVISION

Class Cost of Service Study
Classification of Costs

				Line Ref.	6	7	8	9	10	11	12	
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
O & M EXPENSES												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	219,384,401	92,714,588	19,806,891	9,472,472	347,462	6,741	16,838	53,116,563
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	45,837,567	19,371,529	4,138,397	1,979,152	72,598	1,408	3,518	11,098,027
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	1,714	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	172,561	-	-	-	-	-	-	3,720
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	10,542,765	5,833,161	676,700	497,534	14,760	198	578	2,039,827
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	1,610,567	-	1,723	-	-	-	-	14,631
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	18,914,376	10,465,054	1,214,041	892,606	26,481	355	1,038	3,659,576
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	8,039,149	4,903,349	560,763	417,319	12,381	166	485	2,060,812
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	10,348,599	9,119,237	1,015,793	87,690	595	2,050	1,969	96,805
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	3,490,322	3,077,191	342,646	29,590	201	692	664	32,442
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	2,257,862	1,253,298	843,724	72,836	494	1,702	1,636	80,407
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	10,129,435	7,232,989	1,996,242	283,439	3,069	1,607	2,385	569,040
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	5,040,529	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	3,568,956	-	-	-	-	-	-	-
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	5,977,104	5,277,215	587,830	50,745	344	1,186	1,140	56,020
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	17,480,621	12,119,280	3,020,323	260,735	1,769	6,094	5,855	1,974,118
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	4,297,014	3,897,875	311,369	26,879	182	628	604	56,815
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	3,331,888	1,227,469	684,360	59,079	401	1,381	1,327	1,296,381
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	9,832,784	3,596,677	897,495	411,653	14,168	430	1,053	2,546,585
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revent	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
O & M EXPENSES												
			DEM		304,503,100	133,287,681	26,398,515	13,259,084	473,681	8,867	22,457	71,993,156
			CUS		65,922,331	43,204,554	8,802,287	870,993	7,056	15,340	15,579	4,162,028
			ENG		9,832,784	3,596,677	897,495	411,653	14,168	430	1,053	2,546,585
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		380,258,215	180,088,912	36,098,297	14,541,730	494,906	24,637	39,089	78,701,769

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub- Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
O & M EXPENSES												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	219,384,401	18,050,136	1,182,106	16,900,790	2,940,059	4,320,227	193,173	316,354
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	45,837,567	3,771,345	246,986	3,531,204	614,288	902,656	40,361	66,098
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	1,714	1,411	-	302	0	1	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	172,561	67,555	233	79,860	6,150	15,044	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	10,542,765	692,416	73,010	622,747	-	-	41,416	50,418
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	1,610,567	453,833	11,401	768,691	260,672	99,618	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	18,914,376	1,242,238	130,984	1,117,247	-	-	74,303	90,453
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	8,039,149	-	7,196	-	-	-	34,582	42,098
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	10,348,599	3,107	684	574	-	-	-	20,095
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	3,490,322	-	116	-	-	-	-	6,781
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	2,257,862	2,581	568	476	86	53	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	10,129,435	24,734	5,005	7,562	1,715	1,650	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	5,040,529	-	-	-	-	-	5,040,529	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	3,568,956	-	-	-	-	-	-	3,568,956
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	5,977,104	1,798	396	332	60	37	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	17,480,621	63,369	13,956	11,697	2,113	1,312	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	4,297,014	1,824	402	337	61	38	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	3,331,888	41,613	9,165	7,681	1,388	861	-	781
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	9,832,784	878,220	49,284	952,236	161,608	245,890	33,075	44,408
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revent	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
O & M EXPENSES												
			DEM		304,503,100	24,278,934	1,651,915	23,020,840	3,821,168	5,337,546	383,835	565,421
			CUS		65,922,331	139,026	30,292	28,659	5,423	3,952	5,040,529	3,596,614
			ENG		9,832,784	878,220	49,284	952,236	161,608	245,890	33,075	44,408
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		380,258,215	25,296,180	1,731,491	24,001,735	3,988,199	5,587,387	5,467,439	4,206,442

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

				Line Ref.	6	7	8	9	10	11	12	
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
Depreciation Expense												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	161,540,925	68,269,213	14,584,554	6,974,935	255,849	4,963	12,399	39,111,709
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	5,914,543	2,499,560	533,988	255,375	9,367	182	454	1,432,008
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	124	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	17,157	-	-	-	-	-	-	370
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	4,018,668	2,223,472	257,943	189,649	5,626	75	220	777,537
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	654,463	-	700	-	-	-	-	5,945
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	8,556,348	4,734,105	549,199	403,791	11,979	160	469	1,655,492
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	3,053,865	1,862,656	213,019	158,529	4,703	63	184	782,849
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	4,925,274	4,340,176	483,453	41,735	283	975	937	46,073
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	1,262,589	1,113,143	123,949	10,704	73	250	240	11,735
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	3,943,656	2,189,051	1,473,676	127,218	863	2,973	2,857	140,441
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	4,283,182	3,058,434	844,101	119,851	1,298	680	1,008	240,616
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	660,625	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	237,869	-	-	-	-	-	-	-
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	68,875	60,810	6,774	585	4	14	13	646
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	1,499,117	1,039,334	259,019	22,360	152	523	502	169,298
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	288,541	106,299	59,266	5,116	35	120	115	112,266
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revent	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
Depreciation Expense												
			DEM		183,756,093	79,589,005	16,139,403	7,982,279	287,525	5,444	13,727	43,765,910
			CUS		17,169,728	11,907,247	3,250,237	327,568	2,707	5,534	5,673	721,075
			ENG		-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		200,925,821	91,496,252	19,389,640	8,309,847	290,232	10,978	19,399	44,486,986

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub- Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
Depreciation Expense												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	161,540,925	13,290,989	870,429	12,444,683	2,164,875	3,181,144	142,241	232,943
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	5,914,543	486,627	31,869	455,641	79,263	116,472	5,208	8,529
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	124	102	-	22	0	0	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	17,157	6,716	23	7,940	611	1,496	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	4,018,668	263,934	27,830	237,377	-	-	15,787	19,218
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	654,463	184,417	4,633	312,362	105,925	40,480	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	8,556,348	561,954	59,254	505,412	-	-	33,613	40,918
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	3,053,865	-	2,733	-	-	-	13,137	15,992
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	4,925,274	1,479	326	273	-	-	-	9,564
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	1,262,589	-	42	-	-	-	-	2,453
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	3,943,656	4,508	993	832	150	93	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	4,283,182	10,459	2,116	3,197	725	698	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	660,625	-	-	-	-	-	660,625	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	237,869	-	-	-	-	-	-	237,869
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	68,875	21	5	4	1	0	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	1,499,117	5,434	1,197	1,003	181	113	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	288,541	3,604	794	665	120	75	-	68
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Reven	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
Depreciation Expense												
			DEM		183,756,093	14,794,740	996,771	13,963,436	2,350,675	3,339,592	209,985	317,601
			CUS		17,169,728	25,505	5,472	5,975	1,178	979	660,625	249,954
			ENG		-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		200,925,821	14,820,245	1,002,243	13,969,411	2,351,853	3,340,571	870,610	567,555

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	6	7	8	9	10	11	12
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
Amortization Expenses					-	-	-	-	-	-	-	-
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	5,307,129	2,242,859	479,149	229,149	8,405	163	407	1,284,943
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	336,046	142,017	30,340	14,510	532	10	26	81,362
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	125	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	2,343	-	-	-	-	-	-	51
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	507,398	280,736	32,568	23,945	710	10	28	98,172
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	48,130	-	51	-	-	-	-	437
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	471,557	260,906	30,267	22,254	660	9	26	91,237
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	169,500	103,384	11,823	8,799	261	3	10	43,451
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	270,041	237,961	26,507	2,288	16	53	51	2,526
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	71,178	62,753	6,988	603	4	14	14	662
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	176,927	98,209	66,114	5,707	39	133	128	6,301
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	103,214	73,701	20,341	2,888	31	16	24	5,798
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	64,603	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	96,829	-	-	-	-	-	-	-
F_CUSSF	CUS	Meter Reading	F_CUSSF_CUS	MTREAD	1,167	1,031	115	10	0	0	0	11
F_CUSSF	CUS	Customer Records & Collections	F_CUSSF_CUS	RECCOLLEC	25,411	17,618	4,391	379	3	9	9	2,870
F_CUSSF	CUS	Uncollectible Accounts	F_CUSSF_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSF	CUS	Misc. Customer Service & Inform.	F_CUSSF_CUS	CUST_SERV	4,891	1,802	1,005	87	1	2	2	1,903
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOS_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTRV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
Amortization Expenses					-	-	-	-	-	-	-	-
			DEM		6,842,227	3,029,901	584,198	298,656	10,569	195	497	1,599,653
			CUS		814,262	493,074	125,459	11,963	93	228	228	20,070
			ENG		-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		7,656,489	3,522,975	709,658	310,619	10,662	424	725	1,619,723

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19
					Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub-Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator								
Amortization Expenses												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	5,307,129	436,651	28,596	408,847	71,123	104,511	4,673	7,653
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	336,046	27,649	1,811	25,888	4,503	6,618	296	485
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	125	103	-	22	0	0	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	2,343	917	3	1,085	84	204	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	507,398	33,324	3,514	29,971	-	-	1,993	2,426
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	48,130	13,562	341	22,971	7,790	2,977	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	471,557	30,970	3,266	27,854	-	-	1,852	2,255
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	169,500	-	152	-	-	-	729	888
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	270,041	81	18	15	-	-	-	524
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	71,178	-	2	-	-	-	-	138
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	176,927	202	45	37	7	4	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	103,214	252	51	77	17	17	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	64,603	-	-	-	-	-	64,603	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	96,829	-	-	-	-	-	-	96,829
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	1,167	0	0	0	0	0	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	25,411	92	20	17	3	2	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	4,891	61	13	11	2	1	-	1
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
Amortization Expenses												
			DEM		6,842,227	543,177	37,682	516,639	83,500	114,310	9,544	13,707
			CUS		814,262	689	150	158	29	24	64,603	97,493
			ENG		-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		7,656,489	543,866	37,832	516,796	83,529	114,334	74,147	111,200

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	6	7	8	9	10	11	12
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
Taxes Other Than Income Taxes												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	29,347,573	12,402,651	2,649,615	1,267,155	46,481	902	2,253	7,105,529
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	2,793,765	1,180,680	252,232	120,628	4,425	86	214	676,416
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	990	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	12,328	-	-	-	-	-	-	266
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	2,597,231	1,437,011	166,706	122,568	3,636	49	142	502,515
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	319,747	-	342	-	-	-	-	2,905
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	2,562,942	1,418,039	164,505	120,950	3,588	48	141	495,881
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	858,051	523,354	59,852	44,542	1,321	18	52	219,959
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	1,502,707	1,324,193	147,502	12,733	86	298	286	14,057
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	343,551	302,887	33,726	2,913	20	68	65	3,193
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	735,912	408,491	274,998	23,740	161	555	533	26,207
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	1,246,105	889,789	245,574	34,868	378	198	293	70,002
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	488,135	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	430,792	-	-	-	-	-	-	-
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	84,703	74,785	8,330	719	5	17	16	794
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	1,016,528	704,757	175,637	15,162	103	354	340	114,798
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	31,560	28,628	2,287	197	1	5	4	417
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	195,415	71,991	40,138	3,465	24	81	78	76,033
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	468,464	171,357	42,759	19,612	675	21	50	121,327
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revent	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
Taxes Other Than Income Taxes												
			DEM		38,492,628	16,961,735	3,293,253	1,675,844	59,451	1,102	2,802	9,003,471
			CUS		6,075,409	3,805,522	928,192	93,797	777	1,575	1,617	305,502
			ENG		468,464	171,357	42,759	19,612	675	21	50	121,327
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		45,036,501	20,938,614	4,264,205	1,789,254	60,904	2,698	4,469	9,430,300

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub- Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
Taxes Other Than Income Taxes												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	29,347,573	2,414,610	158,133	2,260,859	393,299	577,927	25,841	42,319
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	2,793,765	229,861	15,054	215,224	37,440	55,016	2,460	4,029
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	990	815	-	174	0	0	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	12,328	4,826	17	5,705	439	1,075	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	2,597,231	170,578	17,986	153,415	-	-	10,203	12,421
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	319,747	90,100	2,263	152,609	51,751	19,777	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	2,562,942	168,326	17,749	151,390	-	-	10,068	12,257
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	858,051	-	768	-	-	-	3,691	4,493
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	1,502,707	451	99	83	-	-	-	2,918
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	343,551	-	11	-	-	-	-	667
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	735,912	841	185	155	28	17	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	1,246,105	3,043	616	930	211	203	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	488,135	-	-	-	-	-	488,135	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	430,792	-	-	-	-	-	-	430,792
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	84,703	25	6	5	1	1	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	1,016,528	3,685	812	680	123	76	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	31,560	13	3	2	0	0	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	195,415	2,441	538	451	81	51	-	46
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	468,464	41,841	2,348	45,367	7,699	11,715	1,576	2,116
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revent	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
Taxes Other Than Income Taxes												
			DEM		38,492,628	3,079,116	211,969	2,939,376	482,930	653,796	52,263	75,519
			CUS		6,075,409	10,500	2,269	2,307	445	348	488,135	434,423
			ENG		468,464	41,841	2,348	45,367	7,699	11,715	1,576	2,116
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		45,036,501	3,131,457	216,587	2,987,050	491,074	665,859	541,974	512,058

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	6	7	8	9	10	11	12
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
Non Trackable Fuel												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	1,800,316	760,836	162,540	77,733	2,851	55	138	435,886
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	-	-	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	-	-	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	-	-	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	5,612,719	2,053,044	512,305	234,979	8,088	246	601	1,453,634
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOS_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTRV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
~												
Non Trackable Fuel												
			DEM		1,800,316	760,836	162,540	77,733	2,851	55	138	435,886
			CUS		-	-	-	-	-	-	-	-
			ENG		5,612,719	2,053,044	512,305	234,979	8,088	246	601	1,453,634
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		7,413,035	2,813,880	674,845	312,712	10,939	301	740	1,889,520

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19
					Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub-Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator								
Non Trackable Fuel												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	1,800,316	148,123	9,701	138,692	24,127	35,453	1,585	2,596
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	-	-	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	-	-	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	-	-	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	5,612,719	501,303	28,132	543,553	92,248	140,358	18,880	25,349
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
~												
Non Trackable Fuel												
			DEM		1,800,316	148,123	9,701	138,692	24,127	35,453	1,585	2,596
			CUS		-	-	-	-	-	-	-	-
			ENG		5,612,719	501,303	28,132	543,553	92,248	140,358	18,880	25,349
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			TOTAL		7,413,035	649,426	37,833	682,244	116,375	175,811	20,465	27,945

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	6	7	8	9	10	11	12
					Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator								
Fuel and Purchased Power												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	-	-	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	-	-	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	-	-	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
~					-	-	-	-	-	-	-	-
Fuel and Purchased Power					-	-	-	-	-	-	-	-
DEM					-	-	-	-	-	-	-	-
CUS					-	-	-	-	-	-	-	-
ENG					-	-	-	-	-	-	-	-
REV					-	-	-	-	-	-	-	-
FUL					435,543,947	159,315,107	39,754,620	18,234,219	627,592	19,068	46,665	112,801,182
~					-	-	-	-	-	-	-	-
TOTAL					435,543,947	159,315,107	39,754,620	18,234,219	627,592	19,068	46,665	112,801,182

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19
					Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub-Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator								
Fuel and Purchased Power												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-	-	-
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	-	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	-	-	-	-	-	-	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-	-	-
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	-	-	-	-	-	-	-	-
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	-	-	-	-	-	-	-	-
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	-	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	-	-	-	-	-	-	-	-
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
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Fuel and Purchased Power												
			DEM		-	-	-	-	-	-	-	-
			CUS		-	-	-	-	-	-	-	-
			ENG		-	-	-	-	-	-	-	-
			REV		-	-	-	-	-	-	-	-
			FUL		435,543,947	38,900,834	2,183,050	42,179,384	7,158,429	10,891,705	1,465,055	1,967,038
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			TOTAL		435,543,947	38,900,834	2,183,050	42,179,384	7,158,429	10,891,705	1,465,055	1,967,038

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	6	7	8	9	10	11	12
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator	Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL
Income Taxes												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	14,069,124	5,945,787	1,270,216	607,470	22,283	432	1,080	3,406,366
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	1,138,682	481,221	102,805	49,165	1,803	35	87	275,694
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	807	-	-	-	-	-	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	2,434	-	-	-	-	-	-	52
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	959,821	531,055	61,607	45,296	1,344	18	53	185,707
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	154,399	-	165	-	-	-	-	1,403
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	698,188	386,297	44,814	32,949	977	13	38	135,086
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	99,631	60,769	6,950	5,172	153	2	6	25,540
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	473,260	417,039	46,454	4,010	27	94	90	4,427
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	12,623	11,128	1,239	107	1	3	2	117
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	222,270	123,378	83,059	7,170	49	168	161	7,915
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	551,180	393,573	108,623	15,423	167	87	130	30,964
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	48,439	-	-	-	-	-	-	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	25,031	-	-	-	-	-	-	-
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	6,595	5,823	649	56	0	1	1	62
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	143,546	99,520	24,802	2,141	15	50	48	16,211
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	27,629	10,178	5,675	490	3	11	11	10,750
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	548,342	200,575	50,050	22,957	790	24	59	142,015
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOS_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTRV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
					19,182,000	8,666,345	1,807,107	792,406	27,613	938	1,767	4,242,309
Income Taxes												
			DEM		17,123,087	7,405,130	1,486,557	740,052	26,561	500	1,264	4,029,848
			CUS		1,510,572	1,060,640	270,500	29,397	262	414	444	70,446
			ENG		548,342	200,575	50,050	22,957	790	24	59	142,015
			REV		-	-	-	-	-	-	-	-
			FUL		-	-	-	-	-	-	-	-
			~		-	-	-	-	-	-	-	-
			~		-	-	-	-	-	-	-	-
TOTAL					19,182,000	8,666,345	1,807,107	792,406	27,613	938	1,767	4,242,309

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19
					Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub-Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator								
Income Taxes												
F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	14,069,124	1,157,555	75,808	1,083,848	188,546	277,056	12,388	20,288
F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	1,138,682	93,687	6,136	87,721	15,260	22,423	1,003	1,642
F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	807	664	-	142	0	0	-	-
F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	2,434	953	3	1,127	87	212	-	-
F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	959,821	63,038	6,647	56,695	-	-	3,771	4,590
F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	154,399	43,507	1,093	73,692	24,990	9,550	-	-
F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	698,188	45,855	4,835	41,241	-	-	2,743	3,339
F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	99,631	-	89	-	-	-	429	522
F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	473,260	142	31	26	-	-	-	919
F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	12,623	-	0	-	-	-	-	25
F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	222,270	254	56	47	8	5	-	-
F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	551,180	1,346	272	411	93	90	-	-
F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	48,439	-	-	-	-	-	48,439	-
F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	25,031	-	-	-	-	-	-	25,031
F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	6,595	2	0	0	0	0	-	-
F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLEC	143,546	520	115	96	17	11	-	-
F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	27,629	345	76	64	12	7	-	6
F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	548,342	48,975	2,748	53,103	9,012	13,712	1,844	2,476
F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	-	-	-	-	-	-	-	-
F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTREV	-	-	-	-	-	-	-	-
F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
					19,182,000	1,456,844	97,911	1,398,213	238,026	323,068	70,616	58,838
Income Taxes												
					17,123,087	1,405,260	94,611	1,344,466	228,883	309,242	20,333	30,380
					1,510,572	2,609	551	645	131	113	48,439	25,981
					548,342	48,975	2,748	53,103	9,012	13,712	1,844	2,476
					-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-
TOTAL					19,182,000	1,456,844	97,911	1,398,213	238,026	323,068	70,616	58,838

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	6	7	8	9	10	11	12	
					Total	Residential RS	Secondary Small SS	Space Conditioning SH	Space Conditioning - Schools SE	Water Heating - Controlled CB	Water Heating - Uncontrolled UW	Secondary Large SL	
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator									
~	Other				-	-	-	-	-	-	-	-	
~	F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-	-	
~	F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-	-	
~	F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	-	-	-	-	-	-	-	
~	F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	-	-	-	-	-	-	-	
~	F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	-	-	-	-	-	-	-	
~	F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	-	-	-	-	-	-	-	
~	F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-	-	
~	F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	-	-	-	-	-	-	-	
~	F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	-	-	-	-	-	-	-	
~	F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	-	-	-	-	-	-	-	
~	F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-	-	
~	F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-	-	
~	F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	-	-	-	-	-	-	-	
~	F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLTG	-	-	-	-	-	-	-	
~	F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	-	-	-	-	-	-	-	
~	F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLE	-	-	-	-	-	-	-	
~	F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	
~	F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	-	-	-	-	-	-	-	
~	F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	
~	F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	1,711,000	1,654,276	47,642	4,113	28	96	92	4,540
~	F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
~	F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
~	F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
~	F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOS_SALES	-	-	-	-	-	-	-	-
~	F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTRV	-	-	-	-	-	-	-	-
~	F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
~	F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
~	F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
~	F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
~	F_FUELS	FUL	Fuel and Purchased Power Revenue	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-
~	Other												
~			DEM			-	-	-	-	-	-	-	
~			CUS			-	-	-	-	-	-	-	
~			ENG			-	-	-	-	-	-	-	
~			REV			1,711,000	1,654,276	47,642	4,113	28	96	92	4,540
~			FUL			-	-	-	-	-	-	-	
~			~			-	-	-	-	-	-	-	
~			TOTAL			1,711,000	1,654,276	47,642	4,113	28	96	92	4,540
Operating Revenues													
F_REVNU	REV	RESIDENTIAL SALES		RES_SALES		465,528,940	465,528,940	-	-	-	-	-	-
F_REVNU	REV	SMALL COMMERCIAL AND INDUSTRIAL SALES		SMCOM_SALES		183,395,452	-	136,470,561	45,159,028	1,607,407	43,906	114,549	-
F_REVNU	REV	LARGE COMMERCIAL AND INDUSTRIAL SALES		LGCOS_SALES		511,458,261	-	-	-	-	-	-	289,397,201
F_REVNU	REV	PUBLIC STREET AND HIGHWAY LIGHTING		LGHTRV		10,747,745	-	-	-	-	-	-	-
F_REVNU	REV	AUTOMATIC PROTECTIVE LIGHTING		APLREV		5,943,269	-	-	-	-	-	-	-
F_REVNU	REV	SALES FOR RESALE		REV_12CP		6,324,121	2,672,653	570,967	273,060	10,016	194	485	1,531,173
F_REVNU	REV	FORFEITED DISCOUNTS		LT_FEES		6,077,714	5,893,021	171,854	11,721	-	129	258	731
F_REVNU	REV	MISCELLANEOUS SERVICE REVENUES		CONN_EARN		495,184	478,767	13,788	1,190	8	28	27	1,314
F_REVNU	REV	RENT FROM ELECTRIC PROPERTY		INTDPLT		5,509,176	3,107,208	541,380	184,962	4,790	666	783	691,786
F_REVNU	REV	OTHER		RETAIL_SALES		8,079,917	3,200,591	913,009	294,500	10,477	275	731	2,008,046
	Total					1,203,559,779	480,881,179	138,681,560	45,924,461	1,632,698	45,199	116,834	293,630,252

IPL CLASS COST OF SERVICE STUDY
 ALLOCATION TO RATE CLASSES
 TWELVE MONTHS ENDING JUNE 30, 2014 AS ADJUSTED
 TCJA REVISION

Class Cost of Service Study
Classification of Costs

					Line Ref.	13	14	15	16	17	18	19
					Total	Primary PL	Process Heating PH	HLF - Primary HL1	HLF - Sub-Tran HL2	HLF -Tran HL3	Automatic Protective Lighting APL	Municipal Lighting MU1
Function	Class	Functional Description	F_DSTPR_DIST_NCP Func/Class	Allocator								
Other												
~ F_PRODU	DEM	Production-Fixed	F_PRODU_DEM	GEN_CP	-	-	-	-	-	-	-	-
~ F_TRANS	DEM	Transmission	F_TRANS_DEM	TRANS_12CP	-	-	-	-	-	-	-	-
~ F_DSTRB	DEM	Direct Land	F_DSTRB_DEM	LAND_DIR	-	-	-	-	-	-	-	-
~ F_DSTRB	DEM	Direct Structures	F_DSTRB_DEM	STRUC_DIR	-	-	-	-	-	-	-	-
~ F_DSTRB	DEM	Station Equipment	F_DSTRB_DEM	DIST_NCP	-	-	-	-	-	-	-	-
~ F_DSTRB	DEM	Direct Station Equipment	F_DSTRB_DEM	STEQUIP_DIR	-	-	-	-	-	-	-	-
~ F_DSTPR	DEM	Primary Distribution-Demand	F_DSTPR_DEM	DIST_NCP	-	-	-	-	-	-	-	-
~ F_DSTSC	DEM	Secondary Distribution-Demand	F_DSTSC_DEM	SEC_NCP	-	-	-	-	-	-	-	-
~ F_DSTPR	CUS	Primary Distribution-Customer	F_DSTPR_CUS	PRICST	-	-	-	-	-	-	-	-
~ F_DSTSC	CUS	Secondary Distribution-Customer	F_DSTSC_CUS	SECCST	-	-	-	-	-	-	-	-
~ F_CUSTS	CUS	Services	F_CUSTS_CUS	SERV	-	-	-	-	-	-	-	-
~ F_CUSTS	CUS	Meters	F_CUSTS_CUS	METERS	-	-	-	-	-	-	-	-
~ F_CUSTS	CUS	Dusk-to-Dawn Lighting	F_CUSTS_CUS	APLIGHT	-	-	-	-	-	-	-	-
~ F_CUSTS	CUS	Street and Traffic Lighting	F_CUSTS_CUS	STTRLGT	-	-	-	-	-	-	-	-
~ F_CUSSV	CUS	Meter Reading	F_CUSSV_CUS	MTREAD	-	-	-	-	-	-	-	-
~ F_CUSSV	CUS	Customer Records & Collections	F_CUSSV_CUS	RECCOLLE	-	-	-	-	-	-	-	-
~ F_CUSSV	CUS	Uncollectible Accounts	F_CUSSV_CUS	GRSWRTOFF	-	-	-	-	-	-	-	-
~ F_CUSSV	CUS	Misc. Customer Service & Inform.	F_CUSSV_CUS	CUST_SERV	-	-	-	-	-	-	-	-
~ F_PRODU	ENG	Production-Variable	F_PRODU_ENG	ENRGYSRC	-	-	-	-	-	-	-	-
~ F_REVNU	REV	Connection Fees Revenue	F_REVNU_REV	CONN_EARN	1,711,000	146	32	27	5	3	-	-
~ F_REVNU	REV	Other Revenues	F_REVNU_REV	RETAIL_SALES	-	-	-	-	-	-	-	-
~ F_REVNU	REV	Residential Sales	F_REVNU_REV	RES_SALES	-	-	-	-	-	-	-	-
~ F_REVNU	REV	Small C&I Sales	F_REVNU_REV	SMCOM_SALES	-	-	-	-	-	-	-	-
~ F_REVNU	REV	Large C&I Sales	F_REVNU_REV	LGCOM_SALES	-	-	-	-	-	-	-	-
~ F_REVNU	REV	Street and Traffic Lighting Revenue	F_REVNU_REV	LGHTRV	-	-	-	-	-	-	-	-
~ F_REVNU	REV	APL Revenue	F_REVNU_REV	APLREV	-	-	-	-	-	-	-	-
~ F_REVNU	REV	Sales for Resale	F_REVNU_REV	REV_12CP	-	-	-	-	-	-	-	-
~ F_REVNU	REV	Collect Charges Revenue	F_REVNU_REV	LT_FEES	-	-	-	-	-	-	-	-
~ F_REVNU	REV	Rent from Electric Property	F_REVNU_REV	INTDPLT	-	-	-	-	-	-	-	-
~ F_FUELS	FUL	Fuel and Purchased Power Revenue	F_FUELS_FUL	FUL_ENRGYSRC	-	-	-	-	-	-	-	-
~	Other											
~			DEM		-	-	-	-	-	-	-	-
~			CUS		-	-	-	-	-	-	-	-
~			ENG		-	-	-	-	-	-	-	-
~			REV		1,711,000	146	32	27	5	3	-	-
~			FUL		-	-	-	-	-	-	-	-
~			~		-	-	-	-	-	-	-	-
~			TOTAL		1,711,000	146	32	27	5	3	-	-

Operating Revenues

F_REVNU	REV	RESIDENTIAL SALES	RES_SALES	465,528,940	-	-	-	-	-	-	-	-
F_REVNU	REV	SMALL COMMERCIAL AND INDUSTRIAL SALES	SMCOM_SALES	183,395,452	-	-	-	-	-	-	-	-
F_REVNU	REV	LARGE COMMERCIAL AND INDUSTRIAL SALES	LGCOM_SALES	511,458,261	90,079,633	5,468,221	89,838,298	14,968,962	21,705,945	-	-	-
F_REVNU	REV	PUBLIC STREET AND HIGHWAY LIGHTING	LGHTRV	10,747,745	-	-	-	-	-	-	-	10,747,745
F_REVNU	REV	AUTOMATIC PROTECTIVE LIGHTING	APLREV	5,943,269	-	-	-	-	-	-	5,943,269	-
F_REVNU	REV	SALES FOR RESALE	REV_12CP	6,324,121	520,325	34,076	487,193	84,752	124,538	5,569	-	9,119
F_REVNU	REV	FORFEITED DISCOUNTS	LT_FEES	6,077,714	-	-	-	-	-	-	-	-
F_REVNU	REV	MISCELLANEOUS SERVICE REVENUES	CONN_EARN	495,184	42	9	8	1	1	-	-	-
F_REVNU	REV	RENT FROM ELECTRIC PROPERTY	INTDPLT	5,509,176	221,076	20,576	228,343	21,961	8,905	190,003	-	286,739
F_REVNU	REV	OTHER	RETAIL_SALES	8,079,917	616,032	38,686	616,385	102,509	150,605	45,603	-	82,467
	Total			1,203,559,779	91,437,109	5,561,568	91,170,227	15,178,186	21,989,993	6,184,443	-	11,126,070

Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates
Test Year Ended June 30, 2014
Residential Service (RS, RC,RH, CR/CW)
TCJA Revision

Solved for Yellow Highlighted Cells
 Targeted Difference at Zero

Line No.	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<i>Billed kwh</i>								
1	First 500 kWh	2,240,671,009	\$ 0.089696	\$ 200,978,290	\$ -	\$ -	\$ -	\$ 200,978,290
2	Over 500 kWh	1,791,391,216	\$ 0.068761	\$ 123,177,392	\$ -	\$ -	\$ -	\$ 123,177,392
3	Over 1,000	1,015,675,564	\$ 0.056158	\$ 57,038,149	\$ -	\$ -	\$ -	\$ 57,038,149
4	Resid (CR/CW)	102,500	\$ 0.056158	\$ 5,756	\$ -	\$ -	\$ -	\$ 5,756
5	Total kWh	5,047,840,289		\$ 381,199,587	\$ -	\$ -	\$ -	\$ 381,199,587
			Target	\$ 381,199,587				
			Difference	\$ -				
<i>Customer Charge</i>								
6	0 to 325 kWh	787,616	\$ 11.2500	\$ 8,860,680	\$ -	\$ -	\$ -	\$ 8,860,680
7	Over 325 kWh	4,308,242	\$ 17.0000	\$ 73,240,114	\$ -	\$ -	\$ -	\$ 73,240,114
8	Resid (CR/CW)	396	\$ 7.1000	\$ 2,812	\$ -	\$ -	\$ -	\$ 2,812
9		5,096,254		\$ 82,103,606	\$ -	\$ -	\$ -	\$ 82,103,606
			Target	\$ 82,103,606				
			Difference	\$ -				
10	Residential Service (RS, RC,RH)			\$ 463,303,193	\$ -	\$ -	\$ -	\$ 463,303,193
			Target	\$ 463,303,193				
			Difference	\$ -				
<i>Contract Riders</i>								
11	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
12	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
13	No. 7 Employee Discount			\$ (149,500)	\$ -	\$ -	\$ -	\$ (149,500)
14	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
15	No. 13 Air Conditioning Load Management			\$ -	\$ -	\$ -	\$ -	\$ -
16	No. 20 Environmental Compliance Cost Recovery			\$ -	\$ -	\$ -	\$ -	\$ -
17	No. 21 Green Power			\$ 18,201	\$ -	\$ -	\$ -	\$ 18,201
18	No. 22 Core and Core Demand Side Manager			\$ 17,570,000	\$ -	\$ -	\$ -	\$ 17,570,000
19	Total Rider			\$ 17,438,701	\$ -	\$ -	\$ -	\$ 17,438,701
20	Grand Total			\$ 480,741,893	\$ -	\$ -	\$ -	\$ 480,741,893
21			Check	TRUE				

Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates
Test Year Ended June 30, 2014
Secondary Service (SS)
TCJA Revision

Solved for Yellow Highlighted Cells
 Targeted Difference at Zero

Line No.	Description (A)	Annualized Volumes (B)	Proposed Rate (C)	Revenue (D)	Adjustment (E)	Adjustment (F)	Adjustment (G)	Total Revenue (H)
<i>Billed kwh</i>								
1	First 5,000 kWh	876,780,881	\$ 0.094099	\$ 82,504,000	\$ -	\$ -	\$ -	\$ 82,504,000
2	Over 5,000	375,280,576	\$ 0.079399	\$ 29,796,815	\$ -	\$ -	\$ -	\$ 29,796,815
3	Total kWh	1,252,061,457		\$ 112,300,815	\$ -	\$ -	\$ -	\$ 112,300,815
			Target	\$ 112,300,815				
			Difference	\$ -				
<i>Customer Charge</i>								
4	0 to 5,000 kWh	493,959	\$ 30.00	\$ 14,818,770	\$ -	\$ -	\$ -	\$ 14,818,770
5	Over 5,000 kWh	75,141	\$ 50.00	\$ 3,757,050	\$ -	\$ -	\$ -	\$ 3,757,050
		569,100		\$ 18,575,820	\$ -	\$ -	\$ -	\$ 18,575,820
			Target	\$ 18,575,820				
			Difference	\$ -				
6	Secondary Service (SS)			\$ 130,876,635	\$ -	\$ -	\$ -	\$ 130,876,635
			Target	\$ 130,876,635				
			Difference	\$ -				
<i>Contract Riders</i>								
7	Special Contract Revenue			\$ 1,278,376	\$ -	\$ -	\$ -	\$ 1,278,376
8	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 4 Additional Charges for other facilities			\$ -	\$ -	\$ -	\$ -	\$ -
10	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
11	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
12	No. 13 Air Conditioning Load Management			\$ -	\$ -	\$ -	\$ -	\$ -
13	No. 20 Environmental Compliance Cost Recovery			\$ -	\$ -	\$ -	\$ -	\$ -
14	No. 21 Green Power			\$ (7,023)	\$ -	\$ -	\$ -	\$ (7,023)
15	No. 22 Core and Core Demand Side Management			\$ 3,076,036	\$ -	\$ -	\$ -	\$ 3,076,036
16	Total Rider			\$ 4,347,389	\$ -	\$ -	\$ -	\$ 4,347,389
17	Grand Total			\$ 135,224,024	\$ -	\$ -	\$ -	\$ 135,224,024
18		Check	TRUE					

Indianapolis Power and Light Company

Pro Forma Revenue at Proposed Rates

Test Year Ended June 30, 2014

Secondary Service - Electric Space Conditioning Separately Metered (SH)

TCJA Revision

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

Line No.	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	<i>Billed kwh</i>							
1	All kWh	574,060,665	\$ 0.076184	\$ 43,734,166	\$ -	\$ -	\$ -	\$ 43,734,166
				Target \$ 43,734,166				
				Difference \$ -				
	<i>Customer Charge</i>							
2	All Customers	48,948	\$ 30.00	\$ 1,468,440	\$ -	\$ -	\$ -	\$ 1,468,440
				Target \$ 1,468,440				
				Difference \$ -				
3	Secondary Service (SH)			\$ 45,202,606	\$ -	\$ -	\$ -	\$ 45,202,606
				Target \$ 45,202,606				
				Difference \$ -				
	<i>Contract Riders</i>							
4	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
5	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
6	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
7	No. 13 Air Conditioning Load Management			\$ -	\$ -	\$ -	\$ -	\$ -
8	No. 15 Load Displacement			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 20 Environmental Compliance Cost Recover			\$ -	\$ -	\$ -	\$ -	\$ -
10	No. 21 Green Power			\$ (4,307)	\$ -	\$ -	\$ -	\$ (4,307)
11	No. 22 Core and Core Demand Side Managemen			\$ 1,410,339	\$ -	\$ -	\$ -	\$ 1,410,339
12	Total Rider			\$ 1,406,032	\$ -	\$ -	\$ -	\$ 1,406,032
13	Grand Total			\$ 46,608,638	\$ -	\$ -	\$ -	\$ 46,608,638
14				Check TRUE				

Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates
Test Year Ended June 30, 2014

Solved for Yellow Highlighted Cells
 Targeted Difference at Zero

Secondary Service - Electric Space Conditioning Separately Metered Schools (SE)
TCJA Revision

Line No.	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<i>Billed kwh</i>								
1	First 5,000 kWh	1,375,755	\$ 0.105243	\$ 144,789	\$ -	\$ -	\$ -	\$ 144,789
2	Over 5,000 kWh	2,345,087	\$ 0.090543	\$ 212,332	\$ -	\$ -	\$ -	\$ 212,332
3	Excess of 155 x Cc	16,037,392	\$ 0.076643	\$ 1,229,162	\$ -	\$ -	\$ -	\$ 1,229,162
	Total kWh	19,758,234		\$ 1,586,283	\$ -	\$ -	\$ -	\$ 1,586,283
			Target	\$ 1,586,283				
			Difference	\$ -				
<i>Customer Charge</i>								
4	All Customers	334	\$ 30.00	\$ 10,020	\$ -	\$ -	\$ -	\$ 10,020
			Target	\$ 10,020				
			Difference	\$ -				
5	Secondary Service (SE)			\$ 1,596,303	\$ -	\$ -	\$ -	\$ 1,596,303
			Target	\$ 1,596,303				
			Difference	\$ -				
<i>Contract Riders</i>								
6	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
7	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
8	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 13 Air Conditioning Load Management			\$ -	\$ -	\$ -	\$ -	\$ -
10	No. 15 Load Displacement			\$ -	\$ -	\$ -	\$ -	\$ -
11	No. 20 Environmental Compliance Cost Recover			\$ -	\$ -	\$ -	\$ -	\$ -
12	No. 21 Green Power			\$ -	\$ -	\$ -	\$ -	\$ -
13	No. 22 Core and Core Demand Side Managem			\$ 48,542	\$ -	\$ -	\$ -	\$ 48,542
14	Total Rider			\$ 48,542	\$ -	\$ -	\$ -	\$ 48,542
15	Grand Total			\$ 1,644,845	\$ -	\$ -	\$ -	\$ 1,644,845
16			Check	TRUE				

Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates
Test Year Ended June 30, 2014
Water Heating-Controlled Service (Rate CB)
TCJA Revision

Solved for Yellow Highlighted Cells
 Targeted Difference at Zero

Line No.	Description (A)	Annualized Volumes (B)	Proposed Rate (C)	Revenue (D)	Adjustment (E)	Adjustment (F)	Adjustment (G)	Total Revenue (H)
<i>Billed kwh</i>								
1	All kWh	600,323	\$ 0.063228	\$ 37,957	\$ -	\$ -	\$ -	\$ 37,957
				Target \$ 37,957				
				Difference \$ -				
<i>Customer Charge</i>								
2	All Customers	1,152	\$ 7.10	\$ 8,179	\$ -	\$ -	\$ -	\$ 8,179
				Target \$ 8,179				
				Difference \$ -				
3	Water Heating - Controlled (CB)			\$ 46,136	\$ -	\$ -	\$ -	\$ 46,136
				Target \$ 46,136				
				Difference \$ -				
<i>Contract Riders</i>								
4	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
5	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
6	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
7	No. 13 Air Conditioning Load Management			\$ -	\$ -	\$ -	\$ -	\$ -
8	No. 20 Environmental Compliance Cost Recovery			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 21 Green Power			\$ (5)	\$ -	\$ -	\$ -	\$ (5)
10	No. 22 Core and Core Demand Side Managemen			\$ 1,475	\$ -	\$ -	\$ -	\$ 1,475
11	Total Rider			\$ 1,470	\$ -	\$ -	\$ -	\$ 1,470
12	Grand Total			\$ 47,606	\$ -	\$ -	\$ -	\$ 47,606
13			Check	TRUE				

Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates
Test Year Ended June 30, 2014
Water Heating - Uncontrolled Service (UW)
TCJA Revision

Solved for Yellow Highlighted Cells
 Targeted Difference at Zero

Line No.	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	<i>Billed kwh</i>							
1	All kWh	1,469,122	\$ 0.057307	\$ 84,190	\$ -	\$ -	\$ -	\$ 84,190
			Target \$	\$ 84,190				
			Difference \$	\$ -				
	<i>Customer Charge</i>							
2	All Customers	1,104	\$ 27.00	\$ 29,808	\$ -	\$ -	\$ -	\$ 29,808
			Target \$	\$ 29,808				
			Difference \$	\$ -				
3	Water Heating - Uncontrolled (UW)			\$ 113,998	\$ -	\$ -	\$ -	\$ 113,998
			Target \$	\$ 113,998				
			Difference \$	\$ -				
	<i>Contract Riders</i>							
4	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
5	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
6	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
7	No. 13 Air Conditioning Load Management			\$ -	\$ -	\$ -	\$ -	\$ -
8	No. 20 Environmental Compliance Cost Recovery			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 21 Green Power			\$ -	\$ -	\$ -	\$ -	\$ -
10	No. 22 Core and Core Demand Side Management			\$ 3,609	\$ -	\$ -	\$ -	\$ 3,609
11	Total Rider			\$ 3,609	\$ -	\$ -	\$ -	\$ 3,609
12	Grand Total			\$ 117,608	\$ -	\$ -	\$ -	\$ 117,608
13			Check	TRUE				

Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates
Test Year Ended June 30, 2014
Secondary Service (Large) (SL)
TCJA Revision

Solved for Yellow Highlighted Cells
 Targeted Difference at Zero

Line No.	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<i>Billed kwh</i>								
1	All kWh	3,532,675,388	\$ 0.035088	\$ 123,955,646	\$ -	\$ -	\$ -	\$ 123,955,646
				Target \$ 123,955,646				
				Difference \$ -				
<i>Billed kW</i>								
2	First 500 kW	8,141,135	\$ 16.79	\$ 136,689,657	\$ -	\$ -	\$ -	\$ 136,689,657
3	Over 500 kW	1,160,004	\$ 16.79	\$ 19,476,467	\$ -	\$ -	\$ -	\$ 19,476,467
		9,301,139		\$ 156,166,124	\$ -	\$ -	\$ -	\$ 156,166,124
				Target \$ 156,166,124				
				Difference \$ -				
4	Power factor			\$ (5,104,102)				\$ (5,104,102)
<i>Customer Charge</i>								
5	All Customers	54,683	\$ 120.00	\$ 6,561,960	\$ -	\$ -	\$ -	\$ 6,561,960
				Target \$ 6,561,960				
				Difference \$ -				
6	Secondary Service (Large) (SL)			\$ 281,579,628	\$ -	\$ -	\$ -	\$ 281,579,628
				Target \$ 281,579,628				
				Difference \$ -				
<i>Contract Riders</i>								
7	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
8	No. 4 Additional Charges for other facilities			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
10	No. 8 Off Peak Service			\$ -	\$ -	\$ -	\$ -	\$ -
11	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
12	No. 13 Air Conditioning Load Management			\$ -	\$ -	\$ -	\$ -	\$ -
13	No. 15 Load Displacement			\$ (27,418)	\$ -	\$ -	\$ -	\$ (27,418)
14	No. 16 Load Displacement			\$ -	\$ -	\$ -	\$ -	\$ -
15	No. 17 Curtailment Energy			\$ (4,605)	\$ -	\$ -	\$ -	\$ (4,605)
16	No. 18 Curtailment Energy II			\$ -	\$ -	\$ -	\$ -	\$ -
17	No. 20 Environmental Compliance Cost Recover			\$ -	\$ -	\$ -	\$ -	\$ -
18	No. 21 Green Power			\$ (21,374)	\$ -	\$ -	\$ -	\$ (21,374)
19	No. 22 Core and Core Demand Side Managem			\$ 4,953,057	\$ -	\$ -	\$ -	\$ 4,953,057
20	Total Rider			\$ 4,899,660	\$ -	\$ -	\$ -	\$ 4,899,660
21	Grand Total			\$ 286,479,288	\$ -	\$ -	\$ -	\$ 286,479,288
22			Check	TRUE				

Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates
Test Year Ended June 30, 2014
Primary Service (Laege) (PL)
TCJA Revision

Solved for Yellow Highlighted Cells
 Targeted Difference at Zero

Line No.	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<i>Billed kwh</i>								
1	All kWh	1,257,445,479	\$ 0.034026	\$ 42,785,294	\$ -	\$ -	\$ -	\$ 42,785,294
			Target	\$ 42,785,294				
			Difference	\$ -				
<i>Billed kW</i>								
2	First 2,000 kW	2,102,782	\$ 17.84	\$ 37,513,631	\$ -	\$ -	\$ -	\$ 37,513,631
3	Over 2,000 kW	675,915	\$ 17.84	\$ 12,058,324	\$ -	\$ -	\$ -	\$ 12,058,324
		2,778,697		\$ 49,571,954	\$ -	\$ -	\$ -	\$ 49,571,954
			Target	\$ 49,571,954				
			Difference	\$ -				
4	Power factor			\$ (2,406,723)				\$ (2,406,723)
<i>Customer Charge</i>								
5	All Customers	1,719	\$ 120.00	\$ 206,280	\$ -	\$ -	\$ -	\$ 206,280
			Target	\$ 206,280				
			Difference	\$ -				
6	Primary Service (Large) (PL)			\$ 90,156,805	\$ -	\$ -	\$ -	\$ 90,156,805
			Target	\$ 90,156,805				
			Difference	\$ -				
<i>Contract Riders</i>								
7	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
8	No. 4 Additional Charges for other facilities			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
10	No. 8 Off Peak Service			\$ -	\$ -	\$ -	\$ -	\$ -
11	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
12	No. 14 Interruptible Power			\$ -	\$ -	\$ -	\$ -	\$ -
13	No. 15 Load Displacement			\$ (61,619)	\$ -	\$ -	\$ -	\$ (61,619)
14	No. 16 Load Displacement			\$ -	\$ -	\$ -	\$ -	\$ -
15	No. 17 Curtailment Energy			\$ (6,597)	\$ -	\$ -	\$ -	\$ (6,597)
16	No. 18 Curtailment Energy II			\$ -	\$ -	\$ -	\$ -	\$ -
17	No. 20 Environmental Compliance Cost Recovery			\$ -	\$ -	\$ -	\$ -	\$ -
18	No. 21 Green Power			\$ (7,073)	\$ -	\$ -	\$ -	\$ (7,073)
19	No. 22 Core and Core Demand Side Manager			\$ 1,763,026	\$ -	\$ -	\$ -	\$ 1,763,026
20	Total Rider			\$ 1,687,737	\$ 0	\$ 0	\$ 0	\$ 1,687,737
21	Grand Total			\$ 91,844,543	\$ -	\$ -	\$ -	\$ 91,844,543
22			Check	TRUE				

Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates
Test Year Ended June 30, 2014
Process Heating (PH)
TCJA Revision

Solved for Yellow Highlighted Cells
 Targeted Difference at Zero

Line No.	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<i>Billed kwh</i>								
1	First 250 Hrs use	60,616,330	\$ 0.072390	\$ 4,388,016	\$ -	\$ -	\$ -	\$ 4,388,016
2	Additional kWh	9,153,422	\$ 0.057390	\$ 525,315	\$ -	\$ -	\$ -	\$ 525,315
3	Total kWh	69,769,752		\$ 4,913,331	\$ -	\$ -	\$ -	\$ 4,913,331
			Target	\$ 4,913,331				
			Difference	\$ -				
	Minimum Charge Adj.			\$ 201,145				\$ 201,145
	Power factor			\$ 38,317				\$ 38,317
4								
<i>Customer Charge</i>								
5		384	\$ 1,000.00	\$ 384,000	\$ -	\$ -	\$ -	\$ 384,000
			Target	\$ 384,000				
			Difference	\$ -				
6	Process Heating (PH)			\$ 5,536,794	\$ -	\$ -	\$ -	\$ 5,536,794
			Target	\$ 5,536,794				
			Difference	\$ -				
<i>Contract Riders</i>								
7	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
8	No. 4 Additional Charges for other facilities			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
10	No. 8 Off Peak Service			\$ -	\$ -	\$ -	\$ -	\$ -
11	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
12	No. 17 Curtailment Energy			\$ -	\$ -	\$ -	\$ -	\$ -
13	No. 18 Curtailment Energy II			\$ -	\$ -	\$ -	\$ -	\$ -
14	No. 20 Environmental Compliance Cost Recovery			\$ -	\$ -	\$ -	\$ -	\$ -
15	No. 21 Green Power			\$ -	\$ -	\$ -	\$ -	\$ -
16	No. 22 Core and Core Demand Side Management			\$ 97,822	\$ -	\$ -	\$ -	\$ 97,822
17	Total Rider			\$ 97,822	\$ -	\$ -	\$ -	\$ 97,822
18	Grand Total			\$ 5,634,616	\$ -	\$ -	\$ -	\$ 5,634,616
19			Check TRUE					

Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates
Test Year Ended June 30, 2014
High Load Factor Service - Primary (HL1)
TCJA Revision

Solved for Yellow Highlighted Cells
 Targeted Difference at Zero

Line No.	Description (A)	Annualized Volumes (B)	Proposed Rate (C)	Revenue (D)	Adjustment (E)	Adjustment (F)	Adjustment (G)	Total Revenue (H)
<i>Billed kwh</i>								
1	All kWh	1,363,422,610	\$ 0.044773	\$ 61,044,244	\$ -	\$ -	\$ -	\$ 61,044,244
			Target	\$ 61,044,244				
			Difference	\$ -				
<i>Billed kW</i>								
2	First 4,000 kW	1,220,067	\$ 12.05	\$ 14,701,807	\$ -	\$ -	\$ -	\$ 14,701,807
3	Over 4,000 kW	1,424,788	\$ 12.05	\$ 17,168,695	\$ -	\$ -	\$ -	\$ 17,168,695
		2,644,855		\$ 31,870,503	\$ -	\$ -	\$ -	\$ 31,870,503
			Target	\$ 31,870,503				
			Difference	\$ -				
4	Power factor			\$ (3,076,531)				\$ (3,076,531)
<i>Customer Charge</i>								
5	All Customers	336	\$ 135.00	\$ 45,360	\$ -	\$ -	\$ -	\$ 45,360
			Target	\$ 45,360				
			Difference	\$ -				
6	High Load Factor Service (HL1)			\$ 89,883,576	\$ -	\$ -	\$ -	\$ 89,883,576
			Target	\$ 89,883,576				
			Difference	\$ -				
<i>Contract Riders</i>								
7	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
8	No. 4 Additional Charges for other facilities			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
10	No. 8 Off Peak Service			\$ -	\$ -	\$ -	\$ -	\$ -
11	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
12	No. 14 Interruptible Power			\$ -	\$ -	\$ -	\$ -	\$ -
13	No. 15 Load Displacement			\$ (87,390)	\$ -	\$ -	\$ -	\$ (87,390)
14	No. 16 Load Displacement			\$ -	\$ -	\$ -	\$ -	\$ -
15	No. 17 Curtailment Energy			\$ -	\$ -	\$ -	\$ -	\$ -
16	No. 18 Curtailment Energy II			\$ -	\$ -	\$ -	\$ -	\$ -
17	No. 20 Environmental Compliance Cost Recover			\$ -	\$ -	\$ -	\$ -	\$ -
18	No. 21 Green Power			\$ 57,193	\$ -	\$ -	\$ -	\$ 57,193
19	No. 22 Core and Core Demand Side Managem			\$ 1,911,613	\$ -	\$ -	\$ -	\$ 1,911,613
20	Total Rider			\$ 1,881,416	\$ -	\$ -	\$ -	\$ 1,881,416
21	Grand Total			\$ 91,764,992	\$ -	\$ -	\$ -	\$ 91,764,992
22			Check	TRUE				

**Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates**

Solved for Yellow Highlighted Cells
Targeted Difference at Zero

**Test Year Ended June 30, 2014
High Load Factor Service - Sub transmission (HL2)
TCJA Revision**

Line No.	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<i>Billed kwh</i>								
1	All kWh	232,596,964	\$ 0.045890	\$ 10,673,930	\$ -	\$ -	\$ -	\$ 10,673,930
			Target	\$ 10,673,930				
			Difference	\$ -				
<i>Billed kW</i>								
2	First 4,000 kW	209,266	\$ 11.50	\$ 2,406,559	\$ -	\$ -	\$ -	\$ 2,406,559
3	Over 4,000 kW	225,579	\$ 11.50	\$ 2,594,159	\$ -	\$ -	\$ -	\$ 2,594,159
		434,845		\$ 5,000,718	\$ -	\$ -	\$ -	\$ 5,000,718
			Target	\$ 5,000,718				
			Difference	\$ -				
4	Power factor			\$ (678,164)				\$ (678,164)
<i>Customer Charge</i>								
5	All Customers	60	\$ 140.00	\$ 8,400	\$ -	\$ -	\$ -	\$ 8,400
			Target	\$ 8,400				
			Difference	\$ -				
6	High Load Factor Service (HL2)			\$ 15,004,884	\$ -	\$ -	\$ -	\$ 15,004,884
			Target	\$ 15,004,884				
			Difference	\$ -				
<i>Contract Riders</i>								
7	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
8	No. 4 Additional Charges for other facilities			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
10	No. 8 Off Peak Service			\$ -	\$ -	\$ -	\$ -	\$ -
11	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
12	No. 14 Interruptible Power			\$ -	\$ -	\$ -	\$ -	\$ -
13	No. 15 Load Displacement			\$ -	\$ -	\$ -	\$ -	\$ -
14	No. 16 Load Displacement			\$ -	\$ -	\$ -	\$ -	\$ -
15	No. 17 Curtailment Energy			\$ -	\$ -	\$ -	\$ -	\$ -
16	No. 18 Curtailment Energy II			\$ -	\$ -	\$ -	\$ -	\$ -
17	No. 20 Environmental Compliance Cost Recover			\$ -	\$ -	\$ -	\$ -	\$ -
18	No. 21 Green Power			\$ 9,757	\$ -	\$ -	\$ -	\$ 9,757
19	No. 22 Core and Core Demand Side Managem			\$ 326,117	\$ -	\$ -	\$ -	\$ 326,117
20	Total Rider			\$ 335,874	\$ -	\$ -	\$ -	\$ 335,874
21	Grand Total			\$ 15,340,758	\$ -	\$ -	\$ -	\$ 15,340,758
22			Check	TRUE				

Indianapolis Power and Light Company
Pro Forma Revenue at Proposed Rates
Test Year Ended June 30, 2014
High Load Factor Service - Transmission (HL3)
TCJA Revision

Solved for Yellow Highlighted Cells
 Targeted Difference at Zero

Line No.	Description	Annualized Volumes	Proposed Rate	Revenue	Adjustment	Adjustment	Adjustment	Total Revenue
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<i>Billed kwh</i>								
1	All kWh	358,302,200	\$ 0.044262	\$ 15,859,052	\$ -	\$ -	\$ -	\$ 15,859,052
				Target \$ 15,859,052				
				Difference \$ -				
<i>Billed kW</i>								
2	First 4,000 kW	121,807	\$ 11.07	\$ 1,348,403	\$ -	\$ -	\$ -	\$ 1,348,403
3	Over 4,000 kW	492,191	\$ 11.07	\$ 5,448,554	\$ -	\$ -	\$ -	\$ 5,448,554
		613,998		\$ 6,796,958	\$ -	\$ -	\$ -	\$ 6,796,958
				Target \$ 6,796,958				
				Difference \$ -				
4	Power factor			\$ (921,429)				\$ (921,429)
<i>Customer Charge</i>								
5	All Customers	36	\$ 180.00	\$ 6,480	\$ -	\$ -	\$ -	\$ 6,480
				Target \$ 6,480				
				Difference \$ -				
6	High Load Factor Service (HL2)			\$ 21,741,061	\$ -	\$ -	\$ -	\$ 21,741,061
				Target \$ 21,741,061				
				Difference \$ -				
<i>Contract Riders</i>								
7	No. 3 Demand Side Management			\$ -	\$ -	\$ -	\$ -	\$ -
8	No. 4 Additional Charges for other facilities			\$ -	\$ -	\$ -	\$ -	\$ -
9	No. 6 Fuel Cost Adjustment			\$ -	\$ -	\$ -	\$ -	\$ -
10	No. 8 Off Peak Service			\$ -	\$ -	\$ -	\$ -	\$ -
11	No. 9 Net Metering			\$ -	\$ -	\$ -	\$ -	\$ -
12	No. 14 Interruptible Power			\$ (612,228)	\$ -	\$ -	\$ -	\$ (612,228)
13	No. 15 Load Displacement			\$ -	\$ -	\$ -	\$ -	\$ -
14	No. 16 Load Displacement			\$ -	\$ -	\$ -	\$ -	\$ -
15	No. 17 Curtailment Energy			\$ -	\$ -	\$ -	\$ -	\$ -
16	No. 18 Curtailment Energy II			\$ -	\$ -	\$ -	\$ -	\$ -
17	No. 20 Environmental Compliance Cost Recovery			\$ -	\$ -	\$ -	\$ -	\$ -
18	No. 21 Green Power			\$ -	\$ -	\$ -	\$ -	\$ -
19	No. 22 Core and Core Demand Side Management			\$ 502,365	\$ -	\$ -	\$ -	\$ 502,365
20	Total Rider			\$ (109,863)		0		\$ (109,863)
21	Grand Total			\$ 21,631,198	\$ -	\$ -	\$ -	\$ 21,631,198
22			Check	TRUE				

Indianapolis Power and Light Company
Lighting Rate Design
TCJA Revision

Line No.	Description	June 2014 Inventory	Proposed Annual Rate	Proposed Revenue
	(A)	(B)	(C)	(D)
Company Installed, Owned, and Maintained (APL)				
1	175 WATT LIGHT	13,009	\$88.44	\$1,150,516
2	400 WATT MV REDDY SENT.	1,957	\$165.24	\$323,375
3	1000 WATT MV REDDY SENT.	199	\$286.68	\$57,049
4	100 WATT LIGHT	6,109	\$79.56	\$486,032
5	150 WATT HPS REDDY SENT.	1,193	\$169.68	\$202,428
6	250 WATT HPS REDDY SENT.	954	\$223.92	\$213,620
7	400 WATT HPS REDDY SENT.	1,324	\$257.16	\$340,480
8	175 WATT MV - SEC. METERED - OVERHEAD	76	\$67.20	\$5,107
9	400 WATT MV - SEC. METERED OVERHEAD	16	\$130.32	\$2,085
10	1000 WATT MV - SEC. METERED - OVERHEAD	1	\$201.72	\$202
11	100 WATT HPS - SEC. METERED - OVERHEAD	13	\$69.48	\$903
12	150 WATT HPS - SEC. METERED - OVERHEAD	1	\$159.24	\$159
13	250 WATT HPS - SEC. METERED - OVERHEAD	2	\$201.24	\$402
14	400 WATT HPS - SEC. METERED - OVERHEAD	12	\$221.88	\$2,663
15	ENERGY AND CONTROL ONLY	1	\$39.24	\$39
16	400 WATT MV FLOOD - OVERHEAD	688	\$165.48	\$113,850
17	150 WATT HPS FLOOD - OVERHEAD	560	\$170.16	\$95,290
18	250 WATT HPS FLOOD - OVERHEAD	722	\$224.16	\$161,844
19	400 WATT HPS FLOOD - OVERHEAD	6,630	\$257.28	\$1,705,766
20	400 WATT METAL HALIDE FLOOD - OVERHEAD	1,586	\$257.28	\$408,046
21	400 WATT MV FLOOD - SEC. METERED	6	\$130.32	\$782
22	150 WATT HPS FLOOD - SEC. METERED	1	\$159.24	\$159
23	250 WATT HPS FLOOD - SEC. METERED	6	\$201.24	\$1,207
24	400 WATT HPS FLOOD - SEC. METERED	36	\$221.88	\$7,988
25	400 WATT METAL HALIDE FLOOD-SEC. METERED	2	\$221.88	\$444
26	- WOOD POLE WITH OVERHEAD FEED -	9,408	\$45.36	\$426,747
27	- WOOD POLE WITH UNDERGROUND FEED -	918	\$111.84	\$102,669

Indianapolis Power and Light Company
Lighting Rate Design
TCJA Revision

Line No.	Description	June 2014 Inventory	Proposed Annual Rate	Proposed Revenue
	(A)	(B)	(C)	(D)
28	400 WATT MV-1ST FIXTURE	20	\$248.76	\$4,975
29	175 WATT MV-1ST FIXTURE	3	\$205.08	\$615
30	400 WATT HPS-1ST FIXTURE	148	\$365.64	\$54,115
31	250 WATT HPS-1ST FIXTURE	212	\$246.36	\$52,228
32	150 WATT HPS-1ST FIXTURE	198	\$213.72	\$42,317
33	100 WATT HPS-1ST FIXTURE	34	\$197.28	\$6,708
34	400 WATT HPS-1ST FIXTURE-SHOEBOX	116	\$302.40	\$35,078
35	250 WATT HPS-1ST FIXTURE-SHOEBOX	122	\$248.04	\$30,261
36	400 WATT METAL HALIDE-1ST FIX-SHOEBOX	403	\$302.40	\$121,867
37	400 WATT MV-1ST FIXTURE-FLOOD	5	\$248.76	\$1,244
38	150 WATT HPS-1ST FIXTURE-FLOOD	46	\$213.72	\$9,831
39	250 WATT HPS-1ST FIXTURE-FLOOD	76	\$246.36	\$18,723
40	400 WATT HPS-1ST FIXTURE-FLOOD	281	\$365.64	\$102,745
41	400 WATT METAL HALIDE-1ST FIX-FLOOD	120	\$302.40	\$36,288
42	400 WATT MV-ADDIT'L FIXTURE	7	\$165.24	\$1,157
43	175 WATT MV-ADDIT'L FIXTURE	2	\$88.44	\$177
44	400 WATT HPS-ADDIT'L FIXTURE	65	\$257.16	\$16,715
45	250 WATT HPS-ADDIT'L FIXTURE	20	\$223.92	\$4,478
46	150 WATT HPS-ADDIT'L FIXTURE	17	\$169.68	\$2,885
47	100 WATT HPS-ADDIT'L FIXTURE	3	\$79.56	\$239
48	400 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	27	\$103.32	\$2,790
49	250 WATT HPS-ADDIT'L FIXTURE-SHOEBOX	13	\$81.84	\$1,064
50	400 WATT METAL HALIDE-ADDIT'L FIX-SHOEBOX	113	\$103.32	\$11,675

Indianapolis Power and Light Company
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Line No.	Description	June 2014 Inventory	Proposed Annual Rate	Proposed Revenue
	(A)	(B)	(C)	(D)
51	400 WATT MV-ADDIT'L FIXTURE-FLOOD	7	\$165.24	\$1,157
52	150 WATT HPS-ADDIT'L FIXTURE-FLOOD	50	\$169.68	\$8,484
53	250 WATT HPS-ADDIT'L FIXTURE-FLOOD	61	\$223.92	\$13,659
54	400 WATT HPS-ADDIT'L FIXTURE-FLOOD	337	\$257.16	\$86,663
55	400 WATT METAL HALIDE-ADDDT'L FIX-FLOOD	228	\$103.32	\$23,557
56	175 W MV POST TOP WASH	45	\$313.08	\$14,089
57	175 W MV POST TOP	32	\$199.68	\$6,390
58	100 W HPS POST TOP WASH	93	\$306.84	\$28,536
59	100 W HPS POST TOP	416	\$196.44	\$81,719
60	150 W HPS POST TOP WASH	132	\$351.48	\$46,395
61	150 W HPS POST TOP BALL	64	\$241.08	\$15,429
62	250 WATT MET HAL 18 FT DIR EMBEDDED	109	\$577.32	\$62,928
63	250 WATT MET HAL 12 FT ANCHOR BASED	80	\$633.84	\$50,707
64	2-250 WATT MET HAL 18 FT DIR EMBEDDED	89	\$794.52	\$70,712
65	2-250 WATT MET HAL 12 FT ANCHOR BASED	3	\$850.92	\$2,553
66	250 WATT MET HAL 18 FT DIR EMBED PRI METER	32	\$530.16	\$16,965
67	250 WATT MET HAL 12 FT ANCHOR BASE PRI METER	16	\$586.68	\$9,387
68	2-250 WATT MET HAL 18 FT DIR EMBED PRI METER	17	\$706.80	\$12,016
69	2-250 WATT MET HAL 12 FT ANCHOR BASE PRI METER	9	\$763.44	\$6,871
70	Total	49,301	Total APL	\$6,926,243

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Line No.	Description	June 2014 Inventory	Proposed Annual Rate	Proposed Revenue
	(A)	(B)	(C)	(D)
Company Installed, Owned, and Maintained (MU-1)				
71	1000 WATT MV - OVERHEAD	1	\$257.40	\$257
72	1000 WATT MV - METAL COLUMN	7	\$385.20	\$2,696
73	400 WATT MV - OVERHEAD	41	\$143.04	\$5,865
74	400 WATT MV - METAL COLUMN	220	\$202.80	\$44,616
75	175 WATT MV - OVERHEAD	1,099	\$101.64	\$111,702
76	175 WATT MV - METAL COLUMN	1,101	\$167.16	\$184,043
77	175 W MV - POST TOP	616	\$162.72	\$100,236
78	175 W MV - POST TOP WASH	211	\$255.24	\$53,856
79	400 WATT HPS - OVERHEAD	1,528	\$170.28	\$260,188
80	400 WATT HPS - TRAFFIC COLUMN	388	\$170.28	\$66,069
81	400 WATT HPS - METAL COLUMN	2,186	\$298.08	\$651,603
82	250 WATT HPS - OVERHEAD	5,466	\$139.92	\$764,803
83	250 WATT HPS - TRAFFIC COLUMN	210	\$139.92	\$29,383
84	250 WATT HPS - METAL COLUMN	2,145	\$200.88	\$430,888
85	150 WATT HPS - OVERHEAD	1,736	\$111.24	\$193,113
86	150 WATT HPS - TRAFFIC COLUMN	26	\$111.24	\$2,892
87	150 WATT HPS - METAL COLUMN	789	\$174.24	\$137,475
88	100 WATT HPS - OVERHEAD	12,083	\$95.40	\$1,152,718
89	100 WATT HPS - TRAFFIC COLUMN	3	\$95.40	\$286
90	100 WATT HPS - METAL COLUMN	2,698	\$160.92	\$434,162
91	100 W HPS - POST TOP	5,817	\$160.08	\$931,185
92	100 W HPS - POST TOP WASH	1,783	\$250.20	\$446,107
93	150 W HPS- POST TOP BALL	28	\$192.72	\$5,396
94	150 W HPS - POST TOP WASH	3,064	\$286.56	\$878,020
95	1-150 & 4-100 WATT HPS - CLUSTER	22	\$643.20	\$14,150
96	400 WATT HPS-METAL COLUMN-PAINTED BRONZE	329	\$325.44	\$107,070
97	400 WATT HPS-TRAFFIC COLUMN-PAINT BRONZE	45	\$174.84	\$7,868
98	250 WATT HPS-METAL COLUMN-PAINTED BRONZE	43	\$228.24	\$9,814

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Line No.	Description	June 2014 Inventory	Proposed Annual Rate	Proposed Revenue
	(A)	(B)	(C)	(D)
99	175 WATT MV - FIBERGLASS COLUMN	9	\$159.12	\$1,432
100	100 WATT HPS - FIBERGLASS COLUMN	305	\$152.64	\$46,555
101	150 WATT HPS - FIBERGLASS COLUMN	789	\$165.96	\$130,942
102	250 WATT HPS - FIBERGLASS COLUMN	684	\$192.72	\$131,820
103	400 WATT HPS - FIBERGLASS COLUMN	622	\$276.36	\$171,896
104	400 WATT MH SHOEBOX - FIBERGLASS COLUMN	117	\$252.48	\$29,540
105	2-400 WATT MH SHOEBOX-FIBERGLASS COLUMN	55	\$342.60	\$18,843
106	150 WATT HPS UPASS 4100HRS -WALL MOUNTED	203	\$146.76	\$29,792
107	250 W HPS - SHOEBOX	75	\$202.20	\$15,165
108	2-250 W HPS-SHOEBOX	8	\$268.92	\$2,151
109	400 WATT HPS UPASS 8760HRS WALL MOUNTED	85	\$305.40	\$25,959
110	150 WATT HPS UPASS 8760HRS WALL MOUNTED	104	\$186.84	\$19,431
111	400 W HPS - SHOEBOX	49	\$246.48	\$12,078
112	2-400 W HPS-SHOEBOX	27	\$330.72	\$8,929
113	EXCESS MATERIAL FOR CIRCLE CENTRE MALL	1	\$5,497.56	\$5,498
114	PEDESTRIAN LIGHT FOR CIRCLE CENTRE MALL	75	\$688.32	\$51,624
115	80W LED POST TOP	1	\$421.56	\$422
116	TWIN 80W LED POST TOP	80	\$683.76	\$54,701
117		Total	46,974	\$7,783,240

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Line No.	Description	June 2014 Inventory	Proposed Annual Rate	Proposed Revenue
	(A)	(B)	(C)	(D)
Customer Installed, Owned, and Maintained (MU-1)				
118	250 WATT MV - CUSTOMER OWNED	16	\$127.20	\$2,035
119	175 WATT MV - CUSTOMER OWNED	42	\$79.68	\$3,347
120	400 WATT HPS - CUSTOMER OWNED	1,261	\$118.44	\$149,353
121	250 WATT HPS - CUSTOMER OWNED	1,218	\$95.76	\$116,636
122	150 WATT HPS - CUSTOMER OWNED	562	\$74.04	\$41,610
123	1000 WATT HPS - CUSTOMER OWNED	1,358	\$242.04	\$328,690
124	175 WATT MV ORNIMENTAL - CUSTOMER OWNED	2	\$124.56	\$249
125	400 WATT HPS-CUSTOMER OWNED WO/MAINT	240	\$100.56	\$24,134
126	150 WATT HPS - CUSTOMER OWNED WO/MAINT	12	\$56.16	\$674
127	1000 WATT HPS - CUSTOMER OWNED WO/MAINT	42	\$224.16	\$9,415
128		Total	4,753	\$676,143
Customer Installed, Owned, but Company Maintained (MU-1)				
129	400 WATT HPS - CUSTOMER OWNED W/MAINT	13	\$118.44	\$1,540
130		Total	13	\$1,540
131		<u>51,740</u>	Total MU-1	<u>\$8,460,923</u>

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Line No.	Description	June 2014 Inventory	Proposed Annual Rate	Proposed Revenue
	(A)	(B)	(C)	(D)
Customer Installed, Owned, but Company Maintained (MU-4)				
132	SEWER MONITOR	2	\$33.00	\$66
133	TRAFFIC SIGNAL	997	\$426.00	\$424,722
134	AIR RAID SIRENS	164	\$91.68	\$15,036
135	TRAFFIC COUNTING DEVICE	3	\$33.00	\$99
136	STREET LIGHT	613	\$68.52	\$42,003
137	CITY TERRITORY	10	\$8.04	\$80
138	WI-FI	94	\$35.76	\$3,361
139	SURVEILLANCE CAMERAS	44	\$97.44	\$4,287
140		Total	Total MU-4	\$489,654
		<u>1,927</u>		
141			MU-4 Watts	888,969
142			MU-4 Rate (\$/Watts)	\$0.55
143			Total Lighting (APL and MU)	\$15,876,821
144			Proposed Target Revenue	\$15,876,888
145			Difference	\$67

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Line No.	Description	June 2014 Inventory	Proposed Annual Rate	Proposed Revenue
	(A)	(B)	(C)	(D)
LIGHTS WITHOUT ANY INVENTORY				
LIGHTS WITHOUT ANY INVENTORY (APL-Vintage)				
146	1000-watt Mercury Vapor Lamp (First Luminaire)	0	\$39.36	\$0
147	1000-watt Mercury Vapor Lamp (Additional Luminaire)	0	\$23.88	\$0
148	400-watt High Pressure Sodium Painted Bronze Column (First Luminaire)	0	\$33.24	\$0
149	400-watt High Pressure Sodium Painted Bronze Column (Additional Luminaire)	0	\$21.48	\$0
150	250-watt High Pressure Sodium Painted Bronze Column (First Luminaire)	0	\$23.28	\$0
151	250-watt High Pressure Sodium Painted Bronze Column (Additional Luminaire)	0	\$18.72	\$0
152	Total	0		\$0
LIGHTS WITHOUT ANY INVENTORY (MU1-Vintage)				
153	250-watt High Pressure Sodium Traffic Pole	0	\$144.12	\$0
154	400-watt Metal Halide Metal Column	0	\$298.08	\$0
155	400-watt Metal Halide - Fiberglass	0	\$276.36	\$0
156	3-150-watt High Pressure Sodium Single Column	0	\$512.40	\$0
157	3-150-watt High Pressure Sodium Twin Column	0	\$512.40	\$0
158	175-watt Mercury Vapor Lamp	0	\$143.04	\$0
159	175-watt Mercury Vapor Lamp	0	\$176.76	\$0
160	1000-watt Mercury Vapor Lamp	0	\$201.84	\$0
161	400-watt Mercury Vapor Lamp	0	\$108.36	\$0
162	5-100-watt Mercury Vapor Cluster	0	\$234.36	\$0
163	100-watt Mercury Vapor Lamp	0	\$75.24	\$0
164	Total	0		\$0

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Line No.	Description	June 2014 Inventory	Proposed Annual Rate	Proposed Revenue
	(A)	(B)	(C)	(D)
LIGHTS WITHOUT ANY INVENTORY (MU1-Vintage - Without Maintenance)				
165	1000-watt Mercury Vapor Lamp	0	\$183.96	\$0
166	400-watt Mercury Vapor Lamp	0	\$90.48	\$0
167	250-watt Mercury Vapor Lamp	0	\$109.20	\$0
168	175-watt Mercury Vapor Lamp	0	\$61.68	\$0
169	5-100-watt Mercury Vapor Cluster	0	\$216.48	\$0
170	100-watt Mercury Vapor Lamp	0	\$57.24	\$0
171	250-watt High Pressure Sodium Lamp	0	\$77.88	\$0
172	150-watt High Pressure Sodium Lamp	0	\$56.16	\$0
173	1000-watt High Pressure Sodium Lamp	0	\$224.16	\$0
174	175-watt Mercury Vapor 15' Ornamental Standard	0	\$106.56	\$0
175	Total	0		\$0
LIGHTS WITHOUT ANY INVENTORY (MU1-Vintage - With Maintenance)				
176	1000-watt Mercury Vapor Lamp	0	\$201.84	\$0
177	400-watt Mercury Vapor Lamp	0	\$108.36	\$0
178	250-watt Mercury Vapor Lamp	0	\$127.20	\$0
179	175-watt Mercury Vapor Lamp	0	\$79.68	\$0
180	5-100-watt Mercury Vapor Cluster	0	\$234.36	\$0
181	100-watt Mercury Vapor Lamp	0	\$75.24	\$0
182	250-watt High Pressure Sodium Lamp	0	\$95.76	\$0
183	150-watt High Pressure Sodium Lamp	0	\$74.04	\$0
184	1000-watt High Pressure Sodium Lamp	0	\$242.04	\$0
185	175-watt Mercury Vapor 15' Ornamental Standard	0	\$124.56	\$0
186	Total	0		\$0