

**On Behalf of Petitioner,
DUKE ENERGY INDIANA, LLC**

**VERIFIED DIRECT TESTIMONY OF
JOHN J. SPANOS**

Petitioner's Exhibit 12

April 4, 2024

DUKE ENERGY INDIANA 2024 BASE RATE CASE
DIRECT TESTIMONY OF JOHN J. SPANOS

**DIRECT TESTIMONY OF JOHN J. SPANOS
PRESIDENT
GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
ON BEHALF OF DUKE ENERGY INDIANA, LLC
BEFORE THE INDIANA UTILITY REGULATORY COMMISSION**

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

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

Q. ARE YOU ASSOCIATED WITH ANY FIRM?

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

Q. HOW LONG HAVE YOU BEEN ASSOCIATED WITH GANNETT FLEMING?

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

Q. WHAT IS YOUR POSITION WITH THE FIRM?

A. I am President.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?

A. I am testifying on behalf of Duke Energy Indiana, LLC ("Duke Energy Indiana" or "Company").

Q. PLEASE STATE YOUR QUALIFICATIONS.

A. I have over 37 years of depreciation experience which includes giving expert testimony in more than 450 cases before 46 regulatory commissions, including this Commission. These cases have included depreciation studies in the electric, gas, water, wastewater and pipeline industries. In addition to cases where I have submitted testimony, I have

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1 supervised over 800 other depreciation or valuation assignments. Please refer to
2 Attachment 12-B (JJS) for my qualifications statement, which includes further
3 information with respect to my work history, case experience, and leadership in the
4 Society of Depreciation Professionals.

5 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

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

8 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

9 A. My testimony will support and explain the depreciation study conducted under my
10 direction and supervision for Duke Energy Indiana.

11 **II. DISCUSSION**

12 **Q. PLEASE DEFINE THE CONCEPT OF DEPRECIATION.**

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

19 **Q. PLEASE IDENTIFY ATTACHMENT 12-A (JJS).**

20 A. Attachment 12-A (JJS) is a report entitled, "2023 Depreciation Study - Calculated Annual
21 Depreciation Accruals Related to Electric Plant as of June 30, 2023." This report sets
22 forth the results of my depreciation study for Duke Energy Indiana.

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1 **Q. IS ATTACHMENT 12-A (JJS) A TRUE AND ACCURATE COPY OF YOUR**
2 **DEPRECIATION STUDY?**

3 A. Yes.

4 **Q. DOES ATTACHMENT 12-A (JJS) ACCURATELY PORTRAY THE RESULTS**
5 **OF YOUR DEPRECIATION STUDY AS OF JUNE 30, 2023?**

6 A. Yes.

7 **Q. IN PREPARING THE DEPRECIATION STUDY, DID YOU FOLLOW**
8 **GENERALLY ACCEPTED PRACTICES IN THE FIELD OF DEPRECIATION**
9 **AND VALUATION?**

10 A. Yes.

11 **Q. WHAT WAS THE PURPOSE OF YOUR DEPRECIATION STUDY?**

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

15 **Q. PLEASE DESCRIBE THE CONTENTS OF YOUR REPORT.**

16 A. The Depreciation Study is presented in nine parts. Part I, Introduction, presents the scope
17 and basis for the Depreciation Study. Part II, Estimation of Survivor Curves, includes
18 descriptions of the methodology of estimating survivor curves. Parts III and IV set forth
19 the analysis for determining service life and net salvage estimates. Part V, Calculation of
20 Annual and Accrued Depreciation, includes the concepts of depreciation and
21 amortization using the remaining life. Part VI, Results of Study, presents a description of
22 the results of my analysis and a summary of the depreciation calculations. Parts VII, VIII

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1 and IX include graphs and tables that relate to the service life and net salvage analyses,
2 and the detailed depreciation calculations by account.

3 The Depreciation Study also includes several tables and tabulations of data and
4 calculations. Table 1 on pages VI-5 through VI-10 of the Depreciation Study presents the
5 estimated survivor curve, the net salvage percent, the original cost as of June 30, 2023,
6 the book depreciation reserve, and the calculated annual depreciation accrual and rate for
7 each account or subaccount. The section beginning on page VII-2 presents the results of
8 the retirement rate analyses prepared as the historical bases for the service life estimates.
9 The section beginning on page VIII-2 presents the results of the net salvage analysis. The
10 section beginning on page IX-2 presents the depreciation calculations related to surviving
11 original cost as of June 30, 2023.

12 **Q. PLEASE EXPLAIN HOW YOU PERFORMED YOUR DEPRECIATION STUDY.**

13 A. I used the straight line remaining life method of depreciation, with the average service
14 life (also referred to as the Average Life Group) procedure for all plant assets except
15 some general plant accounts. The annual depreciation is based on a method of
16 depreciation accounting that seeks to distribute the unrecovered cost of fixed capital
17 assets over the estimated remaining useful life of each group of assets in a systematic and
18 rational manner.

19 For General Plant Accounts 391.0, 391.1, 393.0, 393.1, 394.0, 395.0, 397.0 and
20 398.0, I used the straight line remaining life method of amortization. The annual
21 amortization is based on amortization accounting that distributes the unrecovered cost of
22 fixed capital assets over the remaining amortization period selected for each account and
23 vintage.

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1 **Q. HOW DID YOU DETERMINE THE RECOMMENDED ANNUAL**
2 **DEPRECIATION ACCRUAL RATES?**

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

8 **Q. PLEASE DESCRIBE THE FIRST PHASE OF THE DEPRECIATION STUDY, IN**
9 **WHICH YOU ESTIMATED THE SERVICE LIFE AND NET SALVAGE**
10 **CHARACTERISTICS FOR EACH DEPRECIABLE GROUP.**

11 A. The service life and net salvage study consisted of compiling historic data from records
12 related to Duke Energy Indiana's plant; analyzing these data to obtain historic trends of
13 survivor and net salvage characteristics; obtaining supplementary information from Duke
14 Energy Indiana's management, and operating personnel concerning practices and plans as
15 they relate to plant operations; and interpreting the above data and the estimates used by
16 other electric utilities to form judgments regarding average service life and net salvage
17 characteristics.

18 **Q. WHAT HISTORIC DATA DID YOU ANALYZE FOR THE PURPOSE OF**
19 **ESTIMATING SERVICE LIFE CHARACTERISTICS?**

20 A. I analyzed the Company's accounting entries that record plant transactions during the
21 period 1956 through 2022. The transactions included additions, retirements, transfers,
22 sales, and the related balances. The Company records also included surviving dollar value
23 by year installed for each plant account as of December 31, 2022 and June 30, 2023.

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1 **Q. WHAT METHOD DID YOU USE TO ANALYZE THIS SERVICE LIFE DATA?**

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

6 **Q. PLEASE DESCRIBE HOW YOU USED THE RETIREMENT RATE METHOD**
7 **TO ANALYZE DUKE ENERGY INDIANA'S SERVICE LIFE DATA.**

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

16 **Q. WHAT IS AN "IOWA-TYPE SURVIVOR CURVE" AND HOW DID YOU USE**
17 **SUCH CURVES TO ESTIMATE THE SERVICE LIFE CHARACTERISTICS**
18 **FOR EACH PROPERTY GROUP?**

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

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1 retired.

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

6 The estimated survivor curve designations for each depreciable property group
7 indicate the average service life, the family within the Iowa system to which the property
8 group belongs, and the relative height of the mode. For example, the Iowa 45-R0.5
9 indicates an average service life of forty-five years; a right-moded, or R, type curve (the
10 mode occurs after average life for right-moded curves); and a low height, 0.5, for the
11 mode (possible modes for R type curves range from 0.5 to 5).

12 **Q. WHAT APPROACH DID YOU USE TO ESTIMATE THE LIVES OF**
13 **SIGNIFICANT PRODUCTION FACILITIES?**

14 A. I used the life span technique to estimate the lives of significant facilities for which
15 concurrent retirement of the entire facility is anticipated. In this technique, the survivor
16 characteristics of such facilities are described by the use of interim survivor curves and
17 estimated probable retirement dates. The interim survivor curve describes the rate of
18 retirement related to the replacement of elements of the facility, such as, for a power
19 plant, the retirement of assets such as pumps, motors and piping that occur during the life
20 of the facility. The probable retirement date provides the rate of final retirement for each
21 year of installation for the facility by truncating the interim survivor curve for each
22 installation year at its attained age at the date of probable retirement. The use of interim
23 survivor curves truncated at the date of probable retirement provides a consistent method

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1 for estimating the lives of the several years of installation for a particular facility
2 inasmuch as a single concurrent retirement for all years of installation will occur when it
3 is retired.

4 **Q. IS THIS APPROACH WIDELY ACCEPTED FOR ESTIMATING THE SERVICE**
5 **LIVES OF PRODUCTION FACILITIES?**

6 A. Yes. The life span technique has been used previously for Duke Energy Indiana. My firm
7 has also used the life span technique in performing depreciation studies presented to
8 many other public utility commissions across the United States and Canada, including the
9 Indiana Utility Regulatory Commission ("IURC").

10 **Q. HOW ARE THE LIFE SPANS ESTIMATED FOR DUKE ENERGY INDIANA'S**
11 **PRODUCTION FACILITIES?**

12 A. Duke Energy Indiana provided the production facility life span estimates based on
13 informed judgment that incorporates factors for each facility such as the age, use, size,
14 nature of construction, and technology of the facility; management plans and outlook for
15 the facility; the estimates for similar facilities for other utilities; and the results of the
16 Company's resource planning. Company witness Mr. Luke discusses the life span
17 estimates in detail. At the appropriate time, detailed studies of the economies of
18 rehabilitations and continued use or retirement of the structure will be performed and the
19 results incorporated in the estimation of the facility's life span. As Company witness
20 Mr. Luke explains, in the Company's 2021 integrated resource plan, the estimated
21 retirement date for Gibson Units 1 and 2 has been expedited from 2038 to 2035; and the
22 estimated retirement date for Gibson Units 3 and 4 has been expedited from 2034 to
23 2031. He also explains that the expected retirement date of Gibson Unit 5 has been

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1 extended since the last depreciation study from 2026 to 2030. It should be noted that
2 components of Gibson Unit 4 were to be retired with Gibson Unit 5 and some
3 components of Gibson Unit 5 would be retired with Gibson Unit 4 from the last
4 depreciation study.

5 **Q. WERE THERE ADDITIONAL FACTORS THAT AFFECTED THE LIFE SPANS**
6 **OF GENERATING FACILITIES?**

7 A. Yes. The life span for Edwardsport IGCC in particular was affected by the Clean Air Act
8 II and environmental regulations. These regulations must be considered when
9 determining the most appropriate probable retirement date. The impact of the Clean Air
10 Act II and environmental regulations have led to the probable retirement date of 2045 as
11 utilized in the depreciation study.

12 **Q. HAVE THESE CHANGES TO THE LIFE SPANS FOR GENERATING**
13 **FACILITIES BEEN REFLECTED IN YOUR STUDY?**

14 A. Partially. I have reflected the extended life span estimate for Gibson Unit 5 and
15 maintained the life span for Edwardsport IGCC that was utilized in the last depreciation
16 study. I have reflected the likely higher levels of retirements for some components at
17 Edwardsport IGCC which is presented in the interim survivor curve. I have not adjusted
18 to reflect the more expedited retirements for Gibson Units 1 through 4. As discussed by
19 Company witness Mr. Pinegar, the Company has made the decision to maintain the
20 longer life spans for these units that were used to establish depreciation rates in Cause
21 No. 45253, provided the Company's regulatory asset proposal described by Company
22 witness Ms. Lilly is approved.

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1 **Q. ARE THE FACTORS CONSIDERED IN YOUR ESTIMATES OF SERVICE LIFE**
2 **AND NET SALVAGE PERCENTS PRESENTED IN ATTACHMENT 12-A (JJS)?**

3 A. Yes. A discussion of the factors considered in the estimation of service lives and net
4 salvage percents are presented in Part III and Part IV of Attachment-12A (JJS).

5 **Q. DID YOU PHYSICALLY OBSERVE DUKE ENERGY INDIANA'S PLANT AND**
6 **EQUIPMENT AS PART OF YOUR DEPRECIATION STUDY?**

7 A. Yes. I made a field review of Duke Energy Indiana's property during September 2023 to
8 observe representative portions of plant. I have also made field visits during prior studies
9 since 1999 which are listed in Part III of the Depreciation Study. Field reviews are
10 conducted to become familiar with Company operations and obtain an understanding of
11 the function of the plant and information with respect to the reasons for past retirements
12 and the expected future causes of retirements. This knowledge was incorporated in the
13 interpretation and extrapolation of the statistical analyses.

14 **Q. WHAT IS YOUR OPINION OF THE REASONABLENESS OF THE LIFE SPANS**
15 **ESTIMATED FOR DUKE ENERGY INDIANA'S PRODUCTION FACILITIES?**

16 A. Because I customarily conduct field reviews for my depreciation studies, I have had the
17 opportunity to visit scores of similar plants and meet with operations personnel at other
18 companies. The knowledge accumulated from those visits and meetings provide me
19 useful information that I can draw on to confirm or challenge my analyses concerning
20 plant condition and remaining life estimates. Drawing upon that experience and subject to
21 approval of the Company's regulatory asset proposal for Gibson Units 1 through 4, my
22 opinion is that the estimated life spans for production facilities as provided by Duke
23 Energy Indiana, and used in the depreciation study, are reasonable and consistent with

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1 life spans of similar facilities currently being experienced by other utilities in the
2 industry.

3 **Q. WOULD YOU PLEASE EXPLAIN THE CONCEPT OF “NET SALVAGE”?**

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

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

15 For example, the full recovery of the service value of a \$30,000 circuit breaker
16 will include not only the \$30,000 of original cost, but also, on average, \$5,000 to remove
17 the breaker at the end of its life and \$500 in salvage value. In this example, the net
18 salvage component is negative \$4,500 (\$500 - \$5,000), and the net salvage percent is
19 negative 15% $((\$500 - \$5,000)/\$30,000)$.

20 **Q. PLEASE DESCRIBE HOW YOU ESTIMATED NET SALVAGE**
21 **PERCENTAGES.**

22 A. The net salvage percentages estimated in the Depreciation Study were based on informed
23 judgment that incorporated factors such as the statistical analyses of historical net salvage

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1 data; information provided to me by the Company's operating personnel, general
2 knowledge and experience of industry practices; and trends in the industry in general.

3 The statistical net salvage analyses incorporates the Company's actual historical data for
4 the period 1989 through 2022 and considers the cost of removal and gross salvage ratios
5 to the associated retirements during the 34-year period. Trends of these data are also
6 measured based on three-year moving averages and the most recent five-year indications.

7 **Q. WERE THE NET SALVAGE PERCENTAGES FOR GENERATING**
8 **FACILITIES BASED ON THE SAME ANALYSES?**

9 A. Yes, for the interim net salvage estimates. The net salvage percentages for generating
10 facilities were based on two components, the interim net salvage percentage and the final
11 net salvage percentage. The interim net salvage percentage is determined based on the
12 historical indications from the period 1989 to 2022 of the cost of removal and gross
13 salvage amounts as a percentage of the associated plant retired. The final net salvage, or
14 decommissioning and dismantlement component, was determined based on the retirement
15 activities associated with the assets anticipated to be retired at the concurrent date of final
16 retirement.

17 **Q. HAVE YOU INCLUDED A DECOMMISSIONING OR DISMANTLEMENT**
18 **COMPONENT INTO THE OVERALL RECOVERY OF GENERATING**
19 **FACILITIES?**

20 A. Yes. A decommissioning or dismantlement component has been included to the net
21 salvage percentage for steam, hydro and other production facilities.

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1 **Q. CAN YOU EXPLAIN HOW THE FINAL NET SALVAGE COMPONENT IS**
2 **INCLUDED IN THE DEPRECIATION STUDY?**

3 A. Yes. The decommissioning and dismantlement component is part of the overall net
4 salvage for each location within the production assets. Based on studies for other utilities
5 and the cost estimates of Duke Energy Indiana, it was determined that the
6 decommissioning or dismantlement component for steam, hydro, and other production
7 facilities is best calculated by dividing the decommissioning or dismantlement cost by the
8 surviving plant at final retirement. These amounts at a location basis are added to the
9 interim net salvage percentage of the assets anticipated to be retired on an interim basis to
10 produce the weighted net salvage percentage for each location. The detailed calculations
11 of the overall net salvage for each location are set forth on page VIII-2 of the
12 Depreciation Study.

13 **Q. WHAT IS THE BASIS OF THE DECOMMISSIONING OR DISMANTLEMENT**
14 **COST ESTIMATES?**

15 A. The decommissioning or dismantlement cost estimates are based on the decommissioning
16 study of each generating site performed by Burns and McDonnell (now known as 1898 &
17 Co) and sponsored by Company witness Mr. Kopp. These estimates are based on the
18 current cost (year 2023 dollars) to decommission the facilities. However, the costs to
19 decommission power plants has tended to increase over time (as have construction costs
20 in general). For this reason, in order to recover the full decommissioning costs for each
21 site, these costs need to be escalated to the time of retirement. The calculations of the
22 escalation of these costs have been provided in the table set forth on page VIII-3 of the
23 Depreciation Study.

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1 **Q. ARE THERE DIFFERENCES BETWEEN WHAT YOU SHOW AS THE**
2 **DECOMMISSIONING COSTS AND WHAT IS SHOWN IN COMPANY**
3 **WITNESS MR. KOPP'S STUDY?**

4 A. There are two differences. Duke Energy Indiana has incurred approximately \$92 million
5 in coal ash pond remediation since 2019 and pursuant to a certificate of public
6 convenience and necessity ("CPCN") that was issued by the Commission in Cause No.
7 45253-S1. The Commission's Order issuing that CPCN was later reversed by the Indiana
8 Court of Appeals. As is explained by Company witness Mr. Riley, these costs are costs of
9 removal and should be reflected as such for purposes of establishing depreciation accrual
10 rates. I have allocated sufficient depreciation reserve to account for these costs. These
11 costs were not included in Mr. Kopp's study.

12 **Q. WHAT IS THE SECOND DIFFERENCE BETWEEN WHAT YOU SHOW AS**
13 **DECOMMISSIONING COSTS AND WHAT IS SHOWN IN COMPANY**
14 **WITNESS MR. KOPP'S STUDY?**

15 A. Originally, both Mr. Kopp and I had included future post closure maintenance costs
16 associated with ash ponds that are regulated by the United States Environmental
17 Protection Agency's Coal Combustion Residuals ("CCR") Rule. As explained by
18 Company witness Mr. Pinegar, the Company later determined to exclude these future
19 anticipated costs from the calculation of depreciation rates in an effort to mitigate the
20 overall rate increase. Both Mr. Kopp and I then made that revision to exclude these costs.
21 When Mr. Kopp revised his study, however, he learned there had been a
22 misunderstanding between him and the Company regarding one of the assumptions
23 related to the Gibson Station. This caused a reduction of approximately \$3.5 million in

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1 the projected dismantlement cost to Duke Energy Indiana. I was unaware of this
2 reduction when I completed my study. Given this reduction is so small, it would have a
3 de-minimis effect on depreciation rates and so I did not revise my study to include it.

4 **Q. PLEASE DESCRIBE THE SECOND PHASE OF THE PROCESS THAT YOU**
5 **USED IN THE DEPRECIATION STUDY IN WHICH YOU CALCULATED**
6 **COMPOSITE REMAINING LIVES AND ANNUAL DEPRECIATION ACCRUAL**
7 **RATES.**

8 A. After I estimated the service life and net salvage characteristics for each depreciable
9 property group, I calculated the annual depreciation accrual rates for each depreciable
10 group based on the straight line remaining life method, using remaining lives weighted
11 consistent with the average service life procedure. The calculation of annual depreciation
12 accrual rates was developed as of June 30, 2023.

13 **Q. PLEASE DESCRIBE THE STRAIGHT LINE REMAINING LIFE METHOD OF**
14 **DEPRECIATION.**

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

18 **Q. HAVE YOU PREVIOUSLY RECOMMENDED A DIFFERENT METHOD AND**
19 **PROCEDURE COMBINATION?**

20 A. Yes. For many years I recommended for Duke Energy Indiana the equal life group
21 procedure combined with the remaining life method. In the last proceeding, the average
22 service life procedure was approved for determining depreciation rates.

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1 **Q. PLEASE DESCRIBE THE EQUAL LIFE GROUP PROCEDURE FOR**
2 **CALCULATING REMAINING LIFE ACCRUAL RATES.**

3 A. In the equal life group procedure, the property group is subdivided according to service
4 life. That is, each equal life group includes that portion of the property which experiences
5 the life of that specific group. The relative size of each equal life group is determined
6 from the property's life dispersion curve. This procedure eliminates the need to base
7 depreciation on average lives, inasmuch as each group is equivalent to a unit having a
8 single life. The full costs of short-lived units are accrued during their lives, leaving no
9 deferral of accruals required to be added to the annual costs associated with long-lived
10 units. The calculated depreciation for the property group is the summation of the
11 calculated depreciation based on the service life of each equal life group.

12 The equal life group procedure allocates the capital cost of a group property to
13 annual expense in accordance with the consumption of the service value of the group.

14 The more timely return of plant investment accomplished by fully accruing each item's
15 cost during its service life not only reduces the risk of incomplete capital recovery, but
16 also results in less investment-related cost over the life span of a depreciable group.

17 Under the equal life group procedure, the future book accruals (original cost less book
18 reserve) for each vintage are divided by the composite remaining life for the surviving
19 original cost of that vintage. The vintage composite remaining life is derived by summing
20 the original cost less the calculated reserve for each equal life group and dividing by the
21 sum of the whole life annual accruals.

22 **Q. WAS THE USE OF THE AVERAGE SERVICE LIFE PROCEDURE PLANNED?**

23 A. Yes. In order to minimize the impact of depreciation expense the Company requested the

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1 use of the average service life procedure.

2 **Q. PLEASE DESCRIBE AMORTIZATION ACCOUNTING.**

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

16 **Q. FOR WHICH PLANT ACCOUNTS IS AMORTIZATION ACCOUNTING BEING**
17 **IMPLEMENTED?**

18 A. Amortization accounting is only appropriate for certain Common and General Plant
19 accounts. These accounts are 391.0, 391.1, 393.0, 393.1, 394.0, 395.0, 397.0 and 398.0
20 which represents slightly more than two percent of depreciable plant.

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1 **Q. PLEASE DESCRIBE HOW YOU ASSIGNED ACCUMULATED BOOK**
2 **RESERVE TO EACH LOCATION WITHIN EACH ACCOUNT?**

3 A. The development of the book reserve for each location has been established based on a
4 composite rate for a group of locations within an account. Thus, the actual book reserve
5 at the location level was determined by applying a composite rate to the plant balance.
6 When dealing with group depreciation there are multiple parameters that affect the rate,
7 such as interim survivor curve, probable retirement date and net salvage percent among
8 the key factors. In conducting a depreciation study, a more defined manner of
9 determining the individual location rates should be established. The key factors stated
10 above establish the theoretical reserve which is utilized to appropriately assign the book
11 reserve at the location and vintage level. Updating retirement dates adjusts the weighting
12 between the locations. Therefore, a changed retirement date, survivor curve or net
13 salvage percent for one location affects all the locations in the account.

14 **Q. PLEASE USE AN EXAMPLE TO ILLUSTRATE THE DEVELOPMENT OF THE**
15 **ANNUAL DEPRECIATION ACCRUAL RATE FOR A PARTICULAR GROUP**
16 **OF PROPERTY IN YOUR DEPRECIATION STUDY.**

17 A. I will use Account 353.00, Station Equipment, as an example because it is one of the
18 largest depreciable groups.

19 The retirement rate method was used to analyze the survivor characteristics of this
20 property group. Aged plant accounting data were compiled from 1956 through 2022 and
21 analyzed in periods that best represent the overall service life of this property. The life
22 tables for the 1956-2022 and 2003-2022 experience bands are presented in the
23 depreciation study on pages VII-111 through VII-116. Each life table displays the

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1 retirement and surviving ratios of the aged plant data exposed to retirement by age
2 interval. For example, page VII-111 of Attachment 12-A (JJS), shows \$530,266 retired
3 during age interval 0.5-1.5 with \$890,292,971 exposed to retirement at the beginning of
4 the interval. Consequently, the retirement ratio is 0.0006 ($\$530,266 / \$890,292,971$) and
5 the survivor ratio is 0.9994 ($1 - 0.0006$). The life tables, or original survivor curves, are
6 plotted along with the estimated smooth survivor curve, the 54-R1, on page VII-110 of
7 Attachment 12-A (JJS).

8 The net salvage percent is presented on pages VIII-46 and VIII-47. The
9 percentage is based on the result of annual gross salvage minus the cost to remove plant
10 assets as compared to the original cost of plant retired during the period 1989 through
11 2022. The 34-year period experienced \$20,543,532 ($\$1,068,814 - \$21,612,346$) in net
12 salvage for \$141,972,961 plant retired. The result is negative net salvage of 14 percent
13 ($\$20,543,532 / \$141,972,961$). Recent trends have shown indications of negative 15
14 percent, therefore, it was determined that based on industry ranges, historical indications
15 and Company expectations, that negative 15 percent was the most appropriate estimate.
16 The negative 15 percent estimate balances the overall average of negative 14 percent and
17 more recent averages of negative 15 percent. The most recent three years have shown
18 even more trends to negative levels closer to 30 percent.

19 My calculation of the annual depreciation related to original cost of electric utility
20 plant as of June 30, 2023 for Account 353.00 is presented on pages IX-130 through IX-
21 132 of Attachment 12-A (JJS). The calculation is based on the 54-R1 survivor curve,
22 15% negative net salvage, the attained age, and the allocated book reserve. The tabulation
23 sets forth the installation year, the original cost, calculated accrued depreciation, allocated

DUKE ENERGY INDIANA 2024 BASE RATE CASE
DIRECT TESTIMONY OF JOHN J. SPANOS

1 book reserve, future accruals, remaining life and annual accrual. These totals are brought
2 forward to Table 1 on page VI-9.

3 **Q. HAVE YOU DEVELOPED RATES FOR FUTURE ASSETS?**

4 A. There are no new asset classes that rates have been developed. However, there are
5 existing asset classes or locations that currently are fully depreciated but a rate for future
6 investment will have a rate established. These rates are set forth on page VI-10 of
7 Attachment 12-A (JJS).

8 **III. CONCLUSION**

9 **Q. WAS PETITIONER'S ATTACHMENT 12-A (JJS)) PREPARED UNDER YOUR**
10 **DIRECTION AND CONTROL?**

11 A. Yes.

12 **Q. IN YOUR OPINION, ARE THE DEPRECIATION AND AMORTIZATION**
13 **RATES SET FORTH IN ATTACHMENT 12-A (JJS) THE APPROPRIATE**
14 **RATES FOR THE COMMISSION TO ADOPT IN THIS PROCEEDING FOR**
15 **DUKE ENERGY INDIANA?**

16 A. Yes. These rates appropriately reflect the rates at which the costs of Duke Energy
17 Indiana's assets are being consumed over their useful lives. These rates are an appropriate
18 basis for setting electric rates in this matter and for the Company to use for booking
19 depreciation and amortization expense going forward.

20 **Q. DOES THIS CONCLUDE YOUR PREFILED DIRECT TESTIMONY?**

21 A. Yes, it does.

VERIFICATION

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

Signed: John J. Sparos
John J. Sparos

Dated: April 4, 2024



2023 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2023**

Prepared by:



DUKE ENERGY INDIANA
Plainfield, Indiana

2023 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2023

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



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
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gannettfleming.com

March 29, 2024

Duke Energy Indiana
400 S. Tryon Street
Charlotte, NC 28202

Attention Michael O'Keeffe
Director, Asset Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Duke Energy Indiana as of June 30, 2023. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
President

JJS:mle

075382

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DUKE ENERGY INDIANA**DEPRECIATION STUDY****EXECUTIVE SUMMARY**

Pursuant to Duke Energy Indiana's ("DEI" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of June 30, 2023. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL" also referred to as Average Life Group) procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

DEI's accounting policy has not changed since the last depreciation study was prepared. However, there has been a significant change in the surviving assets, particularly at steam facilities. These changes have caused the proposed service life estimates and net salvage parameters in the depreciation study to change which creates new depreciation rates from the previous depreciation study as of December 31, 2018.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of June 30, 2023 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$832.7 million when applied to depreciable plant balances as of June 30, 2023. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF JUNE 30, 2023	PROPOSED RATE	PROPOSED EXPENSE
ELECTRIC PLANT			
Steam Production Plant	\$7,893,899,337.09	7.01	\$553,558,182
Hydraulic Production Plant	156,931,939.94	2.77	4,349,780
Other Production Plant	1,214,175,828.25	3.58	43,468,189
Transmission Plant	2,223,817,638.28	2.69	59,918,194
Distribution Plant	4,670,120,247.66	2.84	132,474,796
General Plant	<u>770,652,642.88</u>	5.06	<u>38,969,644</u>
Total	<u>\$16,929,597,634.10</u>	4.92	<u>\$832,738,785</u>

PART I. INTRODUCTION

DUKE ENERGY INDIANA DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Duke Energy Indiana (“DEI”) as applied to electric plant in service as of June 30, 2023. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through December 2022; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

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

sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

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

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

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant Accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Service Life and Net Salvage Estimates

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

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

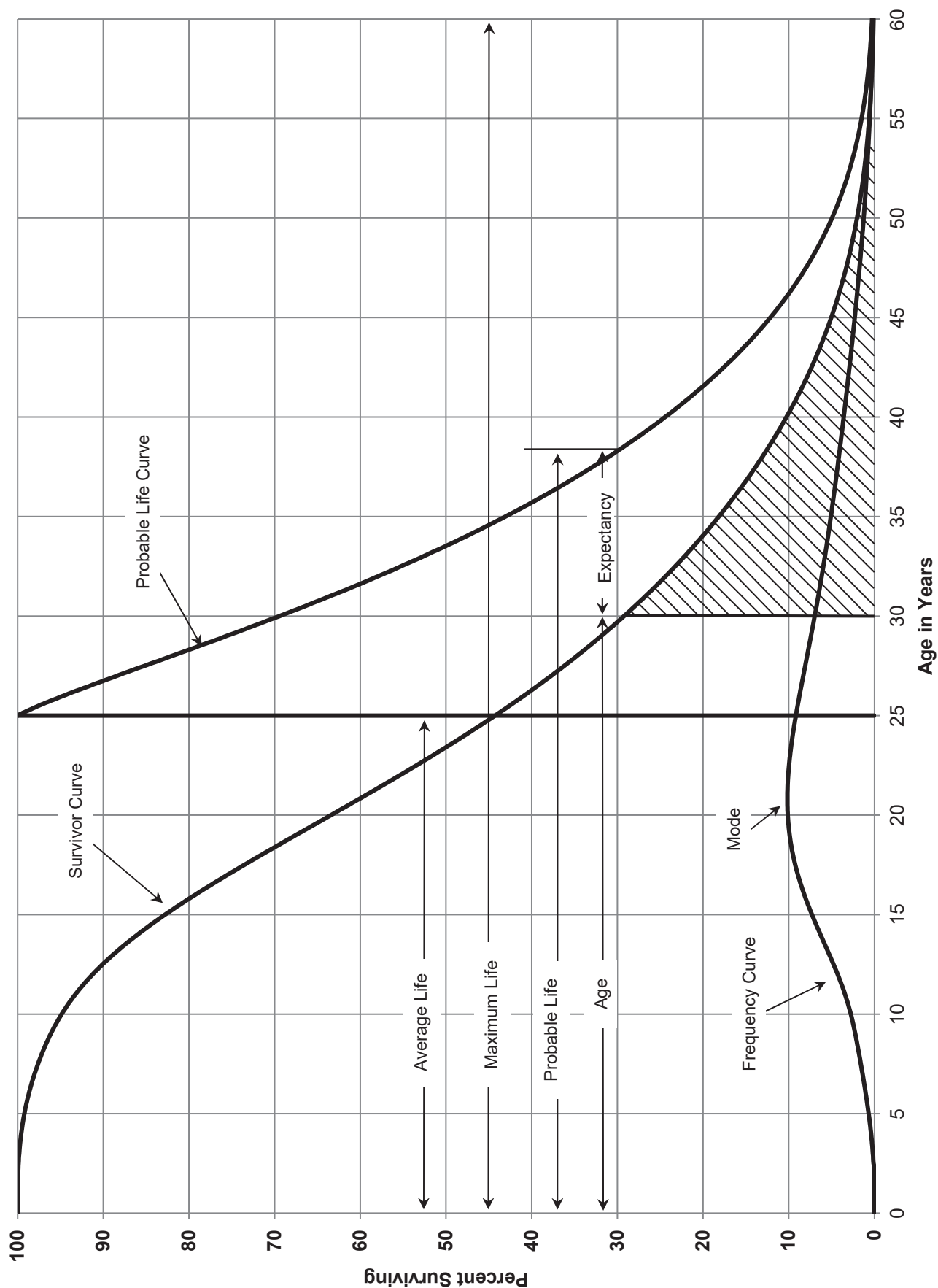
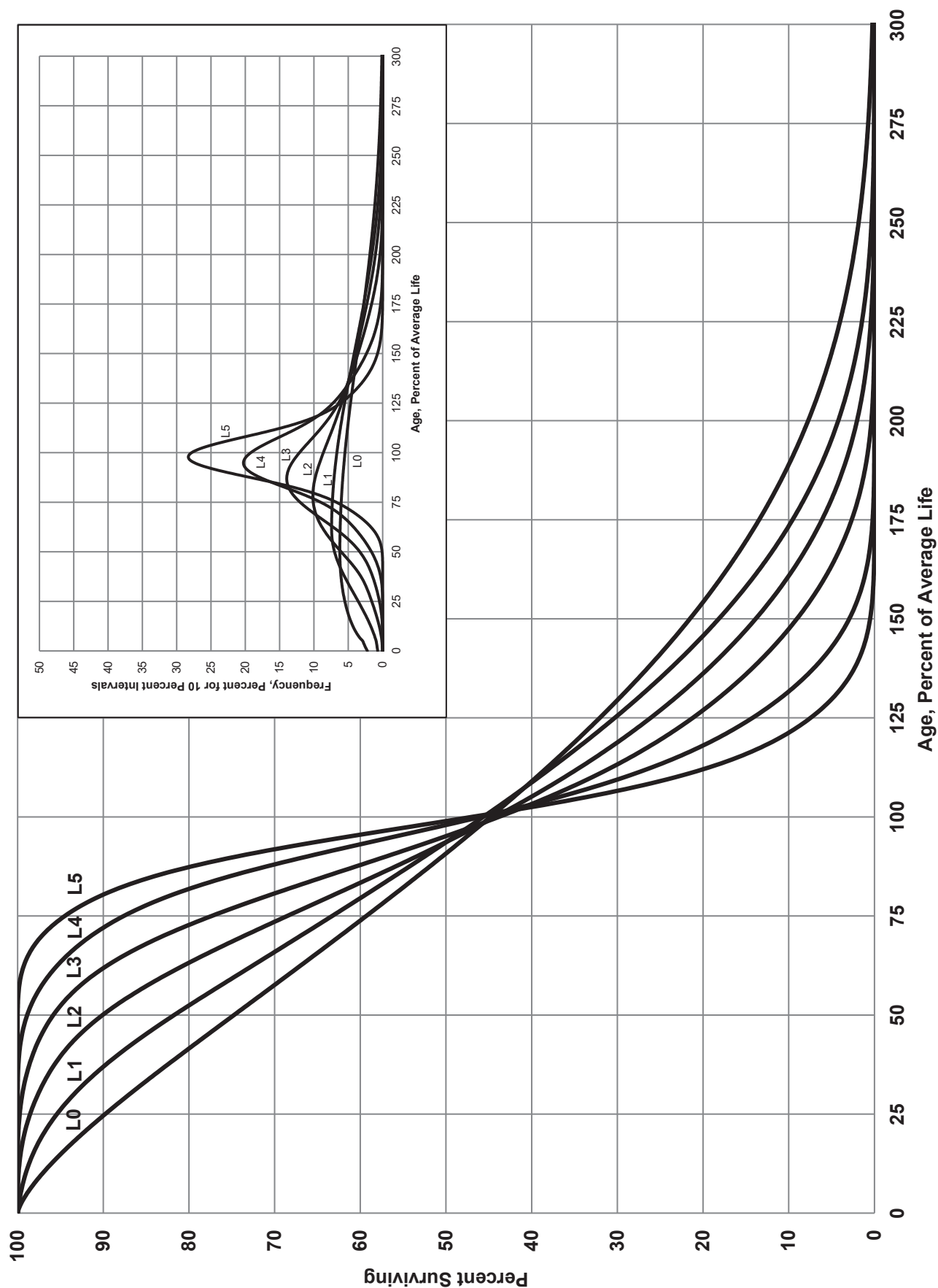


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

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

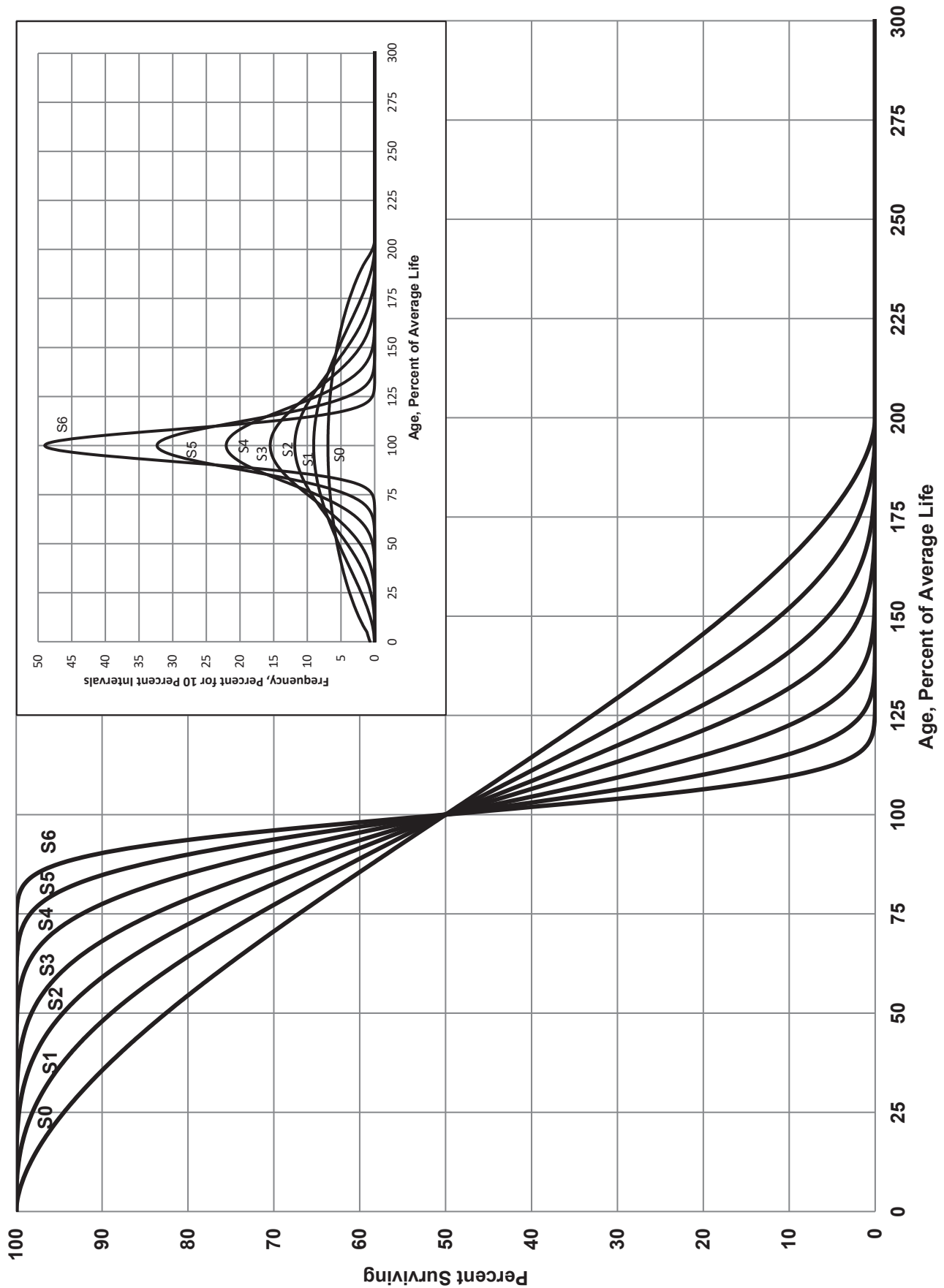
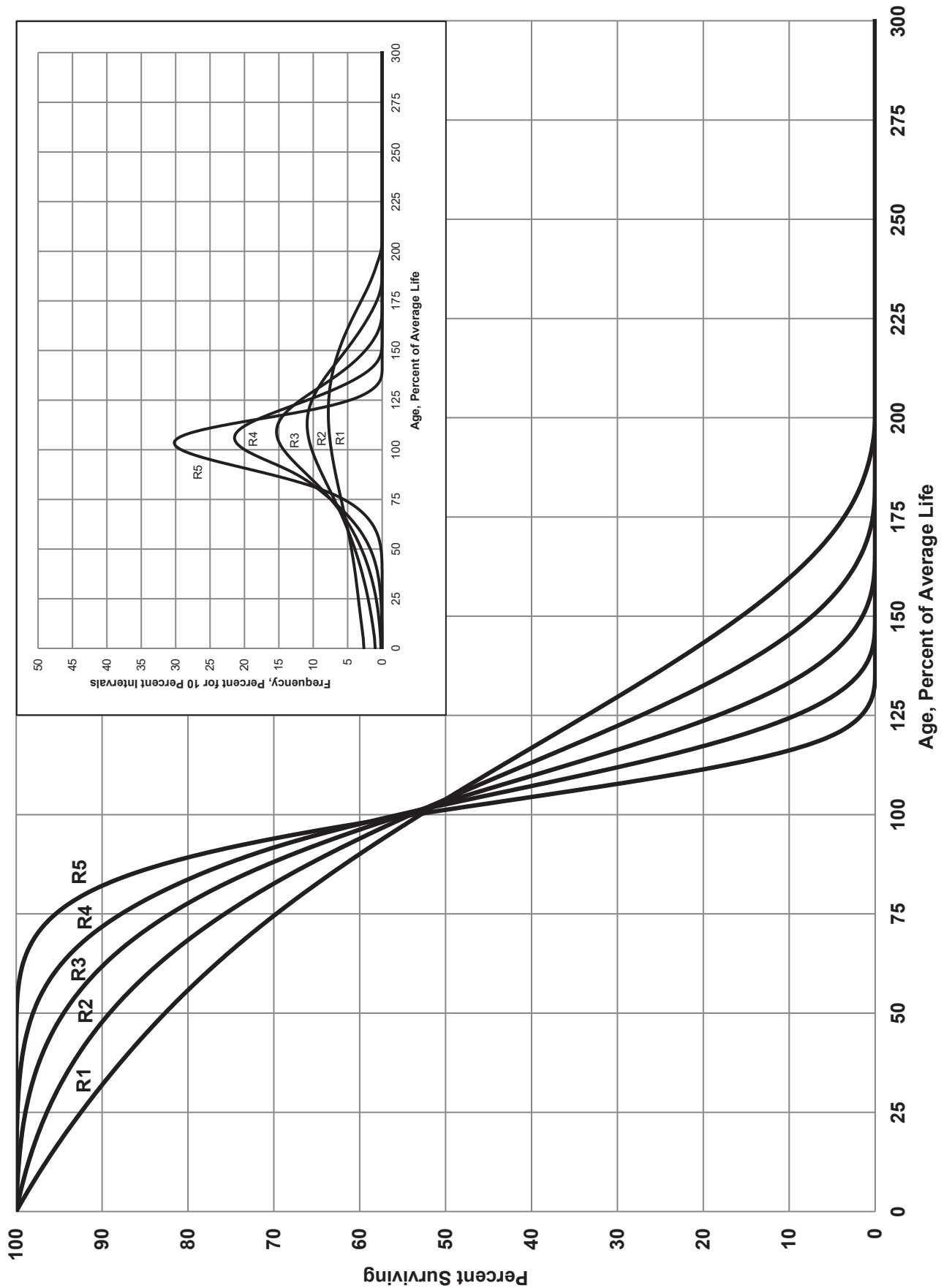


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

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

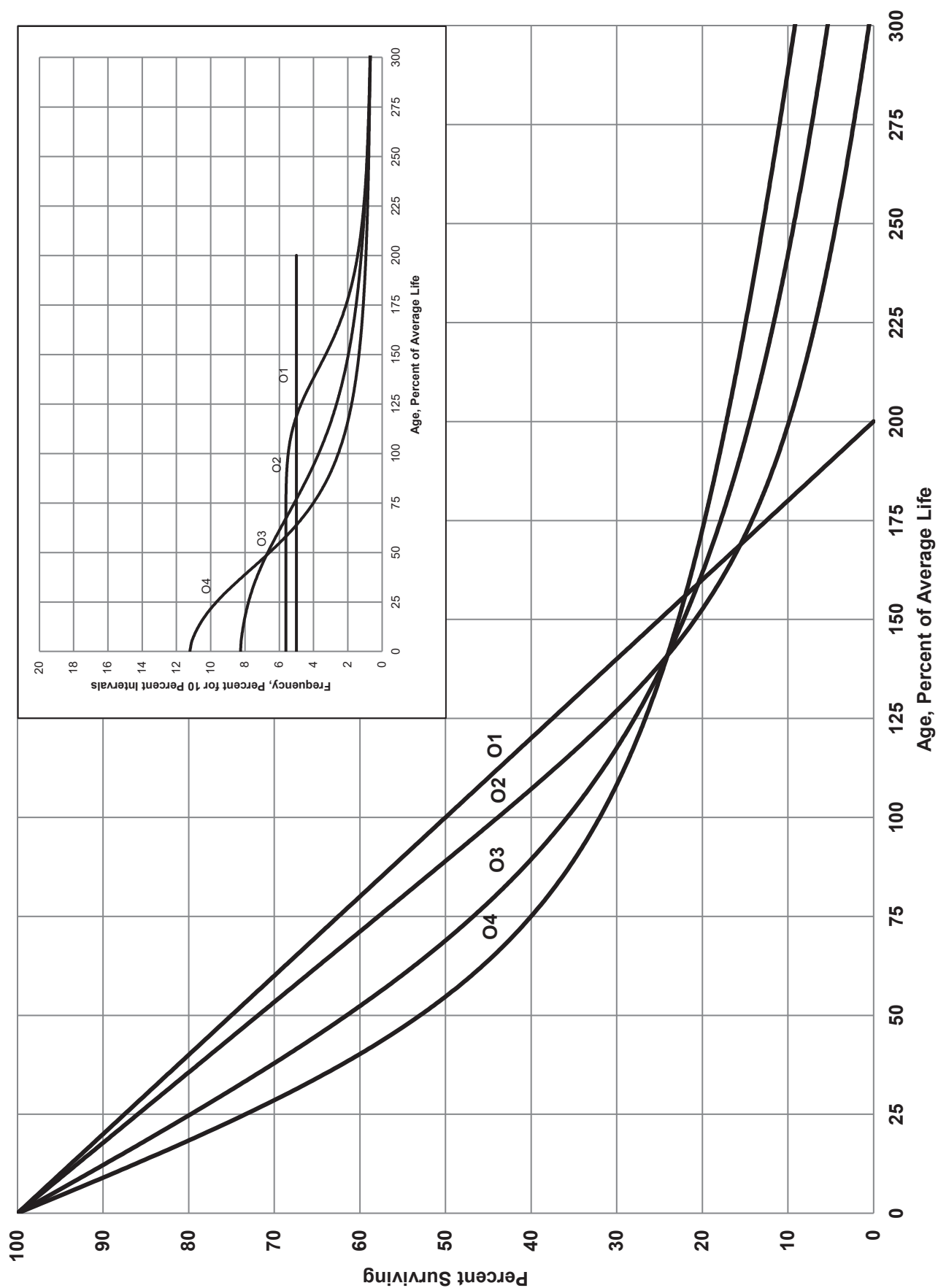


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2009 were retired in 2014. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

		Retirements, Thousands of Dollars										Total During		Age	
		During Year										Age Interval		Interval	
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Age Interval		Interval	
Year	Placed	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)	
		(1)													
2009	10		11	12	13	14	16	23	24	25	26	26		13½-14½	
2010	11		12	13	15	16	18	20	21	22	19	19		12½-13½	
2011	11		12	13	14	16	17	19	21	22	18	18		11½-12½	
2012	8		9	10	11	11	13	14	15	16	17	17		10½-11½	
2013	9		10	11	12	13	14	16	17	19	20	20		9½-10½	
2014	4		9	10	11	12	13	14	15	16	20	20		8½-9½	
2015			5	11	12	13	14	15	16	18	20	20		7½-8½	
2016				6	12	13	15	16	17	19	19	19		6½-7½	
2017					6	13	15	16	17	19	19	19		5½-6½	
2018						7	14	16	17	19	20	20		4½-5½	
2019							8	18	20	22	23	23		3½-4½	
2020								9	20	22	25	25		2½-3½	
2021									11	23	25	25		1½-2½	
2022										11	24	24		½-1½	
2023											13	13		0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606				

Experience Band 2014-2023

Placement Band 2009-2023

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Placement Band 2009-2023													
Acquisitions, Transfers and Sales, Thousands of Dollars													
During Year													
Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total During Age Interval	Age Interval	
Placed	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	-	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2013	-	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2015	-	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2016	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2017	-	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2018	-	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2019	-	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2020	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2021	-	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2022	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2023	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023											Placement Band 2009-2023		
Year Placed	Exposures, Thousands of Dollars										Total at		
	Annual Survivors at the Beginning of the Year										Beginning of	Age	
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)	Age Interval (12)	Interval (13)	
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2014	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2015		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2016			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2017				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2018					660 ^a	653	639	623	628	609	3,789	4½-5½	
2019						750 ^a	742	724	685	663	4,332	3½-4½	
2020							850 ^a	841	821	799	4,955	2½-3½	
2021								960 ^a	949	926	5,719	1½-2½	
2022									1,080 ^a	1,069	6,579	½-1½	
2023										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2014-2023

Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

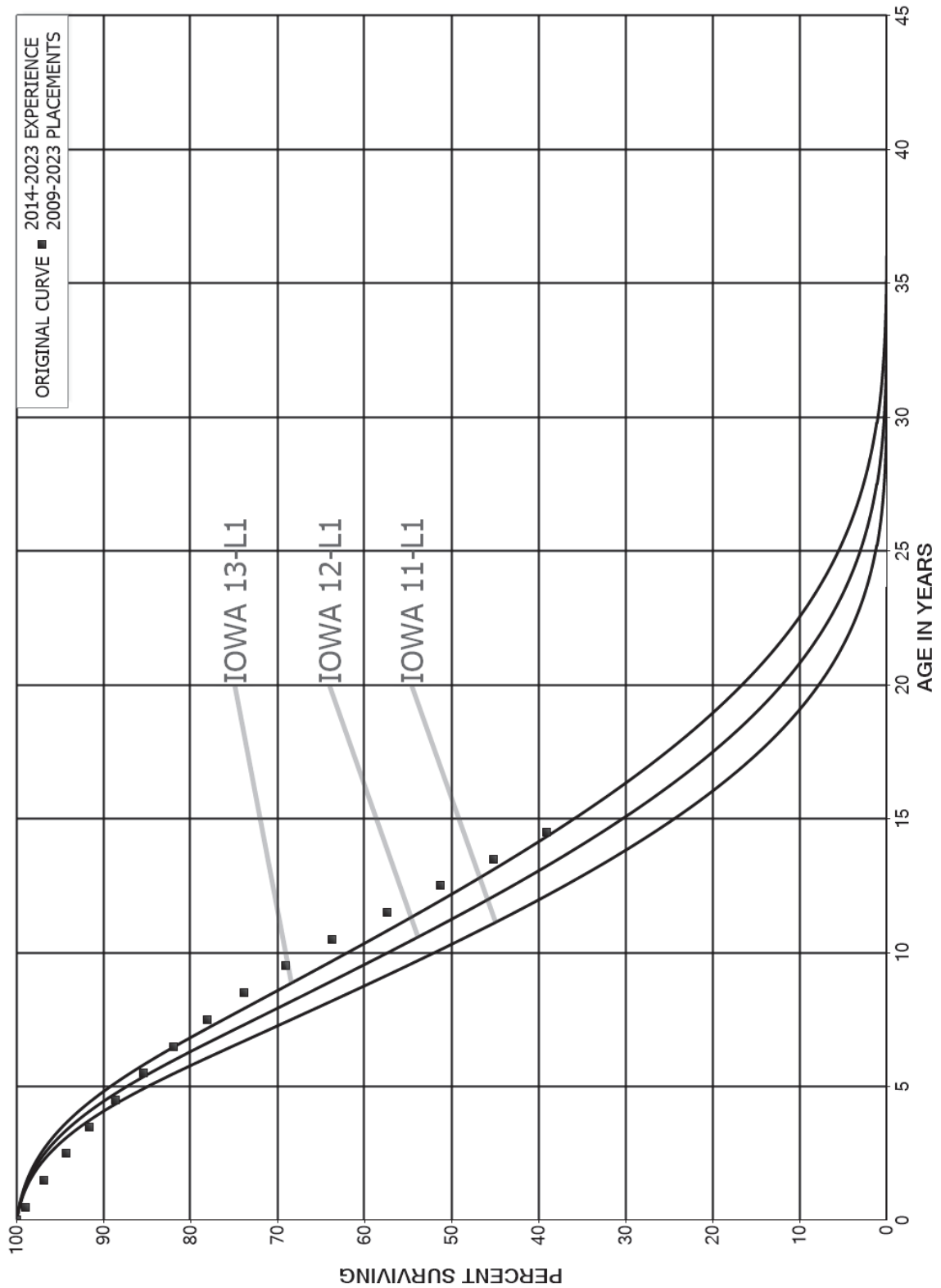


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

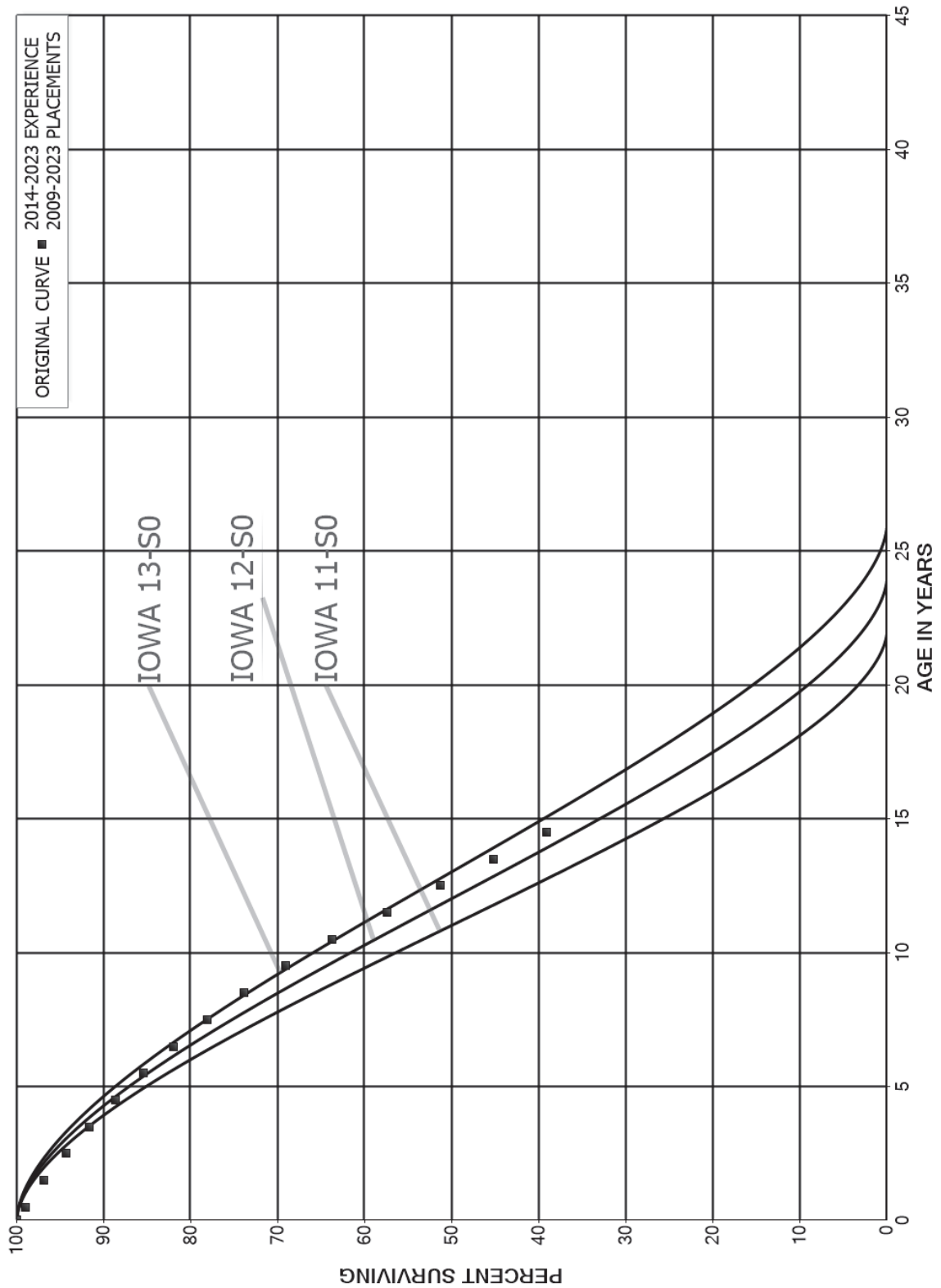


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

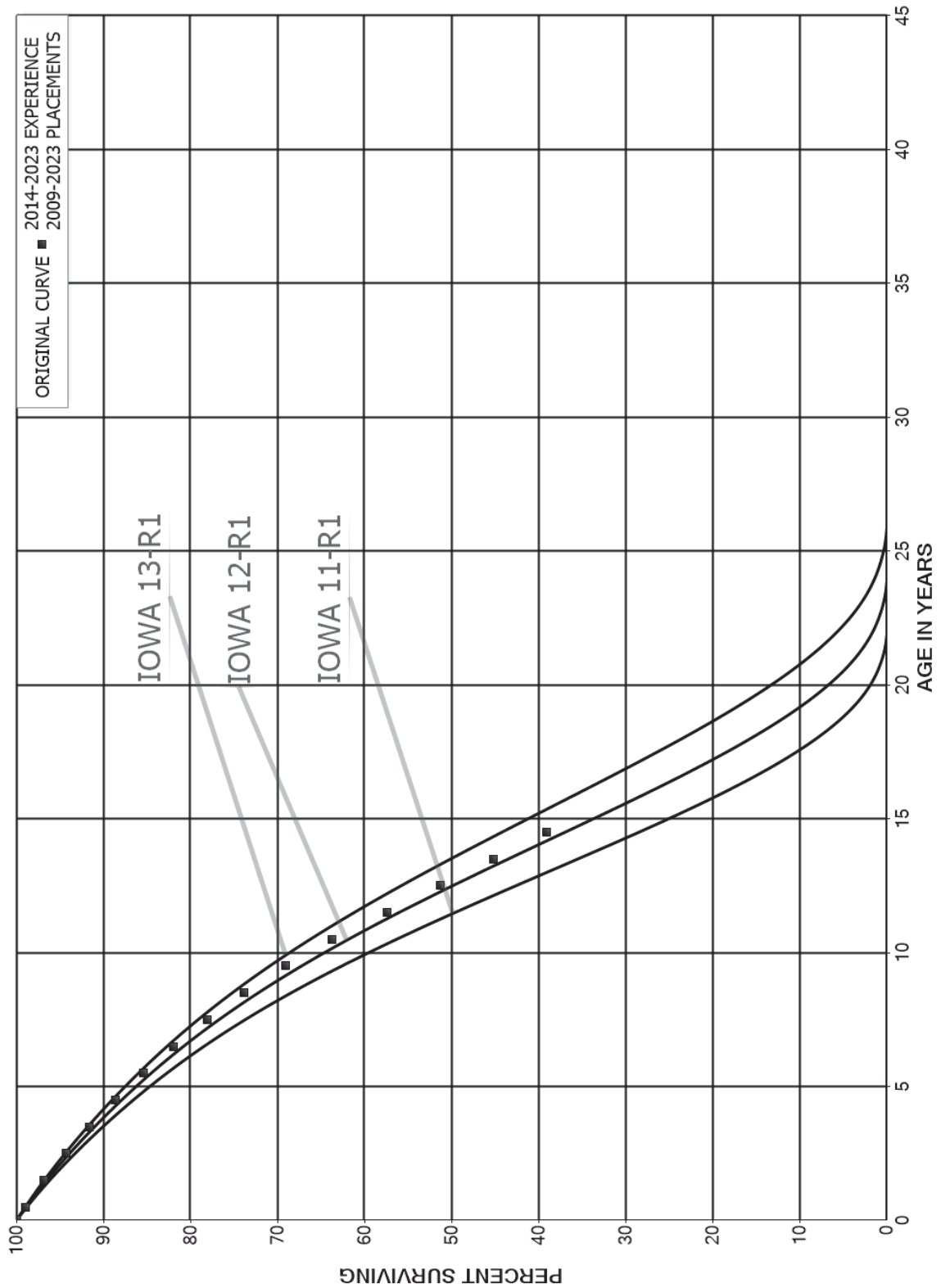
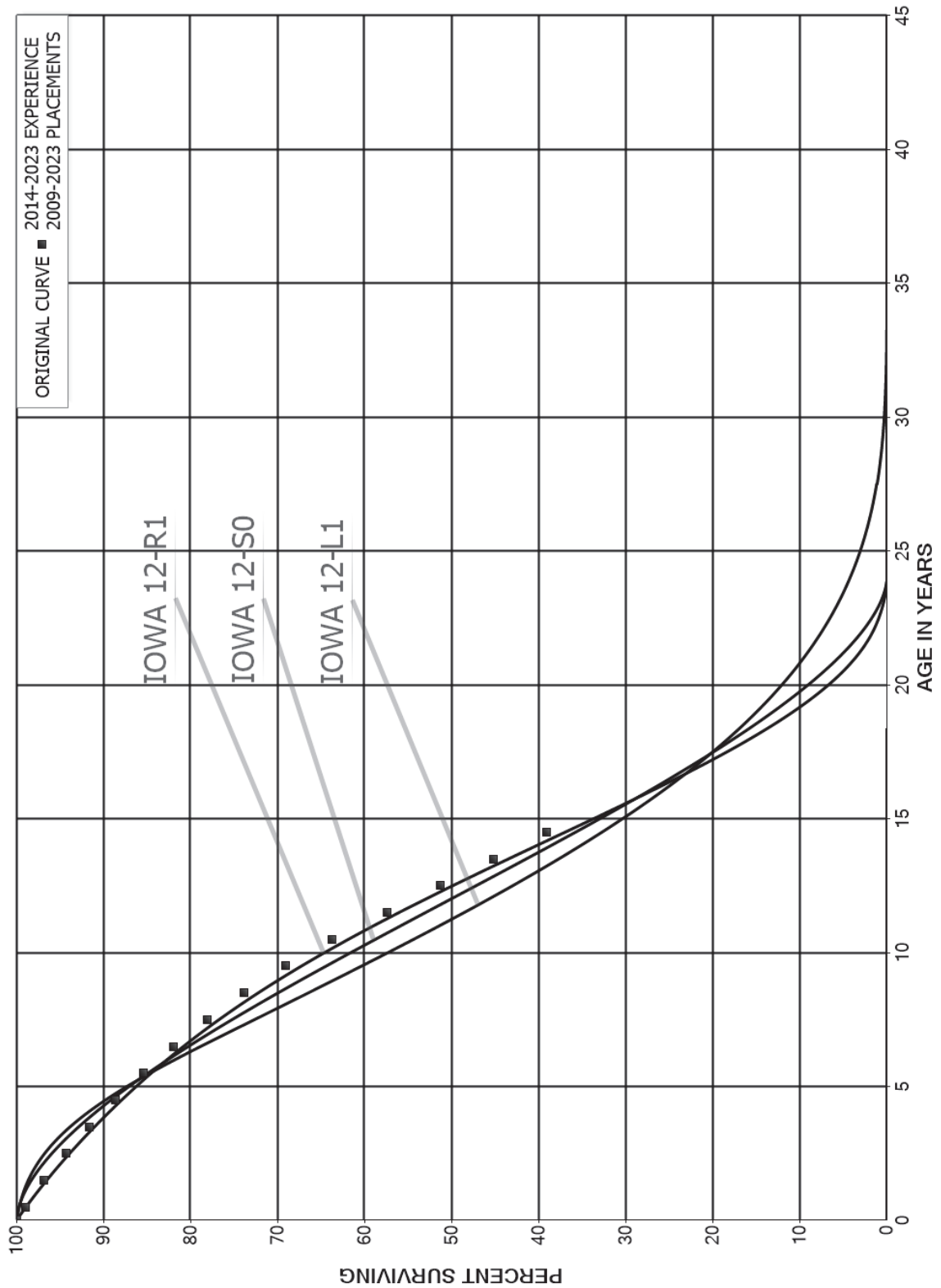


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

The plant facilities visited during site visits are as follows:

September 7, 2023

- Gibson Generating Station
- Wheatland Generating Station
- Edwardsport IGCC
- Terre Haute Substation 1
- Cayuga Generating Station
- Purdue CHP
- Lafayette Substation 2

November 28, 2018

- Wabash River Generating Station
- Cayuga Generating Station
- Noblesville Generating Station

November 27, 2018

- Gibson Generating Station
- Wheatland Generating Station
- Edwardsport IGCC Station

November 26, 2018

- Gallagher Generating Station

February 20, 2008

- Noblesville Generating Station
- Cadiz (Henry County) Generating Station
- Madison Generating Station

February 19, 2008

- Wheatland Generating Station
- Wheatland Substation

Cayuga Generating Station
Cayuga Combustion Station
Cayuga Substation
Wabash River Staunton Substation
Noblesville Substation
Wabash River Substation
Cadiz Substation
Madison Substation
Staunton Substation

April 18, 2002

Cayuga Generating Station
Cayuga Peaker – Diesel
Cayuga Combustion Turbine
Edwardsport Generating Station
Edwardsport Substation
Gibson Substation
Gibson Cayuga Substation
Dresser Machine Shop
Sullivan District Office
Princeton District Office
Plainfield Headquarters
Greencastle
Greencastle Industrial Park Distribution
Clinton Distribution
Clinton District Office
Terre Haute Sandcut Distribution
Terre Haute Margaret Ave. Distribution
Vincennes Distribution
Oakland City
French Lick Distribution
Mitchell Distribution
Bloomington District Office
Bloomington Rogers St.
Bloomington
Martinsville Distribution
Martinsville Southeast Distribution
Wabash River
Wabash River Substation
Wabash River Peaker – Diesel
Wabash River Repowering Project

April 17, 2002

Aurora Distribution
Connersville Peaking
Connersville District Office
Columbus Denois Creek
Columbus North

Columbus District Office
Markland Generating Station
Markland Substation
Madison Generating Station
Madison Northeast Rd. Distribution
Madison District Office
Gallagher Generating Station
Gallagher Substation
Whitestown
Noblesville District Office
Noblesville Generating Station
Noblesville Substation
New Castle
New Castle District office
Aurora District Office
Seymour District Office
Seymour Distribution
Carmel Distribution
Brookville Distribution
Batesville

September 3, 1999

Aurora District Office
Aurora Distribution
New Castle
New Castle District Office
Batesville
Brookville Distribution
Carmel Distribution
Gallagher Generating Station
Gallagher Substation
Madison Generating Station
Madison District Office
Madison Northeast Road Distribution
Markland Generating Station
Connersville District Office
Connersville Peaking
Noblesville Generating Station
Noblesville Substation
Noblesville District Office
Columbus District Office
Columbus Denois Creek
Columbus North
Seymour District Office
Seymour Distribution
Whitestown

September 2, 1999

Bloomington
Bloomington Rogers St.
Bloomington District Office
Cayuga Generating Station
Cayuga Peaker – Diesel
Cayuga Combustion Turbine
Cayuga Substation
Edwardsport Generating Station
Gibson Generating Station
Gibson Substation
Greencastle
Greencastle Industrial Park Distribution
Dresser Machine Shop
Sullivan District Office
Princeton District Office
Plainfield Headquarters
Clinton Distribution
Terre Haute Sandcut Distribution
Terre Haute Margaret Ave. Distribution
Vincennes Distribution
Oakland City
French Lick Distribution
Mitchell Distribution
Martinsville Distribution
Martinsville Southeast Distribution
Wabash River Generating Station
Wabash River Substation
Wabash River Peaker – Diesel
Wabash River Repowering Project

SERVICE LIFE ANALYSIS

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

For many accounts and subaccounts, the statistical analysis resulted in good to excellent indications of complete survivor patterns. These accounts represent 90 percent

of the depreciable plant. Generally, the information external to the statistics led to little or no significant departure from the indicated survivor curves for the accounts listed below:

<u>Account No.</u>	<u>Account Description</u>
STEAM PRODUCTION PLANT	
311.00	Structures and Improvements
311.20	Structures and Improvements – Edwardsport IGCC
312.00	Boiler Plant Equipment
312.10	Boiler Plant Equipment - Coal Cars
312.20	Boiler Plant Equipment – Edwardsport IGCC
312.30	Boiler Plant Equipment – SCR Catalyst
314.00	Turbogenerator Units
314.20	Turbogenerator Units – Edwardsport IGCC
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment
HYDRO PLANT	
331.00	Structures and Improvements
332.00	Reservoirs, Dams and Waterways
333.00	Water Wheels, turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
OTHER PRODUCTION PLANT	
341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
343.00	Prime Movers
343.10	Prime Movers – Rotable Parts
344.00	Generators
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment
TRANSMISSION PLANT	
352.00	Structures and Improvements
353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures
DISTRIBUTION PLANT	
361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers

370.00	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

GENERAL PLANT

390.00	Structures and Improvements
392.00	Transportation Equipment
396.00	Power Operated Equipment

Two of the largest mass accounts, 353.00 and 364.00, are used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years through 2022. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 353.00, Station Equipment, is the 54-R1 and is based on the statistical indication for the periods 1956 through 2022 and 2003 through 2022. The 54-R1 is a very good fit of the significant portion of the original survivor curve as set forth on page VII-110 and consistent with management outlook for a continuation of the historical experience, and within the typical service life range of 40 to 55 years for station equipment. The previous estimate for this account was a 53-R1.5 survivor curve.

The survivor curve estimate for Account 364.00, Poles, Towers and Fixtures, is the 57-R0.5 and is based on the statistical indication for the period 1956 through 2022. The 57-R0.5 is an excellent fit of the significant portion of the original survivor curve as set forth on page VII-159 and consistent with management outlook for a continuation of historical experience, and within the typical service life range of 45 to 60 years for distribution poles. The previous estimate for this account was a 55-R0.5 survivor curve.

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

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

The life span estimate for the coal-fired, base-load units is 48 to 63 years, which is typical of life spans for coal units with the current regulation, however the most recent range has been 45-50 years. A 32-year life span estimate applies to the Edwardsport IGCC unit which is common for that type of unit. The life spans for the hydro facility is 94 years and tied to the license date. Life spans of 32 to 43 years were estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units. The solar facility life span is 30 years which is consistent with current ranges.

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

<u>Depreciable Group</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
STEAM PRODUCTION PLANT			
Cayuga Unit 1	1970	2028	58
Cayuga Unit 2	1972	2029	57
Gibson Unit 1	1976	2038	62
Gibson Unit 2	1975	2038	63
Gibson Unit 3	1978	2034	56
Gibson Unit 4	1979	2034	55
Gibson Unit 5	1982	2030	48
Edwardsport IGCC	2013	2045	32
HYDRO PLANT			
Markland	1967	2061	94
OTHER PRODUCTION PLANT			
Noblesville	1950, 2003	2035	85, 32
Noblesville Unit 3	2003	2035	32
Noblesville Unit 4	2003	2035	32
Noblesville Unit 5	2003	2035	32
Vermillion	2000	2043	43
Cayuga Unit 4	1993	2036	43
Cincap Madison	2000	2041	41
Henry County (Cadiz)	2001	2038	37
Wheatland Unit 1	2005	2043	38
Wheatland Unit 2	2005	2043	38
Wheatland Unit 3	2005	2043	38
Wheatland Unit 4	2005	2043	38
Cayuga Diesel	1972	2029	57
Purdue CHP	2021	2057	36
Crane Solar	2017	2047	30
Camp Atterbury Microgrid	2019	2045	26

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled by account through 2022. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 1989 through 2022 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 22 plant accounts, representing 43 percent of the depreciable plant, as follows:

TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
369.10	Services - Underground
369.20	Services - Overhead
370.00	Meters
370.20	Meters - AMI
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

GENERAL PLANT

390.00	Structures and Improvements
392.00	Transportation Equipment
396.00	Power Operated Equipment

The analysis for Account 365, Overhead Conductors and Devices, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1989 through 2022 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1989-1991 through 2020-2022 periods were computed to smooth the annual amounts.

Cost of removal fluctuated widely throughout the period but increased considerably in the last few years. The years with high cost of removal was a result of removing many different locations. Cost of removal for the thirty-four year period averaged 61 percent. Cost of removal for the most recent five years averaged 127 percent.

Gross salvage was high for the first few years of the period but has diminished since the mid-1990s with the exception of 2014. The overall period has seen positive 1 percent and the most recent five-year average of 0 percent gross salvage which reflects recent trends and the reduced market for overhead conductors.

The net salvage percent based on the overall period 1989 through 2022 is 60 percent negative net salvage and based on the most recent five-year period is 126 percent negative net salvage. The range of estimates made by other electric companies for Overhead Conductors and Devices is negative 15 to negative 70 percent. The net salvage estimate for conductor is negative 60 percent, is within the range of other estimates and reflects the overall historical indications of negative net salvage.

For steam, hydraulic and other production plants, or 55 percent of the depreciable plant, the estimates of net salvage were based on the results of decommissioning studies performed by 1898 & Co (part of Burns and McDonnell). The decommissioning study results were valued to the final retirement date by unit or location to determine the most appropriate net salvage percent for the facility.

The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 13 percent was used for steam plant accounts; negative 24 percent for hydraulic plant accounts; and a negative 10 percent estimate was used for all other production plant accounts, other than solar assets. The solar assets used a negative 2 percent interim net salvage.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and final retirements. These are shown on Table 2 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-3. Table 3 sets forth the calculation for

Table 3 sets forth the calculation for establishing the terminal net salvage percent for each generating location which is utilized in Table 2.

The net salvage percents for the remaining accounts representing 2 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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

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

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

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

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

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

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

Average Service Life Procedure

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

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

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2022 and based on the straight line remaining life method using the average service life procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2022, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2022. The detailed calculations as of December 31, 2022 are set forth in the Results of Study section of the report.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>Account</u>		<u>Amortization Period, Years</u>
391.00	Office Furniture and Equipment	20
391.10	Office Furniture and Equipment - EDP	5
393.00	Stores Equipment	20
393.10	Forklifts	25

	<u>Account</u>	<u>Amortization Period, Years</u>
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	20
397.00	Communication Equipment	20
398.00	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of June 30, 2023, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of June 30, 2023. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to June 30, 2023, is reasonable for a period of three to five years.

DESCRIPTION OF SUMMARY TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of June 30, 2023, are presented on pages VI-5 through VI-10 of this report. The schedules set forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

DESCRIPTION OF DETAILED TABULATIONS

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

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

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

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

The tables of the calculated annual depreciation applicable to depreciable assets as of June 30, 2023 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the

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

DUKE ENERGY INDIANA
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2023

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)		
311.00	STEAM PRODUCTION PLANT STRUCTURES AND IMPROVEMENTS WABASHRIVER COMMON 2-6	12-2018	100-R2.5	*	72.94	73	0	0	-	-		
		05-2028	100-R2.5	(19)	3,660,506.60	1,545,330	2,810,673	572,442	15.64	4.9		
		05-2029	100-R2.5	(19)	1,306,400.78	540,612	1,014,005	171,872	13.16	5.9		
		05-2029	100-R2.5	(19)	130,963,099.08	60,218,265	95,627,823	16,241,011	12.40	5.9		
		05-2029	100-R2.5	(19)	756,820.44	466,978	433,638	73,996	9.78	5.9		
		05-2038	100-R2.5	(23)	21,952,706.85	11,682,473	14,864,256	1,022,405	4.74	14.5		
		05-2038	100-R2.5	(23)	26,001,504.03	14,333,055	17,668,795	1,215,891	4.68	14.5		
		05-2034	100-R2.5	(23)	34,958,924.24	21,299,405	21,709,072	2,025,806	5.79	10.7		
		05-2034	100-R2.5	(23)	27,554,893.73	16,349,492	17,543,027	1,635,130	5.93	10.7		
		05-2030	100-R2.5	(23)	24,991,190.18	14,965,027	15,774,137	2,300,877	9.21	6.9		
		05-2034	100-R2.5	(23)	391,692.00	228,236	253,545	23,498	6.00	10.8		
		05-2034	100-R2.5	(23)	33,626,120.56	19,341,362	22,018,766	2,038,592	6.06	10.8		
		05-2030	100-R2.5	(23)	2,537,916.04	1,591,547	1,530,090	223,346	8.80	6.9		
		05-2038	100-R2.5	(23)	9,648,571.21	3,952,837	7,914,906	536,711	5.56	14.7		
		05-2038	100-R2.5	(23)	81,727,066.72	31,749,684	68,774,608	4,665,009	5.71	14.7		
		05-2038	100-R2.5	(23)	6,992,763.03	3,880,090	7,721,009	520,797	7.45	14.8		
		05-2038	100-R2.5	(23)	222,709,670.64	64,886,745	209,236,150	14,141,485	6.35	14.8		
		05-2034	100-R2.5	(23)	1,865,692.11	811,370	1,463,431	137,025	7.34	10.8		
		05-2034	100-R2.5	(23)	10,505,775.61	5,867,726	7,054,376	653,333	6.22	10.8		
		05-2034	100-R2.5	(23)	1,870,726.24	940,187	1,360,806	673	6.73	10.8		
			TOTAL STRUCTURES AND IMPROVEMENTS				643,652,111.03	271,460,494	514,764,113	48,325,170	7.51	10.7
		311.20	STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	70-R1.5	*	160,837,703.73	43,287,877	135,241,974	6,447,978	4.01	21.0
312.00	BOILER PLANT EQUIPMENT CAYUGA UNIT 1 CAYUGA UNIT 2 CAYUGA INLAND CONTAINER GIBSON UNIT 1 GIBSON UNIT 2 GIBSON UNIT 3 GIBSON UNIT 4 GIBSON UNIT 5 GIBSON 1 FUE GAS GIBSON 4 FUE GAS GIBSON 5 FUE GAS GIBSON 4 FUE GAS GIBSON 5 FUE GAS GIBSON COMMON 1-2 GIBSON COMMON 1-3 GIBSON COMMON 1-4 GIBSON COMMON 1-5 GIBSON COMMON 3-4 GIBSON COMMON 3-5	05-2028	45-S0.5	*	504,617,019.61	333,099,414	267,394,839	55,626,019	11.02	4.8		
		05-2029	45-S0.5	(19)	458,072,527.36	290,861,710	254,244,598	44,213,161	9.65	5.8		
		05-2029	45-S0.5	(19)	189,314,862.62	94,642,107	130,642,580	22,441,979	11.85	5.8		
		05-2029	45-S0.5	(19)	2,437,060.24	1,980,052	920,050	173,715	7.13	5.3		
		05-2038	45-S0.5	(23)	345,666,475.31	171,032,097	254,137,668	18,634,373	5.39	13.6		
		05-2038	45-S0.5	(23)	338,180,651.62	171,887,797	244,274,404	17,990,887	5.32	13.6		
		05-2034	45-S0.5	(23)	344,645,532.29	201,486,290	222,428,084	21,665,645	6.29	10.3		
		05-2034	45-S0.5	(23)	185,542,834.88	103,515,341	240,343,541	23,276,532	6.54	10.3		
		05-2030	45-S0.5	(23)	173,942,834.88	113,284,723	100,664,964	15,215,371	8.75	6.6		
		05-2038	45-S0.5	(23)	140,265,808.45	78,569,437	93,967,507	6,931,318	4.94	13.6		
		05-2038	45-S0.5	(23)	146,447,392.26	82,167,985	97,962,307	7,228,826	4.94	13.6		
		05-2034	45-S0.5	(23)	209,164,024.19	137,754,439	119,517,311	11,722,979	5.60	10.2		
		05-2034	45-S0.5	(23)	137,645,340.32	95,950,028	73,353,741	7,393,405	5.37	9.9		
		05-2030	45-S0.5	(23)	59,525,034.95	40,784,385	32,431,408	4,947,366	8.31	6.6		
		05-2038	45-S0.5	(23)	7,027,990.34	3,279,976	5,363,960	401,371	5.71	13.4		
		05-2038	45-S0.5	(23)	248,486,696.05	99,475,069	206,163,567	14,674,272	5.91	14.0		
		05-2038	45-S0.5	(23)	8,633,960.09	1,504,478	8,115,293	631,932	7.32	14.4		
		05-2038	45-S0.5	(23)	121,306,607.24	48,770,409	100,436,718	7,301,185	6.02	13.8		
		05-2034	45-S0.5	(23)	11,084,456.23	8,265,414	5,368,467	577,308	5.21	9.3		
		05-2034	45-S0.5	(23)	9,654,560.95	7,109,577	4,765,533	497,982	5.16	9.6		
		05-2034	45-S0.5	(23)	1,685,960.23	438,311	1,635,420	152,927	9.07	10.7		
			TOTAL BOILER PLANT EQUIPMENT				3,813,926,090.22	2,179,829,473	2,465,121,960	281,698,553	7.39	8.8
		312.10	BOILER PLANT EQUIPMENT - COAL CARS GIBSON COMMON 1-5	05-2038	35-S3	*	2,914,384.60	2,107,352	78,437	7,105	0.24	11.0
312.20	BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2045	24-S1	*	1,846,072,348.34	667,850,026	1,381,290,280	96,208,301	5.21	14.4		
312.30	BOILER PLANT EQUIPMENT - SCR CATALYST GIBSON UNIT 1 GIBSON UNIT 2 GIBSON UNIT 3 GIBSON UNIT 4 GIBSON UNIT 5	05-2038	15-S1	(23)	3,241,111.63	2,124,559	1,862,008	373,781	11.53	5.0		
		05-2038	15-S1	(23)	6,169,864.16	4,821,931	2,791,600	946,002	15.28	3.0		
		05-2034	15-S1	(23)	2,389,345.52	1,441,788	2,365,552	906,342	16.03	2.6		
		05-2034	15-S1	(23)	2,528,243.36	1,765,584	1,497,107	239,537	10.03	6.3		
		05-2030	15-S1	(23)					13.20	4.0		
					20,001,481.68	14,741,400	9,860,422	2,799,301	14.00	3.5		
	TOTAL BOILER PLANT EQUIPMENT - SCR CATALYST											

DUKE ENERGY INDIANA

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)
314.00	TURBOGENERATOR UNITS								
	CAYUGA UNIT 1	55-S1	*	48,635,230.86	27,781,988	30,093,937	6,232,161	12.81	4.8
	CAYUGA UNIT 2	55-S1	*	49,013,608.63	28,059,734	30,266,460	5,230,453	10.67	5.8
	CAYUGA COMMON 1-2	55-S1	*	18,608,100.38	12,347,303	9,796,336	1,715,628	9.22	5.7
	GBSON UNIT 1	55-S1	*	59,983,199.63	28,318,181	45,461,155	3,234,534	5.39	14.1
	GBSON UNIT 2	55-S1	*	58,505,119.83	29,037,195	42,924,102	3,067,984	5.24	14.0
	GBSON UNIT 3	55-S1	*	60,214,945.42	35,385,839	38,678,544	3,716,198	6.17	10.4
	GBSON UNIT 4	55-S1	*	65,436,100.11	35,249,956	45,238,907	4,308,707	6.56	10.5
	GBSON COMMON 1-4	55-S1	*	3,242,253.74	1,745,666	2,242,306	539,638	16.32	10.7
	GBSON COMMON 1-2	55-S1	*	3,242,253.74	1,745,666	2,242,306	539,638	16.32	10.7
	GBSON COMMON 1-4	55-S1	*	1,520,128.59	221,989	1,647,759	111,672	7.35	13.5
	GBSON COMMON 1-5	55-S1	*	6,579,530.06	1,586,703	6,506,119	450,803	6.85	14.4
	GBSON COMMON 3-4	55-S1	*	434,484.96	153,315	381,114	35,830	8.25	10.6
	GBSON COMMON 3-5	55-S1	*	2,736,096.26	1,652,406	1,702,992	166,336	6.08	10.2
	TOTAL TURBOGENERATOR UNITS					277,255,193	31,773,427	7.71	8.7
314.20	TURBOGENERATOR UNITS - EDWARDSPORT IGCC								
	EDWARDSPORT IGCC	14-S0.5	*	589,452,381.16	200,767,833	453,524,310	62,111,935	10.54	7.3
314.30	PRIME MOVERS - EDWARDSPORT IGCC								
	EDWARDSPORT IGCC	30-S1.5	*	90,429,353.73	30,820,297	69,556,286	3,527,195	3.90	19.7
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	CAYUGA UNIT 1	70-R1.5	*	10,460,175.14	5,731,001	6,716,607	1,385,193	13.24	4.8
	CAYUGA UNIT 2	70-R1.5	*	9,646,175.54	4,917,619	5,098,441	1,081,172	11.72	5.8
	CAYUGA COMMON 1-2	70-R1.5	*	3,993,948.68	1,907,471	2,845,328	487,361	12.20	5.8
	CAYUGA INLAND CONTAINER	70-R1.5	*	232,960.36	180,873	96,338	16,829	7.22	5.7
	GBSON UNIT 1	70-R1.5	*	16,672,668.78	8,449,241	12,058,143	842,740	5.05	14.3
	GBSON UNIT 2	70-R1.5	*	21,650,224.13	11,550,846	15,078,930	1,056,501	4.88	14.3
	GBSON UNIT 3	70-R1.5	*	16,283,731.71	11,157,786	8,871,204	849,176	5.21	10.4
	GBSON UNIT 4	70-R1.5	*	12,663,710.77	7,877,745	7,702,309	731,162	5.77	10.5
	GBSON UNIT 5	70-R1.5	*	15,781,369.09	10,744,428	8,666,656	1,281,954	8.12	6.8
	GBSON 4 FLUE GAS	70-R1.5	*	8,299,264.58	5,895,650	4,312,445	409,148	4.93	10.5
	GBSON COMMON 1-2	70-R1.5	*	2,138,719.25	1,647,119	983,506	146,605	6.85	6.7
	GBSON COMMON 1-3	70-R1.5	*	1,595,185.63	741,165	741,165	146,605	6.85	6.7
	GBSON COMMON 1-4	70-R1.5	*	1,159,798.20	772,055	654,497	46,488	4.01	14.1
	GBSON COMMON 1-5	70-R1.5	*	78,668.16	53,128	43,511	3,084	3.93	14.1
	GBSON COMMON 3-4	70-R1.5	*	15,536,546.35	5,811,448	13,298,504	922,938	5.94	14.4
	GBSON COMMON 3-5	70-R1.5	*	309,195.91	121,920	258,391	24,137	7.81	10.7
	GBSON COMMON 4-5	70-R1.5	*	247,472.24	44,812	259,479	24,160	9.76	10.7
	TOTAL ACCESSORY ELECTRIC EQUIPMENT					153,367	14,804	4.46	10.4
315.20	ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC								
	EDWARDSPORT IGCC	35-R2	*	135,248,027.37	76,707,152	88,713,041	9,313,790	6.89	9.5
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	NOBLESVILLE	55-R1	*	44,354,358.64	11,858,035	37,375,303	1,951,646	4.40	19.2
	CAYUGA UNIT 1	55-R1	*	29,251.32	1,875	32,349	2,803	9.58	11.5
	CAYUGA UNIT 2	55-R1	*	8,852,201.94	5,877,619	4,656,501	968,542	10.94	4.8
	CAYUGA COMMON 1-2	55-R1	*	7,042,083.89	4,917,037	3,463,043	603,775	8.57	5.7
	EDWARDSPORT INLAND CONTAINER	55-R1	*	19,695,155.55	9,694,252	13,742,987	2,371,212	12.04	5.9
	GBSON UNIT 1	55-R1	*	7,098,116.23	3,650,413	5,890,272	363,334	5.12	14.0
	GBSON UNIT 2	55-R1	*	4,804,584.36	2,775,735	3,133,904	226,869	4.72	13.8
	GBSON UNIT 3	55-R1	*	7,511,336.42	4,994,939	4,244,005	410,438	5.46	10.3
	GBSON UNIT 4	55-R1	*	7,789,993.87	5,136,427	4,445,265	430,219	5.52	10.3
	GBSON UNIT 5	55-R1	*	3,950,100.68	2,656,792	2,201,832	328,965	8.33	6.7
	GBSON 4 FLUE GAS	55-R1	*	1,156,456.91	690,056	732,388	69,973	6.05	10.5
	GBSON COMMON 1-2	55-R1	*	1,658,109.09	1,125,877	913,597	136,373	8.22	6.7
	GBSON COMMON 1-3	55-R1	*	1,622,534.96	1,036,426	960,292	70,553	4.35	13.6
	GBSON COMMON 1-4	55-R1	*	217,961.54	123,782	144,311	10,397	4.77	13.9
	GBSON COMMON 1-5	55-R1	*	10,276,568.11	3,311,646	10,968,615	1,036,561	5.28	13.9
	GBSON COMMON 3-4	55-R1	*	33,496,415.21	16,624,011	24,573,581	1,768,826	5.28	13.9
	GBSON COMMON 3-5	55-R1	*	114,215.64	87,299	53,186	5,413	4.74	9.8
	GBSON COMMON 4-5	55-R1	*	34,327.88	6,295	35,928	3,389	9.87	10.6
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT					6,762	657	5.16	10.3
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT					78,640,459	8,496,800	7.31	9.3

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2023

	ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACTUALS (7)	CALCULATED ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE (10)	
								AMOUNT (8)	(9)=(8)/(5)		
316.20	MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC EDWARDSPORT IGCC	05-2046	35-R1.5	*	(11)	18,853,853.82	3,436,131	17,431,647	896,981	4.76	19.4
TOTAL STEAM PRODUCTION PLANT											
HYDRAULIC PRODUCTION PLANT											
331.00	STRUCTURES AND IMPROVEMENTS MARKLAND	04-2061	110-R3	*	(13)	4,649,451.72	4,343,083	910,797	24,287	0.52	37.5
332.00	RESERVOIRS, DAMS AND WATERWAYS MARKLAND	04-2061	90-R3	*	(13)	16,001,333.57	14,716,538	3,384,969	91,079	0.57	36.3
333.00	WATER WHEELS, TURBINES AND GENERATORS MARKLAND	04-2061	50-R2	*	(13)	126,005,806.94	9,773,972	132,612,590	3,919,329	3.11	33.8
334.00	ACCESSORY ELECTRIC EQUIPMENT MARKLAND	04-2061	50-R2	*	(13)	8,480,935.52	259,472	9,323,985	276,387	3.26	33.7
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT MARKLAND	04-2061	40-R2	*	(13)	1,794,412.19	851,634	1,176,051	38,698	2.16	30.4
TOTAL HYDRAULIC PRODUCTION PLANT											
OTHER PRODUCTION PLANT											
341.00	STRUCTURES AND IMPROVEMENTS NOBLESVILLE NOBLESVILLE CT UNIT 3 NOBLESVILLE CT UNIT 4 NOBLESVILLE CT UNIT 5 VERMILION CT STATION CAYUGA CT UNIT 4 CINCAP MADISON CT 1-8 HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP) CAYUGA DIESEL WHEATLAND CT UNIT 1 WHEATLAND CT UNIT 2 WHEATLAND CT UNIT 3 WHEATLAND CT UNIT 4 WHEATLAND COMMON CT 1-4 PURDUE CHP	05-2035 05-2035 05-2035 05-2035 05-2035 05-2036 05-2041 05-2041 05-2029 05-2043 05-2043 05-2043 05-2043 03-2057	50-R3 50-R3 50-R3 50-R3 50-R3 50-R3 50-R3 50-R3 50-R3 50-R3 50-R3 50-R3 50-R3 50-R3	*	(17) (17) (17) (17) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6)	16,410,639.49 3,163,542.29 3,163,274.93 3,182,777.19 4,966,093.37 2,790,063 5,776,461.92 10,493,055.52 6,096,748.50 5,514.86 14,169,000.00 28,000.00 251,200.88 28,000.00 1,183,849.85 14,589,451.32	11,300,537 2,288,952 2,288,839 2,302,038 2,790,063 4,156,907 5,745,357 3,357,933 5,166 14,169,000 28,000 251,200.88 14,108 343,151 426,899	7,899,911 1,412,392 1,412,193 1,421,811 2,473,985 1,966,143 3,157,351 3,226,555 690 18,572 18,572 236,624 12,051 911,730 46,946 15,037,930	732,825 122,703 122,686 123,515 136,352 185,346 3,017,676 225,213 139 18,572 18,572 12,051 480 298 494 3,19	4.47 3.88 3.88 3.88 2.75 2.86 3.01 14.3 4.9 18.7 18.7 4.80 19.6 18.7 19.4 32.3	10.8 11.5 11.5 11.5 18.1 11.9 16.7 14.3 4.9 18.7 18.7 17.7 19.6 19.4 32.3
TOTAL STRUCTURES AND IMPROVEMENTS											
341.66	STRUCTURES AND IMPROVEMENTS - SOLAR CRANE SOLAR	05-2047	45-R2.5	*	(8)	401,873.13	155,841	278,182	12,287	3.06	22.6
TOTAL STRUCTURES AND IMPROVEMENTS											
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES NOBLESVILLE NOBLESVILLE CT UNIT 3 NOBLESVILLE CT UNIT 4 NOBLESVILLE CT UNIT 5 NOBLESVILLE COMMON 3-5 VERMILION CT STATION CINCAP MADISON CT 1-8 CINCAP MADISON CT 1-3 (CADIZ CINCAP) CAYUGA DIESEL WHEATLAND CT UNIT 1 WHEATLAND CT UNIT 2 WHEATLAND CT UNIT 3 WHEATLAND CT UNIT 4	05-2035 05-2035 05-2035 05-2035 05-2035 05-2043 05-2041 05-2038 05-2029 05-2043 05-2043 05-2043 05-2043	55-R4 55-R4 55-R4 55-R4 55-R4 55-R4 55-R4 55-R4 55-R4 55-R4 55-R4 55-R4 55-R4	*	(17) (17) (17) (17) (6) (6) (6) (6) (6) (6) (6) (6) (6)	659,972.24 44,569.04 306,714.37 152,542.93 6,749,463.45 21,305,386.70 9,285,363.56 785,744.78 25,530.44 110,000.00 145,403.68 110,000.00 110,000.00	259,615 37,741 115,393 81,115 6,095,207 14,717,100 6,800,093 378,757 27,062 68,957 61,948 145,403.68 68,957	512,553 14,405 243,463 8,183 1,801,665 7,897,062 2,949,539 469,847 0 2,453 92,180 47,643 2,453 47,643	43,045 1,219 20,450 97,360 153,073 144,284 153,073 171,020 31,678 0 4,663 2,453 2,453	6.52 2.74 6.67 5.36 2.27 1.94 1.94 1.84 4.03 - 2.23 3.21 2.23	11.9 11.8 11.9 11.9 11.8 19.0 17.2 17.2 14.8 - 19.4 19.8 19.4 19.4

DUKE ENERGY INDIANA
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2023

	ACCOUNT (1)	PROBABLE RETIREMENT DATE	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL RATE (9)=(6)/(8)		COMPOSITE REMAINING LIFE (10)	
								AMOUNT (8)			
TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES	WHEATLAND COMMON CT 1-4 PURDUE CHP	05-2043 03-2057	55-R4 55-R4	*	825,592.07 832,086.32	480,569 562,467	414,559 319,555	21,213 9,588	2.57 1.15	19.5 33.3	
					44,321,221.34	32,284,608	15,489,207	930,605	2.10	16.6	
	PRIME MOVERS										
TOTAL PRIME MOVERS	NOBLESVILLE CT UNIT 3	05-2035	40-S0.5	*	41,775,758.96	20,624,148	28,253,490	2,571,977	6.16	11.0	
	NOBLESVILLE CT UNIT 3	05-2035	40-S0.5	*	38,903,771.61	22,993,304	23,577,109	2,180,594	5.48	10.8	
	NOBLESVILLE CT UNIT 4	05-2035	40-S0.5	*	37,199,066.92	21,546,602	23,729,271	2,178,106	5.00	10.9	
	NOBLESVILLE CT UNIT 5	05-2035	40-S0.5	*	38,686,934.90	21,546,602	23,729,271	2,178,106	5.63	10.9	
	VERMILLION CT STATION	05-2043	40-S0.5	*	11,982,113.55	2,225,928	10,475,112	578,476	4.83	18.1	
	CAYUGA CT UNIT 4	05-2036	40-S0.5	*	31,337,959.54	17,513,713	15,704,524	1,409,870	4.50	11.1	
	CINCAP MADISON CT UNIT 5	05-2041	40-S0.5	*	452,481.43	22,644	452,472	26,460	5.85	17.1	
	CINCAP MADISON CT 1-8	05-2041	40-S0.5	*	205,898,963.49	99,785,679	116,408,233	7,884,898	3.83	14.1	
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	05-2038	40-S0.5	*	48,047,007.81	20,963,504	30,827,264	1,022,767	4.80	13.4	
	WHEATLAND CT UNIT 1	05-2043	40-S0.5	*	24,479,523.41	8,179,522	17,768,773	1,022,767	4.18	17.4	
	WHEATLAND CT UNIT 2	05-2043	40-S0.5	*	16,265,414.17	6,234,610	11,067,729	651,812	4.01	16.9	
	WHEATLAND CT UNIT 3	05-2043	40-S0.5	*	16,265,414.17	6,234,610	11,067,729	651,812	4.01	16.9	
	WHEATLAND CT UNIT 4	05-2043	40-S0.5	*	16,871,646.00	7,078,885	10,995,090	650,351	3.95	16.8	
	WHEATLAND COMMON CT 1-4	05-2043	40-S0.5	*	1,339,096.14	327,700	1,091,742	60,711	4.53	18.0	
	PURDUE CHP	03-2057	40-S0.5	*	16,000,277.84	886,382	16,071,913	562,742	3.52	28.6	
	TOTAL PRIME MOVERS				544,046,539.94	255,574,224	337,332,679	24,649,434	4.53	13.7	
	TOTAL PRIME MOVERS	PRIME MOVERS - ROTABLE PARTS									
		NOBLESVILLE CT UNIT 3	05-2035	13-R3	*	1,245,751.84	1,457,530	0	0	-	-
		NOBLESVILLE CT UNIT 3	05-2035	13-R3	*	15,741,851.32	15,079,801	3,338,165	351,386	2.23	9.5
NOBLESVILLE CT UNIT 3		05-2035	13-R3	*	15,399,003.84	11,576,680	6,440,154	639,539	4.15	10.1	
NOBLESVILLE CT UNIT 5		05-2035	13-R3	*	14,298,974.98	12,124,801	4,995,000	499,893	3.50	9.2	
VERMILLION CT STATION		05-2043	13-R3	*	9,622,671.20	8,858,181	1,341,850	124,233	1.29	10.8	
CINCAP MADISON CT UNIT 5		05-2041	13-R3	*	1,573,075.50	321,873	1,329,856	110,821	7.04	12.0	
CINCAP MADISON CT 1-8		05-2041	13-R3	*	32,132,531.20	33,543,149	196,009	16,334	0.05	12.0	
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)		05-2038	13-R3	*	9,550,565.63	10,309,045	5,566	476	-	-	
WHEATLAND CT UNIT 2		05-2043	13-R3	*	8,705,070.56	2,004,731	7,222,644	600,886	6.90	12.0	
WHEATLAND CT UNIT 3		05-2043	13-R3	*	10,897,303.11	9,783,004	1,768,137	192,608	1.77	9.2	
WHEATLAND CT UNIT 4		05-2043	13-R3	*	1,862,563.26	1,672,125	302,213	32,821	1.77	9.2	
PURDUE CHP		03-2057	13-R3	*	1,908,791.54	500,507	1,522,812	137,811	7.22	11.1	
TOTAL PRIME MOVERS					122,938,173.98	107,231,427	28,072,406	2,706,908	2.20	10.4	
TOTAL PRIME MOVERS		GENERATORS									
		NOBLESVILLE CT UNIT 3	05-2035	50-S2	*	32,216,844.24	28,598,205	9,095,503	784,293	2.43	11.6
		NOBLESVILLE CT UNIT 3	05-2035	50-S2	*	4,810,988.99	1,964,170	3,664,687	309,108	6.43	11.9
		NOBLESVILLE CT UNIT 4	05-2035	50-S2	*	3,720,635.26	1,930,111	2,423,032	204,891	5.51	11.8
		NOBLESVILLE CT UNIT 5	05-2035	50-S2	*	2,869,494.36	1,191,917	2,165,391	182,313	6.35	11.9
	VERMILLION CT STATION	05-2043	50-S2	*	11,982,113.55	2,225,928	10,475,112	578,476	4.83	18.1	
	CAYUGA CT UNIT 4	05-2036	50-S2	*	31,337,959.54	17,513,713	15,704,524	1,409,870	4.50	11.1	
	CINCAP MADISON CT 1-8	05-2041	50-S2	*	9,937,168.55	8,600,034	1,933,365	159,402	1.80	12.1	
	CINCAP MADISON CT 1-8	05-2041	50-S2	*	70,254,583.84	53,335,619	20,431,694	1,271,768	1.81	16.1	
	HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	05-2038	50-S2	*	25,229,111.49	20,567,838	6,679,602	482,545	1.91	13.8	
	CAYUGA DIESEL	05-2029	50-S2	*	1,950,116.19	1,942,861	124,262	21,030	5.9	5.9	
	WHEATLAND CT UNIT 1	05-2043	50-S2	*	5,886,135.51	2,335,937	3,903,367	202,992	3.45	19.2	
	WHEATLAND CT UNIT 2	05-2043	50-S2	*	4,059,676.06	2,663,474	1,639,783	89,753	2.21	18.3	
	WHEATLAND CT UNIT 3	05-2043	50-S2	*	4,059,676.06	2,663,473	1,639,784	89,753	2.21	18.3	
	WHEATLAND CT UNIT 4	05-2043	50-S2	*	4,389,971.24	2,610,508	2,042,862	109,848	2.50	18.6	
	WHEATLAND COMMON CT 1-4	05-2043	50-S2	*	555,876.09	105,475	483,754	24,525	4.41	19.7	
	PURDUE CHP	03-2057	50-S2	*	12,454,708.91	1,888,361	11,313,630	350,919	2.82	32.2	
	TOTAL GENERATORS				299,500,311.92	216,457,727	105,612,617	6,457,389	2.16	16.4	
	TOTAL GENERATORS	GENERATORS - SOLAR									
CRANE SOLAR CAMP ATERBURY MICROGRID		05-2047 05-2046	30-S1.5 30-S1.5	*	32,498,248.87 5,395,191.11	7,864,189 902,879	27,233,920 4,546,264	1,377,538 234,344	4.24 4.34	19.8 19.4	
TOTAL GENERATORS - SOLAR					37,893,439.98	8,767,068	31,780,184	1,611,882	4.25	19.7	
ACCESSORY ELECTRIC EQUIPMENT											
NOBLESVILLE CT UNIT 3		05-2035	40-S0.5	*	5,263,616.30	3,503,255	2,655,176	234,283	4.45	11.3	
NOBLESVILLE CT UNIT 3		05-2035	40-S0.5	*	821,222.32	628,303	332,527	31,086	3.79	10.7	
NOBLESVILLE CT UNIT 4		05-2035	40-S0.5	*	921,720.89	666,308	412,117	38,018	4.12	10.8	
NOBLESVILLE CT UNIT 5		05-2035	40-S0.5	*	813,419.02	626,903	324,797	30,416	3.74	10.7	
VERMILLION CT STATION		05-2043	40-S0.5	*	576,012.57	265,513	345,061	18,625	3.23	18.5	
CAYUGA CT UNIT 4		05-2036	40-S0.5	*	5,276,891.08	3,652,121	1,941,384	173,290	3.28	11.2	
CINCAP MADISON CT UNIT 2		05-2041	40-S0.5	*	50,087.23	20,824	31,768	1,977	3.95	16.1	
CINCAP MADISON CT UNIT 6		05-2041	40-S0.5	*	46,566.87	19,362	29,535	1,838	3.95	16.1	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2023

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)
CINCAP MADISON CT UNIT 7	05-2041	40-S0.5	(5)	48,262.40	20,066	30,610	1,905	3.95	16.1
CINCAP MADISON CT UNIT 8	05-2041	40-S0.5	(5)	48,377.98	20,114	30,683	1,909	3.95	16.1
CINCAP MADISON CT 1-8	05-2041	40-S0.5	(5)	13,378,338.50	7,774,108	6,273,147	420,134	3.14	14.9
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	05-2038	40-S0.5	(8)	4,974,915.55	3,020,468	2,352,441	179,123	3.60	13.1
CAYUGA DIESEL	05-2029	40-S0.5	(6)	872,195.33	636,011	286,516	49,317	5.65	16.7
WHEATLAND CT UNIT 1	05-2043	40-S0.5	(6)	556,463.01	283,884	305,967	18,289	3.29	16.7
WHEATLAND CT UNIT 2	05-2043	40-S0.5	(6)	594,850.81	296,885	333,657	19,837	3.33	16.8
WHEATLAND CT UNIT 3	05-2043	40-S0.5	(6)	525,416.25	273,094	283,849	17,043	3.24	16.7
WHEATLAND CT UNIT 4	05-2043	40-S0.5	(6)	556,463.01	283,884	305,967	18,289	3.29	16.7
WHEATLAND COMMON CT 1-4	05-2043	40-S0.5	(6)	2,019,408.06	1,546,725	1,546,348	85,712	4.24	18.0
PURDUE CHP	03-2057	40-S0.5	(6)	8,899,540.04	347,080	9,086,432	318,151	3.57	28.6
TOTAL ACCESSORY ELECTRIC EQUIPMENT				45,934,079.57	22,766,660	26,747,446	1,649,542	3.59	16.2
ACCESSORY ELECTRIC EQUIPMENT - SOLAR									
CRANE SOLAR	05-2047	30-S2.5	(8)	5,246,979.85	655,875	5,010,863	243,343	4.64	20.6
MISCELLANEOUS POWER PLANT EQUIPMENT									
NOBLESVILLE	05-2035	40-S0.5	(17)	6,022,969.04	2,618,464	4,428,410	413,543	6.87	10.7
NOBLESVILLE CT UNIT 3	05-2035	40-S0.5	(17)	2,173,761.14	1,100,194	1,443,107	133,649	6.15	10.8
NOBLESVILLE CT UNIT 4	05-2035	40-S0.5	(17)	2,078,917.12	1,083,033	1,349,300	125,576	6.04	10.7
NOBLESVILLE CT UNIT 5	05-2035	40-S0.5	(17)	2,105,948.72	1,082,203	1,381,757	128,319	6.09	10.8
CAYUGA CT UNIT 4	05-2036	40-S0.5	(6)	1,246,912.85	619,098	702,630	63,291	5.08	11.1
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)	05-2041	40-S0.5	(5)	2,541,816.54	536,135	2,132,772	129,229	5.08	16.5
CAYUGA DIESEL	05-2029	40-S0.5	(8)	1,618,558.00	374,043	1,374,000	97,875	6.05	14.0
WHEATLAND CT UNIT 1	05-2043	40-S0.5	(6)	573,311.15	221	169	12	4.17	16.9
WHEATLAND CT UNIT 2	05-2043	40-S0.5	(6)	573,311.15	209,537	308,545	23,826	4.17	16.7
WHEATLAND CT UNIT 3	05-2043	40-S0.5	(6)	579,994.19	211,779	403,015	24,193	4.17	16.7
WHEATLAND CT UNIT 4	05-2043	40-S0.5	(6)	575,640.35	209,628	403,051	24,030	4.17	16.7
WHEATLAND COMMON CT 1-4	05-2043	40-S0.5	(6)	3,608,879.07	1,142,082	2,683,330	156,564	4.34	17.1
PURDUE CHP	03-2057	40-S0.5	(6)	323,348.53	15,880	326,869	11,445	3.54	28.6
TOTAL MISCELLANEOUS PLANT EQUIPMENT				24,023,827.49	9,411,807	17,422,380	1,355,559	5.64	12.9
BATTERY STORAGE		15-L3	0	20,502,680.93	4,453,002	16,049,679	1,379,860	6.73	11.6
TOTAL OTHER PRODUCTION PLANT				1,214,175,828.25	692,836,149	625,114,664	43,468,189	3.58	14.4
TOTAL PRODUCTION				9,265,007,105.28	4,513,363,298	6,301,356,481	601,376,151	6.49	10.5
TRANSMISSION PLANT									
RIGHTS OF WAY	80-R4	0	0	40,427,081.38	21,849,876	18,577,206	382,226	0.97	47.4
STATION EQUIPMENT	75-R5	(15)	(15)	908,453,535.04	210,859,699	854,971,868	1,255,035	2.13	43.3
TOWERS AND FIXTURES	80-R3	(40)	(40)	88,256,596.75	60,486,018	64,461,217	103,821	1.60	45.0
POLES AND FIXTURES	45-R1	(30)	(30)	530,518,385.25	(26,157,859)	715,831,760	21,621,991	4.08	33.1
OVERHEAD CONDUCTORS AND DEVICES	65-R2	(70)	(70)	568,924,400.11	150,899,858	816,271,622	15,735,030	2.77	51.9
UNDERGROUND CONDUIT	40-R2	0	0	227,875.85	108,944	118,932	3,491	1.53	34.1
UNDERGROUND CONDUCTORS AND DEVICES	35-R3	(5)	(5)	2,256,620.75	140,143	2,229,308	76,223	3.47	28.5
TOTAL TRANSMISSION PLANT				2,223,817,638.28	430,012,453	2,527,578,938	59,918,194	2.69	42.2
DISTRIBUTION PLANT									
RIGHTS OF WAY	75-R4	0	0	5,120,348.87	1,118,073	4,002,276	63,025	1.23	63.5
STRUCTURES AND IMPROVEMENTS	55-R2	(10)	(10)	53,708,975.54	10,972,936	48,106,940	1,111,492	2.07	43.3
STATION EQUIPMENT	45-S0	(15)	(15)	796,638,440.41	191,489,534	724,642,373	20,153,148	2.53	36.0
BATTERY STORAGE	15-L3	0	0	3,265,110.58	338,805	2,926,306	89,509	6.89	13.0
POLES, TOWERS AND FIXTURES	57-R0.5	(80)	(80)	669,356,236.49	250,931,513	953,909,713	19,895,230	2.97	47.9
OVERHEAD CONDUCTORS AND DEVICES	45-R0.5	(60)	(60)	953,714,828.01	132,200,066	1,383,743,659	38,570,018	4.04	36.1
UNDERGROUND CONDUIT	60-R2	(25)	(25)	76,947,857.50	8,200,043	87,894,779	1,699,421	2.21	51.7
UNDERGROUND CONDUCTORS AND DEVICES	60-R2	(30)	(30)	866,289,998.01	234,900,628	891,276,369	17,816,100	2.06	50.0
LINE TRANSFORMERS	44-R0.5	(25)	(25)	659,075,933.68	227,594,406	596,260,511	15,949,601	2.42	37.4
SERVICES - UNDERGROUND	60-R1	(30)	(30)	126,828,466	158,719,168	126,828,466	2,531,850	1.15	50.1
SERVICES - OVERHEAD	60-R1	(30)	(30)	219,670,700.83	158,719,168	126,828,466	2,531,850	1.15	50.1
METERS	25-S0.5	(2)	(2)	44,053,222.90	43,201,040	14,068,150	271,192	0.62	51.9
				66,583,468.76	62,381,329	5,533,810	229,202	0.34	24.1

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2023

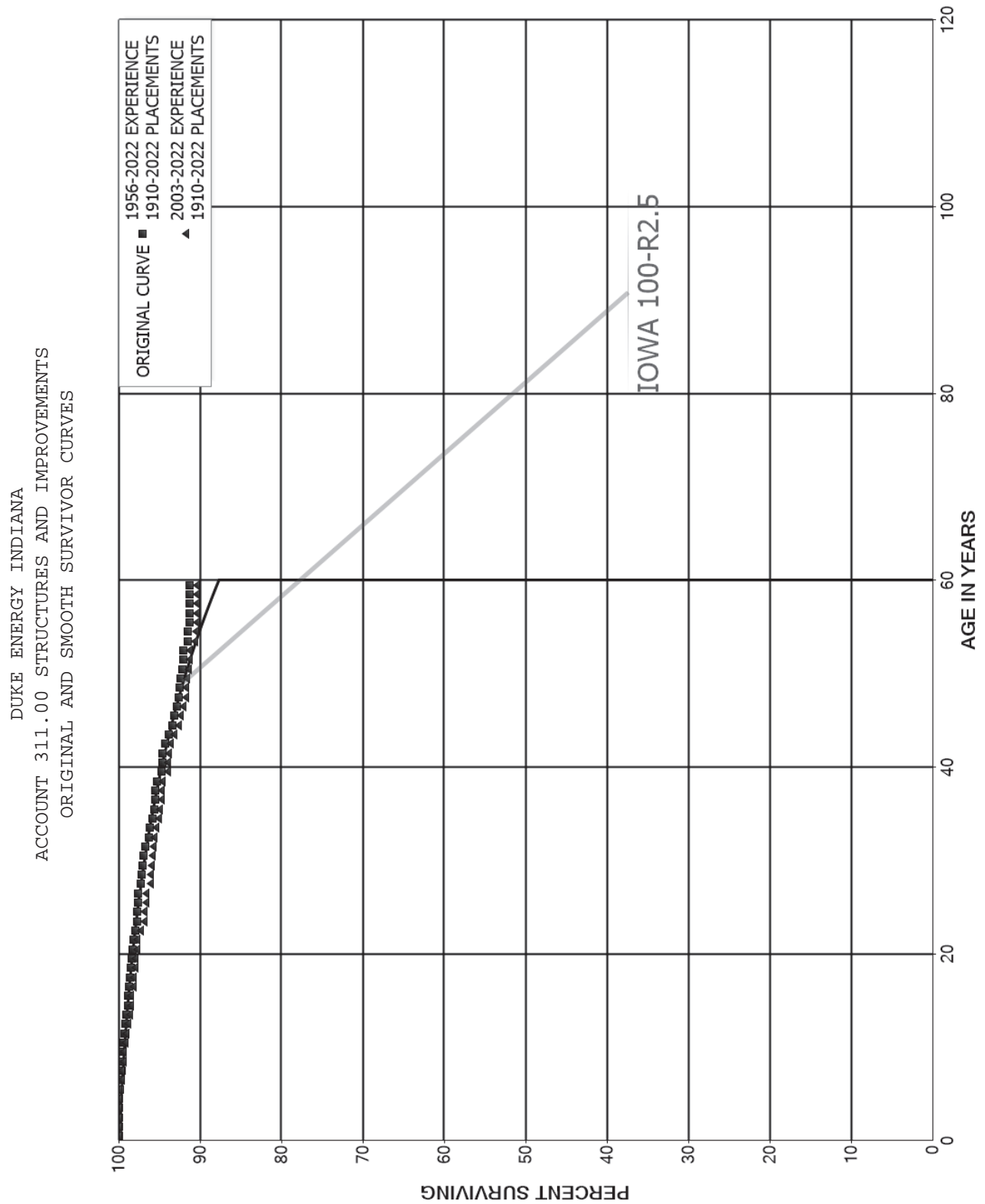
ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2023 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)
370.20 METERS - AMI		15-S2.5	(2)	147,375,895.01	45,556,172	104,767,245	9,130,524	6.20	11.5
370.70 METERS - EV CHARGER		10-S3	0	3,715,622.50	45,069	3,670,553	406,205	10.93	9.0
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES		20-L0	(15)	38,289,053.60	15,157,987	28,874,425	2,050,126	5.35	14.1
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		30-O1	(15)	64,756,215.88	16,919,495	57,550,153	2,340,175	3.61	24.6
TOTAL DISTRIBUTION PLANT				4,670,120,247.66	1,400,018,719	5,045,895,980	132,474,796	2.84	38.1
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS		45-R1.5	(15)	333,096,940.83	99,146,348	283,915,134	7,409,702	2.22	38.3
391.00 OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	22,901,996.87	13,120,024	9,781,973	630,778	2.75	15.5
391.10 OFFICE FURNITURE AND EQUIPMENT - EDP		5-SQ	0	55,326,128.76	13,637,870	41,688,479	12,323,872	22.27	3.4
392.00 TRANSPORTATION EQUIPMENT		20-L2.5	10	17,041,260.52	6,454,800	8,882,335	604,588	3.55	14.7
393.00 STORES EQUIPMENT		20-SQ	0	883,353.81	340,554	542,800	41,037	4.65	13.2
393.10 FORKLIFTS		25-SQ	0	1,137,595.52	176,609	960,786	44,640	3.92	21.5
394.00 TOOLS, SHOPS AND GARAGE EQUIPMENT		25-SQ	0	58,336,672.50	20,579,915	37,756,758	2,732,954	4.68	13.8
394.70 EV CHARGER		15-R3	0	137,948.92	7,540	130,409	9,284	6.73	14.0
395.00 LABORATORY EQUIPMENT		20-SQ	0	99,861.23	90,352	9,509	1,330	1.33	7.0
395.10 LABORATORY EQUIPMENT		20-L0	10	1,086,745	1,086,745	5,393,845	23,133,000	21.33	7.0
396.00 COMMUNICATION EQUIPMENT		25-SQ	0	261,829,235.30	66,969,438	194,834,099	14,104,504	5.39	13.8
398.00 MISCELLANEOUS EQUIPMENT		15-SQ	0	12,655,569.87	2,601,278	10,084,292	813,878	6.42	12.4
TOTAL GENERAL PLANT				770,652,642.88	224,211,203	593,984,029	38,969,644	5.06	15.2
TOTAL TRANSMISSION, DISTRIBUTION AND GENERAL PLANT				7,664,590,528.82	2,054,242,374	8,167,458,947	231,362,634	3.02	35.3
TOTAL DEPRECIABLE PLANT				16,929,597,634.10	6,567,605,672	14,468,815,428	832,738,785	4.92	17.4
NONDEPRECIABLE AND ACCOUNTS NOT STUDIED									
301.00 ORGANIZATION				225,629.48					
302.00 FRANCHISES AND CONSENTS				2,774,170.58	647,306				
303.00 MISCELLANEOUS INTANGIBLE PLANT				303,466,047.40	210,154,674				
310.00 LAND AND LAND RIGHTS				30,461,821.36					
310.10 RIGHTS OF WAY				26,439.08					
317.00 ARO				735,993,221.46	196,154,402				
340.00 LAND AND LAND RIGHTS				5,693,709.05					
340.10 RIGHTS OF WAY				28,887.75					
347.00 ARO					794,014				
350.00 LAND AND LAND RIGHTS				3,021,741.36	(235,823)				
360.00 LAND AND LAND RIGHTS				25,739,076.84	(72,813)				
389.00 LAND AND LAND RIGHTS				5,659,289.30	13,996				
399.00 ARO					5,971,326				
ACCOUNTS 789 AND 790					(991,076)				
SEC EQUITY AMORT					(17,098,832)				
WABASH RIVER UNIT 1 WVPA					(23,801)				
TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED				1,113,090,133.66	395,313,373				
TOTAL ELECTRIC PLANT				18,042,687,767.76	6,962,919,045				

* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.

** The depreciation rates as of July 1, 2023 will be as follows:

Account	Location	Probable Retirement Date	Life	Net Salvage	Depreciation Rate
342.00	Cayuga Diesel	05-2029	55-R4	(6)	17.91
343.10	Noblesville	05-2035	13-R3	(17)	10.81
343.10	Henry County	05-2038	13-R3	(8)	8.83

PART VII. SERVICE LIFE STATISTICS



DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	837,266,061	657,782	0.0008	0.9992	100.00
0.5	831,342,846		0.0000	1.0000	99.92
1.5	784,893,683	61,930	0.0001	0.9999	99.92
2.5	783,214,961	93,386	0.0001	0.9999	99.91
3.5	776,736,973	30,950	0.0000	1.0000	99.90
4.5	670,030,541	615,725	0.0009	0.9991	99.90
5.5	598,586,280	668,936	0.0011	0.9989	99.81
6.5	549,542,498	324,712	0.0006	0.9994	99.69
7.5	537,326,310	402,158	0.0007	0.9993	99.64
8.5	534,079,677	506,954	0.0009	0.9991	99.56
9.5	531,251,023	545,259	0.0010	0.9990	99.47
10.5	526,038,679	213,701	0.0004	0.9996	99.36
11.5	469,053,445	710,395	0.0015	0.9985	99.32
12.5	464,649,598	536,393	0.0012	0.9988	99.17
13.5	461,191,489	791,183	0.0017	0.9983	99.06
14.5	409,065,676	209,249	0.0005	0.9995	98.89
15.5	403,831,503	466,314	0.0012	0.9988	98.84
16.5	395,430,480	478,769	0.0012	0.9988	98.72
17.5	393,449,036	470,055	0.0012	0.9988	98.60
18.5	391,848,078	218,906	0.0006	0.9994	98.49
19.5	390,886,696	689,526	0.0018	0.9982	98.43
20.5	384,589,219	171,053	0.0004	0.9996	98.26
21.5	373,840,858	814,731	0.0022	0.9978	98.21
22.5	371,218,014	852,283	0.0023	0.9977	98.00
23.5	365,866,238	94,967	0.0003	0.9997	97.78
24.5	362,779,838	317,825	0.0009	0.9991	97.75
25.5	360,112,060	275,972	0.0008	0.9992	97.66
26.5	357,407,928	1,246,351	0.0035	0.9965	97.59
27.5	348,841,700	114,602	0.0003	0.9997	97.25
28.5	313,025,997	445,926	0.0014	0.9986	97.22
29.5	304,990,552	507,119	0.0017	0.9983	97.08
30.5	297,262,058	680,575	0.0023	0.9977	96.92
31.5	293,161,286	1,112,036	0.0038	0.9962	96.70
32.5	291,577,360	474,788	0.0016	0.9984	96.33
33.5	288,065,586	1,009,618	0.0035	0.9965	96.17
34.5	280,879,106	507,112	0.0018	0.9982	95.83
35.5	279,518,593	516,541	0.0018	0.9982	95.66
36.5	278,009,304	39,097	0.0001	0.9999	95.49
37.5	277,372,331	560,386	0.0020	0.9980	95.47
38.5	275,733,371	1,593,584	0.0058	0.9942	95.28

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	271,811,375	179,592	0.0007	0.9993	94.73
40.5	219,873,824	200,359	0.0009	0.9991	94.67
41.5	216,429,841	632,544	0.0029	0.9971	94.58
42.5	215,023,750	1,047,455	0.0049	0.9951	94.30
43.5	188,058,807	812,302	0.0043	0.9957	93.84
44.5	151,654,641	415,996	0.0027	0.9973	93.44
45.5	150,577,923	566,375	0.0038	0.9962	93.18
46.5	126,663,351	340,767	0.0027	0.9973	92.83
47.5	82,833,111	31,396	0.0004	0.9996	92.58
48.5	73,492,898	137,119	0.0019	0.9981	92.55
49.5	73,156,228	149,233	0.0020	0.9980	92.37
50.5	60,609,467	55,937	0.0009	0.9991	92.19
51.5	60,428,895	4,120	0.0001	0.9999	92.10
52.5	40,997,265	257,983	0.0063	0.9937	92.09
53.5	35,418,968	19,663	0.0006	0.9994	91.51
54.5	35,365,680	59,801	0.0017	0.9983	91.46
55.5	33,840,085		0.0000	1.0000	91.31
56.5	33,820,181	14,260	0.0004	0.9996	91.31
57.5	33,752,048	1,299	0.0000	1.0000	91.27
58.5	33,686,126	898	0.0000	1.0000	91.27
59.5	33,247,702	295,281	0.0089	0.9911	91.26
60.5	29,258,152	427	0.0000	1.0000	90.45
61.5	22,268,381	57	0.0000	1.0000	90.45
62.5	16,848,916	1,882	0.0001	0.9999	90.45
63.5	2,101,749		0.0000	1.0000	90.44
64.5	2,099,713	22,249	0.0106	0.9894	90.44
65.5	2,069,765		0.0000	1.0000	89.48
66.5	1,976,522		0.0000	1.0000	89.48
67.5	870,692	42,378	0.0487	0.9513	89.48
68.5	828,314	435	0.0005	0.9995	85.13
69.5	806,588	13	0.0000	1.0000	85.08
70.5	801,862	200	0.0002	0.9998	85.08
71.5	801,662		0.0000	1.0000	85.06
72.5	768,680	23,165	0.0301	0.9699	85.06
73.5	628,151	1,093	0.0017	0.9983	82.50
74.5	626,489		0.0000	1.0000	82.35
75.5	626,082		0.0000	1.0000	82.35
76.5	626,082	168	0.0003	0.9997	82.35
77.5	625,552	8,085	0.0129	0.9871	82.33
78.5	580,161	385	0.0007	0.9993	81.27

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	528,803	225	0.0000	1.0000	81.21
80.5	528,250		0.0004	0.9996	81.21
81.5	527,890		0.0000	1.0000	81.18
82.5	527,681		0.0000	1.0000	81.18
83.5	527,681		0.0000	1.0000	81.18
84.5	527,681		0.0000	1.0000	81.18
85.5	262,006		0.0000	1.0000	81.18
86.5	262,006		0.0000	1.0000	81.18
87.5	262,006		0.0000	1.0000	81.18
88.5	262,006		0.0000	1.0000	81.18
89.5	262,006		0.0000	1.0000	81.18
90.5	262,006		0.0000	1.0000	81.18
91.5	262,006		0.0000	1.0000	81.18
92.5	262,006		0.0000	1.0000	81.18
93.5	1,630		0.0000	1.0000	81.18
94.5	1,630		0.0000	1.0000	81.18
95.5	1,630		0.0000	1.0000	81.18
96.5	1,630		0.0000	1.0000	81.18
97.5	1,630		0.0000	1.0000	81.18
98.5	1,630		0.0000	1.0000	81.18
99.5	1,630		0.0000	1.0000	81.18
100.5	1,630		0.0000	1.0000	81.18
101.5	1,630		0.0000	1.0000	81.18
102.5	1,630		0.0000	1.0000	81.18
103.5	1,630		0.0000	1.0000	81.18
104.5	1,630		0.0000	1.0000	81.18
105.5	1,630		0.0000	1.0000	81.18
106.5					81.18

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	455,027,592	657,782	0.0014	0.9986	100.00
0.5	452,022,351		0.0000	1.0000	99.86
1.5	408,433,357	18,431	0.0000	1.0000	99.86
2.5	404,310,995	45,458	0.0001	0.9999	99.85
3.5	401,467,663	22,073	0.0001	0.9999	99.84
4.5	295,664,005	61,409	0.0002	0.9998	99.83
5.5	221,233,344	584,728	0.0026	0.9974	99.81
6.5	172,758,680	92,716	0.0005	0.9995	99.55
7.5	168,406,166	338,989	0.0020	0.9980	99.50
8.5	201,423,336	125,180	0.0006	0.9994	99.30
9.5	207,342,444	392,278	0.0019	0.9981	99.23
10.5	213,972,491	115,641	0.0005	0.9995	99.05
11.5	158,688,503	443,112	0.0028	0.9972	98.99
12.5	160,877,870	278,518	0.0017	0.9983	98.72
13.5	159,148,260	227,114	0.0014	0.9986	98.55
14.5	111,475,091	62,091	0.0006	0.9994	98.41
15.5	113,023,516	287,760	0.0025	0.9975	98.35
16.5	105,199,546	79,074	0.0008	0.9992	98.10
17.5	104,235,860	220,160	0.0021	0.9979	98.03
18.5	102,983,554	21,436	0.0002	0.9998	97.82
19.5	105,251,716	225,827	0.0021	0.9979	97.80
20.5	155,026,265	43,080	0.0003	0.9997	97.59
21.5	145,981,184	543,425	0.0037	0.9963	97.56
22.5	144,334,430	751,688	0.0052	0.9948	97.20
23.5	165,027,374	28,762	0.0002	0.9998	96.69
24.5	199,698,776	273,338	0.0014	0.9986	96.68
25.5	197,375,062	174,944	0.0009	0.9991	96.54
26.5	218,439,094	1,017,797	0.0047	0.9953	96.46
27.5	259,758,126	105,481	0.0004	0.9996	96.01
28.5	224,556,021	203,070	0.0009	0.9991	95.97
29.5	217,209,298	241,813	0.0011	0.9989	95.88
30.5	222,586,242	341,209	0.0015	0.9985	95.78
31.5	218,766,106	349,615	0.0016	0.9984	95.63
32.5	237,954,945	439,944	0.0018	0.9982	95.48
33.5	235,031,430	763,793	0.0032	0.9968	95.30
34.5	238,906,926	476,648	0.0020	0.9980	94.99
35.5	238,000,063	374,239	0.0016	0.9984	94.80
36.5	236,687,379	24,805	0.0001	0.9999	94.65
37.5	235,898,241	476,401	0.0020	0.9980	94.64
38.5	235,060,297	1,504,588	0.0064	0.9936	94.45

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	231,249,203	127,640	0.0006	0.9994	93.85
40.5	179,387,402	69,257	0.0004	0.9996	93.79
41.5	176,406,171	461,038	0.0026	0.9974	93.76
42.5	182,121,837	945,944	0.0052	0.9948	93.51
43.5	156,008,614	792,727	0.0051	0.9949	93.03
44.5	129,703,999	336,473	0.0026	0.9974	92.55
45.5	129,187,012	565,969	0.0044	0.9956	92.31
46.5	107,237,840	340,767	0.0032	0.9968	91.91
47.5	63,407,857	2,465	0.0000	1.0000	91.62
48.5	57,623,078	85,715	0.0015	0.9985	91.61
49.5	62,290,172	149,233	0.0024	0.9976	91.48
50.5	49,749,033	55,937	0.0011	0.9989	91.26
51.5	51,016,360		0.0000	1.0000	91.16
52.5	35,423,353	252,937	0.0071	0.9929	91.16
53.5	31,703,331	19,663	0.0006	0.9994	90.51
54.5	31,653,987	57,775	0.0018	0.9982	90.45
55.5	31,536,603		0.0000	1.0000	90.28
56.5	31,529,112	14,260	0.0005	0.9995	90.28
57.5	31,525,104	1,299	0.0000	1.0000	90.24
58.5	32,598,544	898	0.0000	1.0000	90.24
59.5	32,160,119	39,587	0.0012	0.9988	90.24
60.5	28,489,933	427	0.0000	1.0000	90.13
61.5	21,500,757	57	0.0000	1.0000	90.12
62.5	16,081,305	1,882	0.0001	0.9999	90.12
63.5	1,335,100		0.0000	1.0000	90.11
64.5	1,450,428	22,249	0.0153	0.9847	90.11
65.5	1,420,480		0.0000	1.0000	88.73
66.5	1,327,237		0.0000	1.0000	88.73
67.5	221,407	42,378	0.1914	0.8086	88.73
68.5	179,029	236	0.0013	0.9987	71.75
69.5	157,502	13	0.0001	0.9999	71.65
70.5	153,225		0.0000	1.0000	71.65
71.5	153,779		0.0000	1.0000	71.65
72.5	120,797		0.0000	1.0000	71.65
73.5	4,015	1,093	0.2721	0.7279	71.65
74.5	2,761		0.0000	1.0000	52.15
75.5	2,353		0.0000	1.0000	52.15
76.5	268,028		0.0000	1.0000	52.15
77.5	304,552		0.0000	1.0000	52.15
78.5	318,155	385	0.0012	0.9988	52.15

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

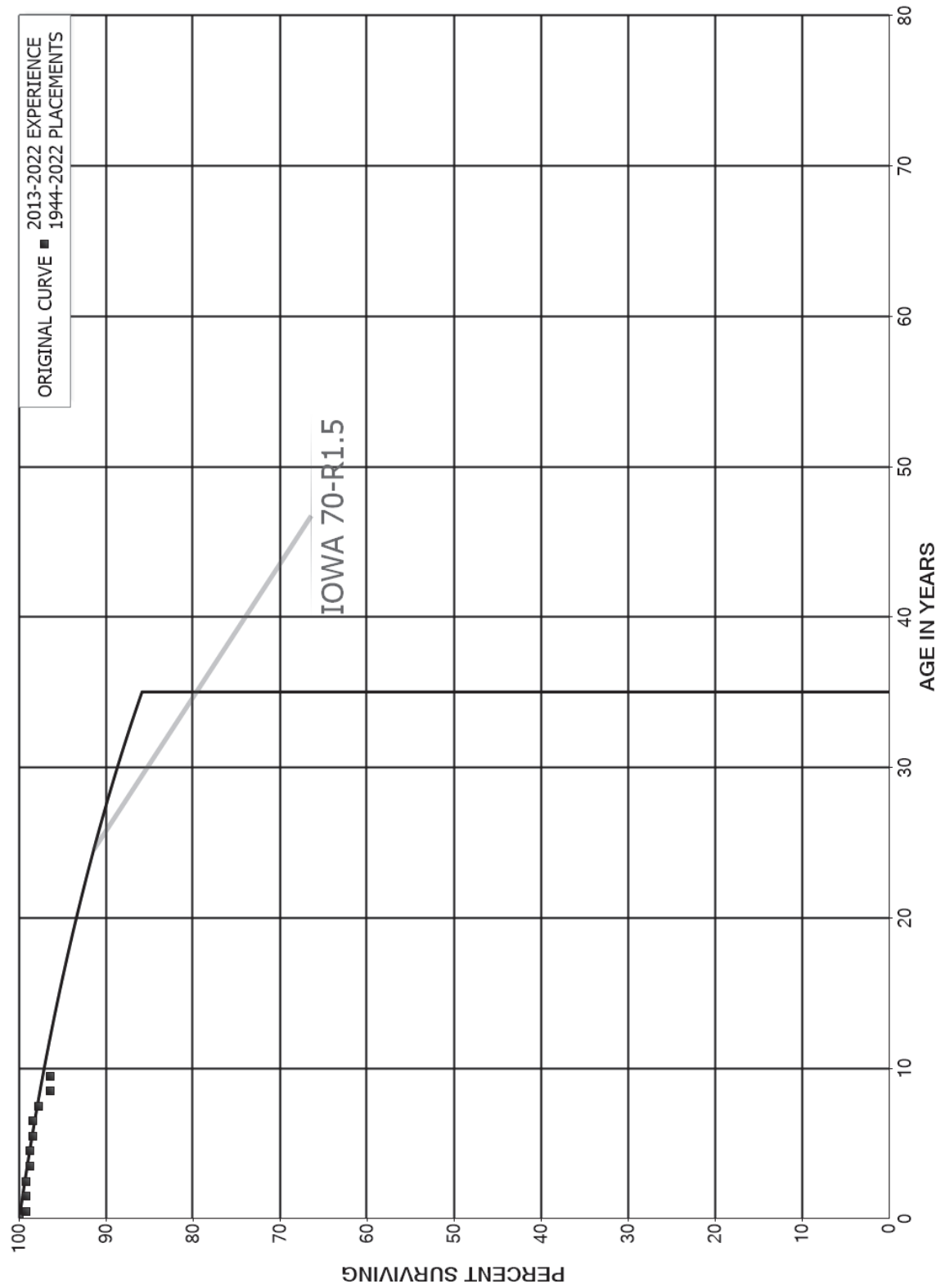
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	266,797	225	0.0000	1.0000	52.09
80.5	266,244		0.0008	0.9992	52.09
81.5	265,883		0.0000	1.0000	52.04
82.5	265,675		0.0000	1.0000	52.04
83.5	265,675		0.0000	1.0000	52.04
84.5	526,051		0.0000	1.0000	52.04
85.5	260,376		0.0000	1.0000	52.04
86.5	260,376		0.0000	1.0000	52.04
87.5	260,376		0.0000	1.0000	52.04
88.5	260,376		0.0000	1.0000	52.04
89.5	260,376		0.0000	1.0000	52.04
90.5	260,376		0.0000	1.0000	52.04
91.5	260,376		0.0000	1.0000	52.04
92.5	262,006		0.0000	1.0000	52.04
93.5	1,630		0.0000	1.0000	52.04
94.5	1,630		0.0000	1.0000	52.04
95.5	1,630		0.0000	1.0000	52.04
96.5	1,630		0.0000	1.0000	52.04
97.5	1,630		0.0000	1.0000	52.04
98.5	1,630		0.0000	1.0000	52.04
99.5	1,630		0.0000	1.0000	52.04
100.5	1,630		0.0000	1.0000	52.04
101.5	1,630		0.0000	1.0000	52.04
102.5	1,630		0.0000	1.0000	52.04
103.5	1,630		0.0000	1.0000	52.04
104.5	1,630		0.0000	1.0000	52.04
105.5	1,630		0.0000	1.0000	52.04
106.5					52.04

DUKE ENERGY INDIANA
ACCOUNT 311.20 STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 311.20 STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2022

EXPERIENCE BAND 2013-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	161,915,323	1,404,522	0.0087	0.9913	100.00
0.5	168,825,582		0.0000	1.0000	99.13
1.5	167,228,201		0.0000	1.0000	99.13
2.5	165,030,709	618,100	0.0037	0.9963	99.13
3.5	151,212,204	106,026	0.0007	0.9993	98.76
4.5	146,888,118	405,445	0.0028	0.9972	98.69
5.5	145,788,152		0.0000	1.0000	98.42
6.5	144,179,110	941,503	0.0065	0.9935	98.42
7.5	142,925,407	2,065,602	0.0145	0.9855	97.78
8.5	140,632,063	17,234	0.0001	0.9999	96.36
9.5					96.35
10.5					
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5	44,644		0.0000		
30.5	44,644		0.0000		
31.5	44,644		0.0000		
32.5	44,644		0.0000		
33.5	44,644		0.0000		
34.5	44,644		0.0000		
35.5					
36.5					
37.5					
38.5					

DUKE ENERGY INDIANA

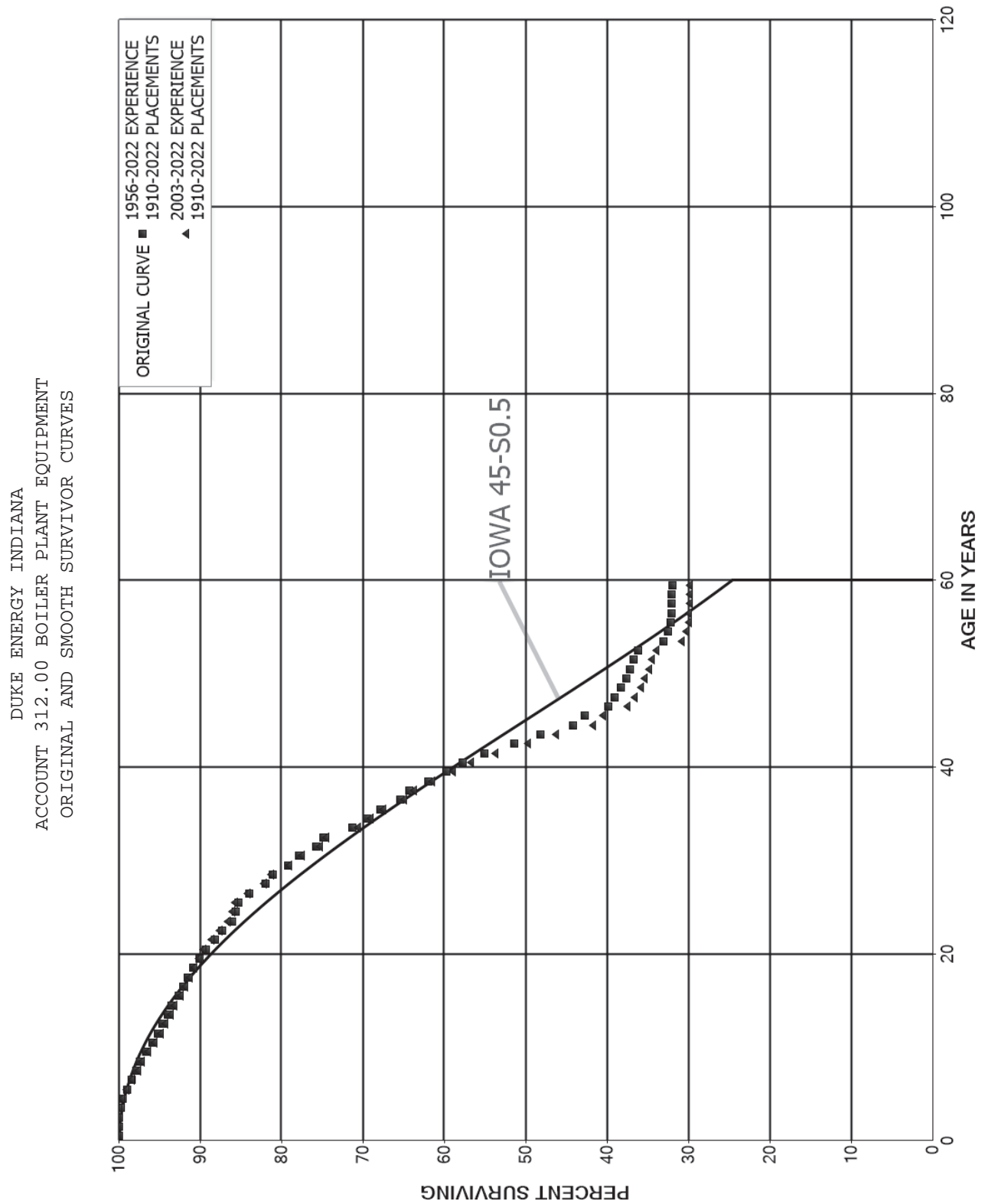
ACCOUNT 311.20 STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2022

EXPERIENCE BAND 2013-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5	53,611		0.0000		
67.5	53,611		0.0000		
68.5	53,611		0.0000		
69.5	53,611	1,649	0.0308		
70.5	56,675	31,025	0.5474		
71.5	25,650		0.0000		
72.5	36,734	2,091	0.0569		
73.5	34,643		0.0000		
74.5	34,643	14,816	0.4277		
75.5	19,827		0.0000		
76.5	15,113		0.0000		
77.5	15,113		0.0000		
78.5					



DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,983,922,248	1,452,405	0.0003	0.9997	100.00
0.5	4,913,331,157	759,084	0.0002	0.9998	99.97
1.5	4,827,595,519	1,768,633	0.0004	0.9996	99.96
2.5	4,749,780,410	7,727,480	0.0016	0.9984	99.92
3.5	4,661,173,416	12,530,640	0.0027	0.9973	99.76
4.5	4,503,572,112	21,922,740	0.0049	0.9951	99.49
5.5	4,266,047,741	26,058,912	0.0061	0.9939	99.00
6.5	4,197,758,762	24,010,965	0.0057	0.9943	98.40
7.5	3,621,718,074	17,988,338	0.0050	0.9950	97.84
8.5	3,469,078,000	26,082,357	0.0075	0.9925	97.35
9.5	3,259,155,975	24,586,002	0.0075	0.9925	96.62
10.5	3,202,682,233	24,277,400	0.0076	0.9924	95.89
11.5	3,125,681,975	19,053,642	0.0061	0.9939	95.16
12.5	3,064,021,311	19,949,264	0.0065	0.9935	94.58
13.5	2,954,410,781	15,765,669	0.0053	0.9947	93.97
14.5	2,499,991,512	22,157,069	0.0089	0.9911	93.47
15.5	2,137,443,633	12,684,373	0.0059	0.9941	92.64
16.5	1,862,332,171	12,095,542	0.0065	0.9935	92.09
17.5	1,637,812,387	12,090,607	0.0074	0.9926	91.49
18.5	1,532,207,869	12,528,907	0.0082	0.9918	90.81
19.5	1,359,389,660	12,187,807	0.0090	0.9910	90.07
20.5	1,116,631,484	13,629,689	0.0122	0.9878	89.26
21.5	1,067,537,212	10,872,556	0.0102	0.9898	88.17
22.5	1,030,147,452	14,733,108	0.0143	0.9857	87.28
23.5	975,858,923	4,821,953	0.0049	0.9951	86.03
24.5	942,530,778	3,529,181	0.0037	0.9963	85.60
25.5	921,977,000	14,542,952	0.0158	0.9842	85.28
26.5	889,400,964	20,615,543	0.0232	0.9768	83.94
27.5	852,028,041	9,342,938	0.0110	0.9890	81.99
28.5	710,874,079	17,061,048	0.0240	0.9760	81.09
29.5	640,737,787	10,376,252	0.0162	0.9838	79.15
30.5	581,845,102	16,090,429	0.0277	0.9723	77.86
31.5	557,226,801	6,252,926	0.0112	0.9888	75.71
32.5	543,643,112	25,618,313	0.0471	0.9529	74.86
33.5	493,246,047	12,272,874	0.0249	0.9751	71.33
34.5	475,761,113	11,421,789	0.0240	0.9760	69.56
35.5	461,951,834	16,964,309	0.0367	0.9633	67.89
36.5	441,403,912	7,866,452	0.0178	0.9822	65.40
37.5	432,482,557	15,114,368	0.0349	0.9651	64.23
38.5	412,432,983	15,257,440	0.0370	0.9630	61.99

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	396,298,032	13,108,366	0.0331	0.9669	59.69
40.5	300,341,910	13,741,691	0.0458	0.9542	57.72
41.5	281,891,450	18,689,936	0.0663	0.9337	55.08
42.5	261,568,852	16,275,747	0.0622	0.9378	51.43
43.5	210,825,658	17,929,006	0.0850	0.9150	48.23
44.5	155,544,410	4,987,473	0.0321	0.9679	44.12
45.5	150,136,693	9,948,559	0.0663	0.9337	42.71
46.5	124,916,465	2,693,125	0.0216	0.9784	39.88
47.5	104,746,851	2,056,836	0.0196	0.9804	39.02
48.5	88,812,626	1,432,357	0.0161	0.9839	38.25
49.5	87,336,346	1,137,721	0.0130	0.9870	37.64
50.5	69,523,930	745,947	0.0107	0.9893	37.15
51.5	68,652,425	1,044,706	0.0152	0.9848	36.75
52.5	40,580,526	3,492,091	0.0861	0.9139	36.19
53.5	31,703,015	501,922	0.0158	0.9842	33.07
54.5	30,955,438	341,320	0.0110	0.9890	32.55
55.5	30,512,984	82,692	0.0027	0.9973	32.19
56.5	30,316,283	32,323	0.0011	0.9989	32.10
57.5	30,027,933	26,783	0.0009	0.9991	32.07
58.5	29,832,640	66,922	0.0022	0.9978	32.04
59.5	29,500,216	120,169	0.0041	0.9959	31.97
60.5	20,549,826	9,823	0.0005	0.9995	31.84
61.5	18,409,725	501	0.0000	1.0000	31.82
62.5	12,513,367	1,963	0.0002	0.9998	31.82
63.5	1,430,126	1,415	0.0010	0.9990	31.82
64.5	1,428,711	3,118	0.0022	0.9978	31.79
65.5	1,396,904	2,169	0.0016	0.9984	31.72
66.5	1,386,989		0.0000	1.0000	31.67
67.5	381,683	6,903	0.0181	0.9819	31.67
68.5	374,780	4,003	0.0107	0.9893	31.10
69.5	370,778		0.0000	1.0000	30.76
70.5	370,778		0.0000	1.0000	30.76
71.5	370,778	1,517	0.0041	0.9959	30.76
72.5	369,260		0.0000	1.0000	30.64
73.5	352,451	526	0.0015	0.9985	30.64
74.5	317,136		0.0000	1.0000	30.59
75.5	317,136	194,970	0.6148	0.3852	30.59
76.5	122,166		0.0000	1.0000	11.78
77.5	122,166		0.0000	1.0000	11.78
78.5	122,166		0.0000	1.0000	11.78

DUKE ENERGY INDIANA
ACCOUNT 312.00 BOILER PLANT EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	122,166		0.0000	1.0000	11.78
80.5	121,147		0.0000	1.0000	11.78
81.5	121,147		0.0000	1.0000	11.78
82.5	121,147		0.0000	1.0000	11.78
83.5	121,147		0.0000	1.0000	11.78
84.5	121,147		0.0000	1.0000	11.78
85.5	120,725		0.0000	1.0000	11.78
86.5	120,725		0.0000	1.0000	11.78
87.5	120,725		0.0000	1.0000	11.78
88.5	120,725		0.0000	1.0000	11.78
89.5	120,725		0.0000	1.0000	11.78
90.5	120,725		0.0000	1.0000	11.78
91.5	120,725		0.0000	1.0000	11.78
92.5	120,725		0.0000	1.0000	11.78
93.5	120,725		0.0000	1.0000	11.78
94.5	120,725		0.0000	1.0000	11.78
95.5	120,725		0.0000	1.0000	11.78
96.5	120,725		0.0000	1.0000	11.78
97.5	120,725		0.0000	1.0000	11.78
98.5	120,725		0.0000	1.0000	11.78
99.5	120,725		0.0000	1.0000	11.78
100.5	120,725		0.0000	1.0000	11.78
101.5	120,725		0.0000	1.0000	11.78
102.5	120,725		0.0000	1.0000	11.78
103.5	120,725		0.0000	1.0000	11.78
104.5	120,725		0.0000	1.0000	11.78
105.5	120,725		0.0000	1.0000	11.78
106.5	100,899		0.0000	1.0000	11.78
107.5	100,899		0.0000	1.0000	11.78
108.5	100,899		0.0000	1.0000	11.78
109.5	100,899		0.0000	1.0000	11.78
110.5	100,899		0.0000	1.0000	11.78
111.5	100,899		0.0000	1.0000	11.78
112.5					11.78

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,409,790,430	1,452,405	0.0004	0.9996	100.00
0.5	3,582,760,191	753,959	0.0002	0.9998	99.96
1.5	3,540,070,286	944,052	0.0003	0.9997	99.94
2.5	3,478,329,442	3,977,774	0.0011	0.9989	99.91
3.5	3,419,708,378	10,698,384	0.0031	0.9969	99.80
4.5	3,294,743,086	17,608,412	0.0053	0.9947	99.48
5.5	3,083,299,448	22,062,434	0.0072	0.9928	98.95
6.5	3,047,233,608	21,453,650	0.0070	0.9930	98.24
7.5	2,497,549,970	12,185,690	0.0049	0.9951	97.55
8.5	2,518,620,939	21,350,491	0.0085	0.9915	97.08
9.5	2,417,806,122	19,243,354	0.0080	0.9920	96.25
10.5	2,437,456,835	20,278,057	0.0083	0.9917	95.49
11.5	2,385,668,199	13,668,167	0.0057	0.9943	94.69
12.5	2,351,018,163	15,141,765	0.0064	0.9936	94.15
13.5	2,258,492,913	10,480,776	0.0046	0.9954	93.54
14.5	1,818,555,287	16,085,779	0.0088	0.9912	93.11
15.5	1,467,900,092	8,606,428	0.0059	0.9941	92.29
16.5	1,201,880,198	6,794,101	0.0057	0.9943	91.74
17.5	985,145,801	6,925,730	0.0070	0.9930	91.23
18.5	888,610,813	4,703,334	0.0053	0.9947	90.58
19.5	746,590,808	4,625,487	0.0062	0.9938	90.11
20.5	649,238,152	7,877,047	0.0121	0.9879	89.55
21.5	609,482,199	6,720,640	0.0110	0.9890	88.46
22.5	578,934,488	6,826,261	0.0118	0.9882	87.49
23.5	610,533,057	3,890,081	0.0064	0.9936	86.45
24.5	662,602,458	2,588,964	0.0039	0.9961	85.90
25.5	643,324,778	11,024,923	0.0171	0.9829	85.57
26.5	663,944,717	16,180,350	0.0244	0.9756	84.10
27.5	687,586,075	6,907,566	0.0100	0.9900	82.05
28.5	549,715,131	15,199,830	0.0277	0.9723	81.23
29.5	483,537,320	9,413,837	0.0195	0.9805	78.98
30.5	456,042,847	13,169,658	0.0289	0.9711	77.44
31.5	434,779,916	4,686,732	0.0108	0.9892	75.21
32.5	455,319,698	23,658,841	0.0520	0.9480	74.40
33.5	409,846,776	9,481,660	0.0231	0.9769	70.53
34.5	411,357,022	9,000,934	0.0219	0.9781	68.90
35.5	400,000,763	15,188,237	0.0380	0.9620	67.39
36.5	381,420,995	7,092,702	0.0186	0.9814	64.83
37.5	373,404,725	13,363,494	0.0358	0.9642	63.63
38.5	355,274,010	14,534,897	0.0409	0.9591	61.35

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

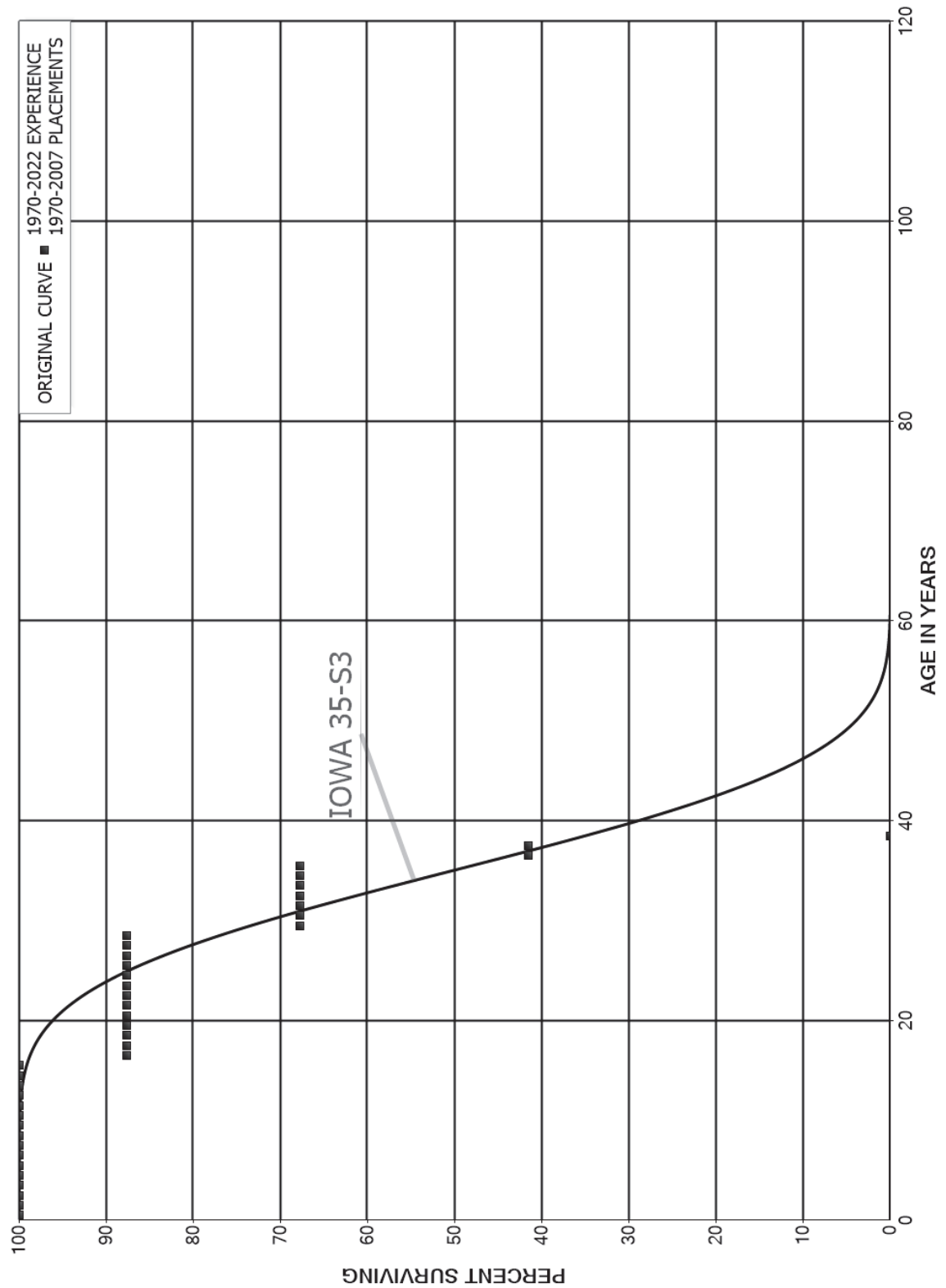
EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	340,016,952	12,822,779	0.0377	0.9623	58.84
40.5	244,464,791	13,180,729	0.0539	0.9461	56.62
41.5	232,121,889	16,979,150	0.0731	0.9269	53.57
42.5	220,698,418	15,450,094	0.0700	0.9300	49.65
43.5	175,984,107	17,258,046	0.0981	0.9019	46.17
44.5	131,037,245	3,883,224	0.0296	0.9704	41.65
45.5	126,693,559	9,369,815	0.0740	0.9260	40.41
46.5	105,742,599	2,458,523	0.0233	0.9767	37.42
47.5	85,856,063	1,816,724	0.0212	0.9788	36.55
48.5	74,884,758	1,130,224	0.0151	0.9849	35.78
49.5	78,040,903	1,127,825	0.0145	0.9855	35.24
50.5	60,238,384	566,000	0.0094	0.9906	34.73
51.5	60,837,775	967,244	0.0159	0.9841	34.40
52.5	36,936,754	3,410,547	0.0923	0.9077	33.86
53.5	30,158,283	499,485	0.0166	0.9834	30.73
54.5	29,462,473	341,079	0.0116	0.9884	30.22
55.5	29,020,260	75,161	0.0026	0.9974	29.87
56.5	28,860,866	17,137	0.0006	0.9994	29.79
57.5	28,587,702	23,031	0.0008	0.9992	29.78
58.5	29,369,521	46,476	0.0016	0.9984	29.75
59.5	29,057,542	11,441	0.0004	0.9996	29.71
60.5	20,215,880	9,823	0.0005	0.9995	29.69
61.5	18,075,780	501	0.0000	1.0000	29.68
62.5	12,179,421	1,963	0.0002	0.9998	29.68
63.5	1,096,180	1,415	0.0013	0.9987	29.67
64.5	1,111,575	3,118	0.0028	0.9972	29.64
65.5	1,079,768	2,169	0.0020	0.9980	29.55
66.5	1,069,853		0.0000	1.0000	29.49
67.5	64,547	6,903	0.1069	0.8931	29.49
68.5	57,644	4,003	0.0694	0.9306	26.34
69.5	53,641		0.0000	1.0000	24.51
70.5	53,641		0.0000	1.0000	24.51
71.5	54,660	1,517	0.0278	0.9722	24.51
72.5	53,143		0.0000	1.0000	23.83
73.5	36,334	526	0.0145	0.9855	23.83
74.5	1,019		0.0000	1.0000	23.48
75.5	1,019		0.0000	1.0000	23.48
76.5	1,441		0.0000	1.0000	23.48
77.5	1,441		0.0000	1.0000	23.48
78.5	1,441		0.0000	1.0000	23.48

DUKE ENERGY INDIANA
ACCOUNT 312.00 BOILER PLANT EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,441		0.0000	1.0000	23.48
80.5	423		0.0000	1.0000	23.48
81.5	423		0.0000	1.0000	23.48
82.5	423		0.0000	1.0000	23.48
83.5	423		0.0000	1.0000	23.48
84.5	423		0.0000	1.0000	23.48
85.5					23.48
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5	120,725		0.0000		
93.5	120,725		0.0000		
94.5	120,725		0.0000		
95.5	120,725		0.0000		
96.5	120,725		0.0000		
97.5	120,725		0.0000		
98.5	120,725		0.0000		
99.5	120,725		0.0000		
100.5	120,725		0.0000		
101.5	120,725		0.0000		
102.5	120,725		0.0000		
103.5	120,725		0.0000		
104.5	120,725		0.0000		
105.5	120,725		0.0000		
106.5	100,899		0.0000		
107.5	100,899		0.0000		
108.5	100,899		0.0000		
109.5	100,899		0.0000		
110.5	100,899		0.0000		
111.5	100,899		0.0000		
112.5					

DUKE ENERGY INDIANA
ACCOUNT 312.10 BOILER PLANT EQUIPMENT - COAL CARS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - COAL CARS

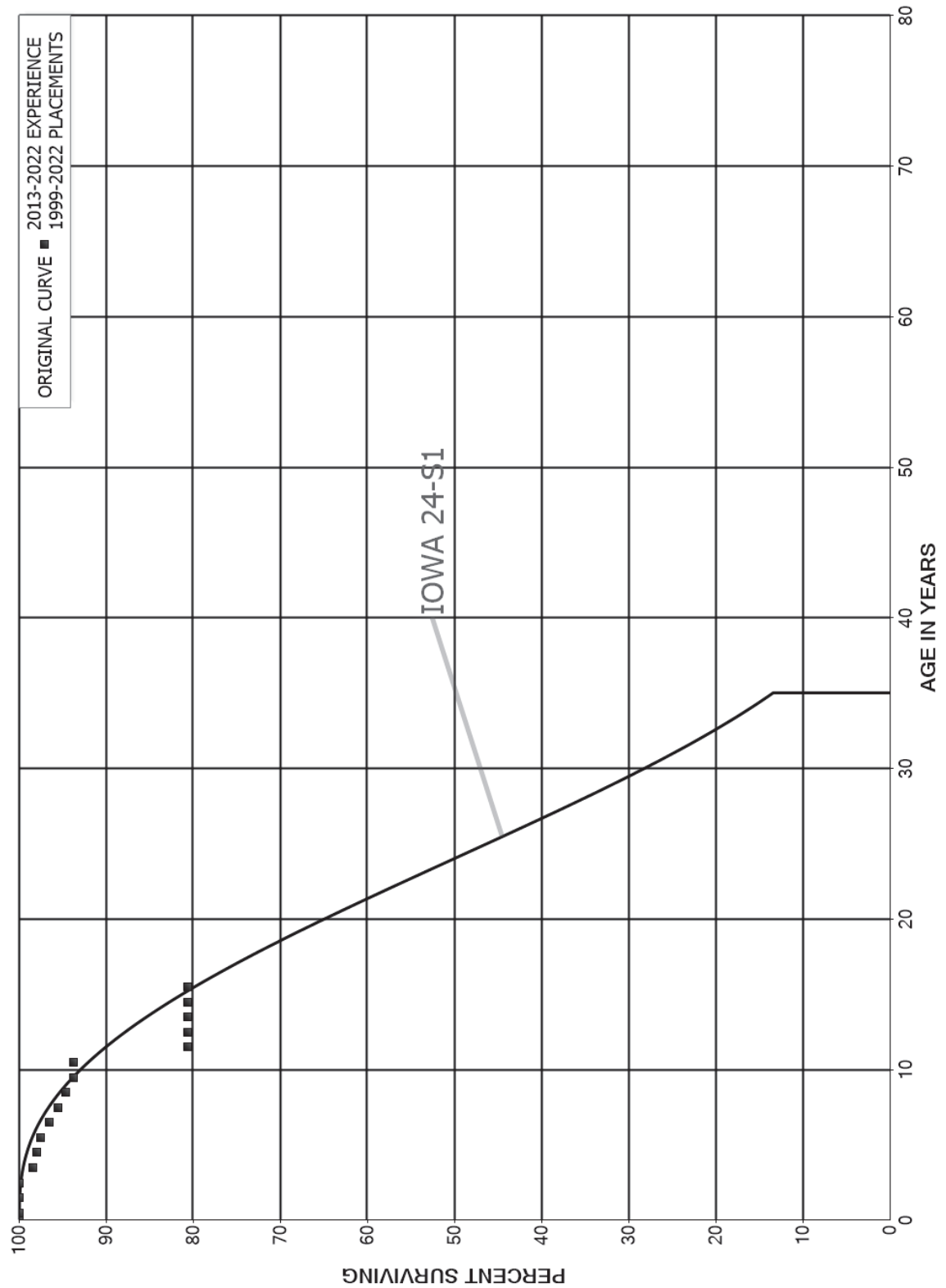
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2007

EXPERIENCE BAND 1970-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,140,466		0.0000	1.0000	100.00
0.5	3,140,466		0.0000	1.0000	100.00
1.5	9,295,282		0.0000	1.0000	100.00
2.5	9,295,282		0.0000	1.0000	100.00
3.5	10,875,498		0.0000	1.0000	100.00
4.5	10,875,498		0.0000	1.0000	100.00
5.5	10,875,498		0.0000	1.0000	100.00
6.5	10,875,498		0.0000	1.0000	100.00
7.5	10,875,498		0.0000	1.0000	100.00
8.5	10,875,498		0.0000	1.0000	100.00
9.5	9,378,451		0.0000	1.0000	100.00
10.5	9,378,451		0.0000	1.0000	100.00
11.5	9,378,451		0.0000	1.0000	100.00
12.5	9,378,451		0.0000	1.0000	100.00
13.5	9,378,451		0.0000	1.0000	100.00
14.5	9,378,451		0.0000	1.0000	100.00
15.5	9,295,282	1,146,785	0.1234	0.8766	100.00
16.5	8,148,497		0.0000	1.0000	87.66
17.5	4,824,896		0.0000	1.0000	87.66
18.5	4,824,896		0.0000	1.0000	87.66
19.5	4,824,896		0.0000	1.0000	87.66
20.5	4,824,896		0.0000	1.0000	87.66
21.5	4,824,896		0.0000	1.0000	87.66
22.5	4,824,896		0.0000	1.0000	87.66
23.5	1,993,681		0.0000	1.0000	87.66
24.5	1,993,681		0.0000	1.0000	87.66
25.5	1,993,681		0.0000	1.0000	87.66
26.5	1,993,681		0.0000	1.0000	87.66
27.5	1,993,681		0.0000	1.0000	87.66
28.5	1,993,681	453,314	0.2274	0.7726	87.66
29.5	1,540,367		0.0000	1.0000	67.73
30.5	1,540,367		0.0000	1.0000	67.73
31.5	1,540,367		0.0000	1.0000	67.73
32.5	1,540,367		0.0000	1.0000	67.73
33.5	1,540,367		0.0000	1.0000	67.73
34.5	1,540,367		0.0000	1.0000	67.73
35.5	1,540,367	596,646	0.3873	0.6127	67.73
36.5	943,721		0.0000	1.0000	41.50
37.5	943,721	943,721	1.0000		41.50
38.5					

DUKE ENERGY INDIANA
ACCOUNT 312.20 BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

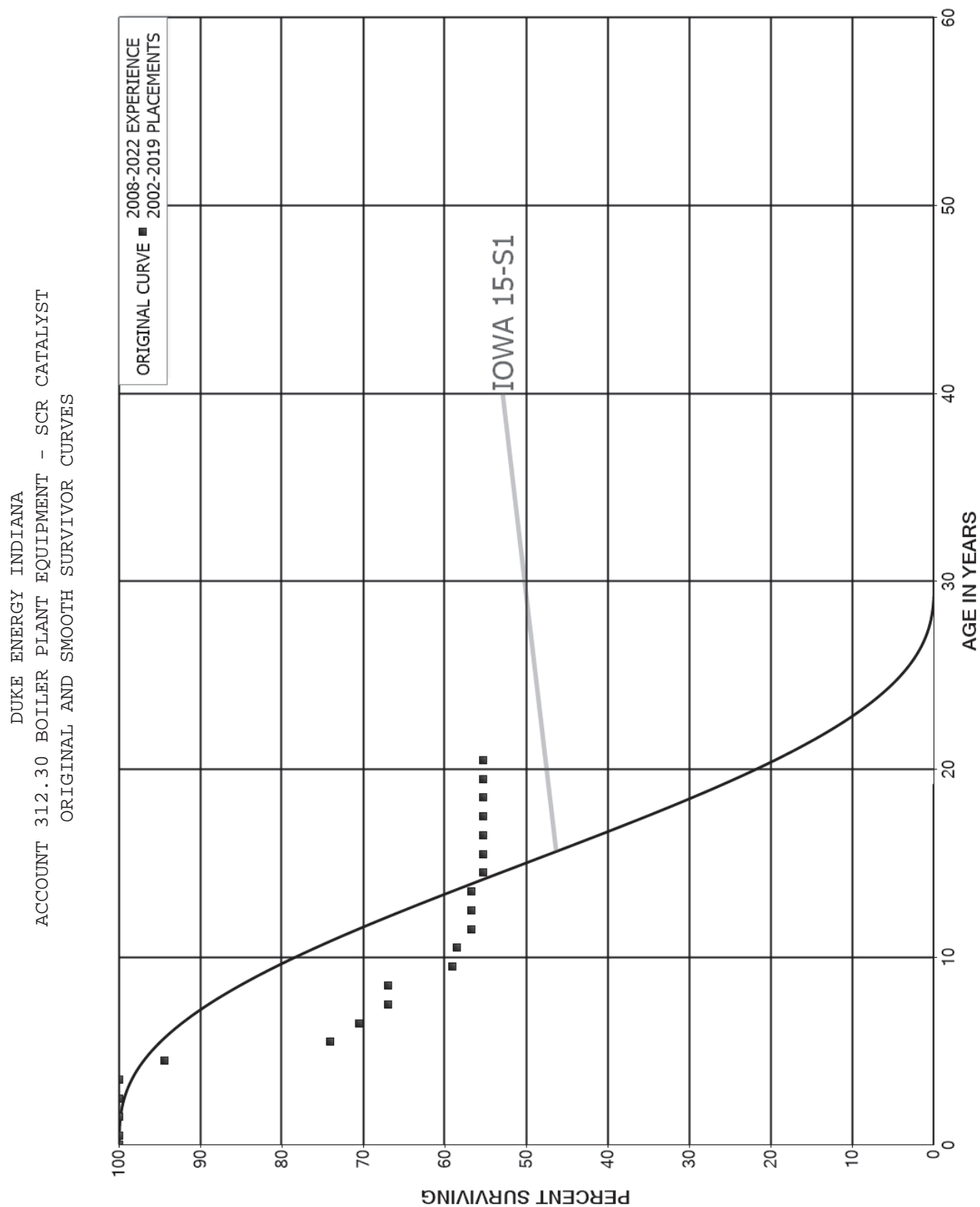
ACCOUNT 312.20 BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1999-2022

EXPERIENCE BAND 2013-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,913,297,687	113,585	0.0001	0.9999	100.00
0.5	1,924,427,182	159,415	0.0001	0.9999	99.99
1.5	1,911,751,479	1,798,663	0.0009	0.9991	99.99
2.5	1,895,380,057	28,638,025	0.0151	0.9849	99.89
3.5	1,841,417,311	7,655,563	0.0042	0.9958	98.38
4.5	1,810,173,327	8,933,872	0.0049	0.9951	97.97
5.5	1,795,159,185	18,751,560	0.0104	0.9896	97.49
6.5	1,760,219,702	18,342,727	0.0104	0.9896	96.47
7.5	1,729,498,935	15,569,397	0.0090	0.9910	95.47
8.5	1,712,408,683	15,876,517	0.0093	0.9907	94.61
9.5	2,969,818		0.0000	1.0000	93.73
10.5	1,497,046	209,271	0.1398	0.8602	93.73
11.5	1,287,775		0.0000	1.0000	80.63
12.5	1,287,775		0.0000	1.0000	80.63
13.5	1,287,775		0.0000	1.0000	80.63
14.5	1,287,775		0.0000	1.0000	80.63
15.5					80.63
16.5					
17.5	3,323,601		0.0000		
18.5	3,323,601		0.0000		
19.5	3,323,601		0.0000		
20.5	3,323,601		0.0000		
21.5	3,323,601		0.0000		
22.5	3,323,601		0.0000		
23.5					



DUKE ENERGY INDIANA

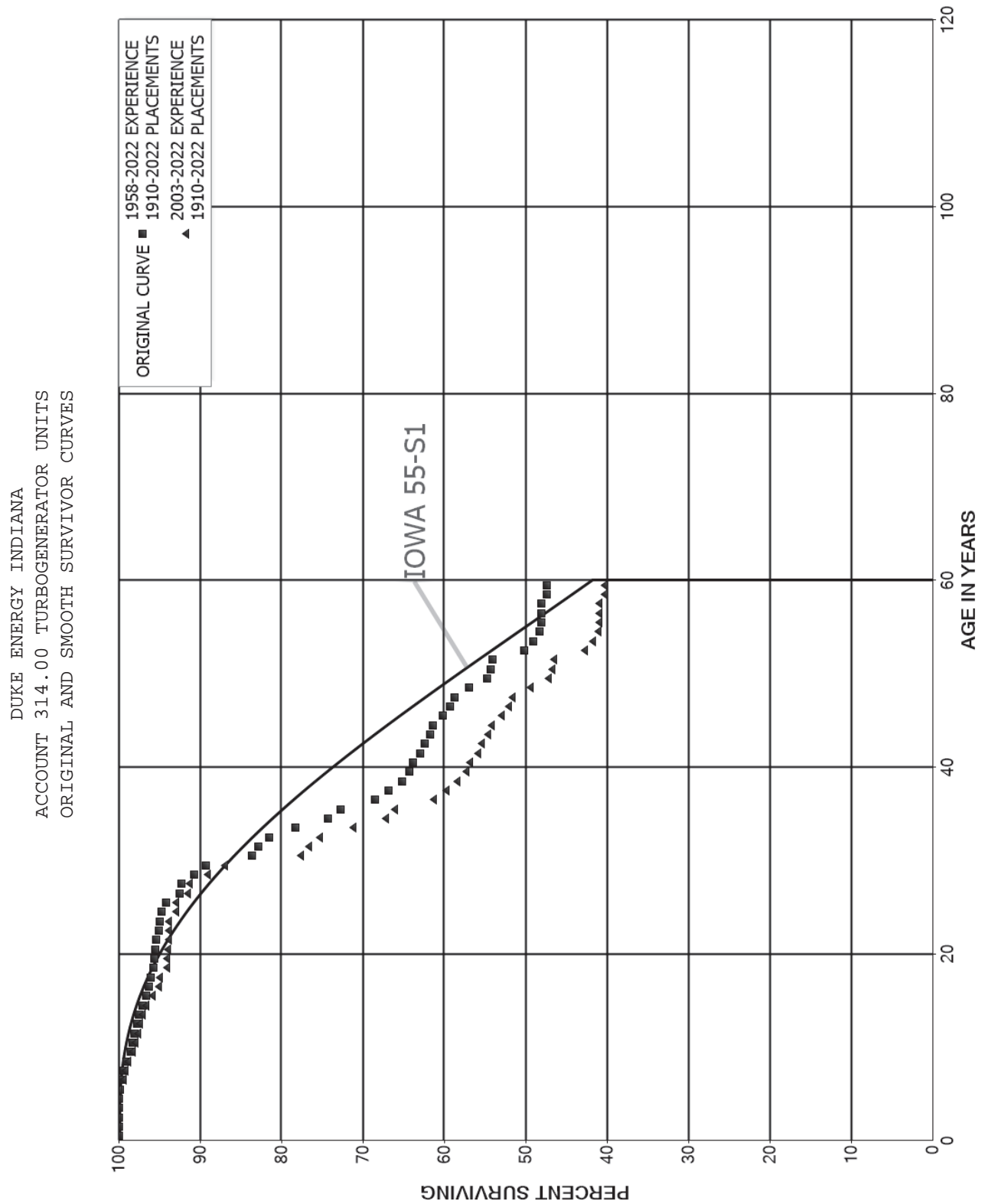
ACCOUNT 312.30 BOILER PLANT EQUIPMENT - SCR CATALYST

ORIGINAL LIFE TABLE

PLACEMENT BAND 2002-2019

EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,140,306		0.0000	1.0000	100.00
0.5	9,140,306		0.0000	1.0000	100.00
1.5	10,126,389		0.0000	1.0000	100.00
2.5	11,844,399		0.0000	1.0000	100.00
3.5	14,938,984	830,230	0.0556	0.9444	100.00
4.5	19,427,575	4,203,042	0.2163	0.7837	94.44
5.5	26,332,635	1,244,841	0.0473	0.9527	74.01
6.5	25,087,793	1,261,286	0.0503	0.9497	70.51
7.5	23,224,875		0.0000	1.0000	66.97
8.5	23,224,875	2,737,914	0.1179	0.8821	66.97
9.5	19,806,728	191,339	0.0097	0.9903	59.07
10.5	16,777,492	499,764	0.0298	0.9702	58.50
11.5	16,277,728		0.0000	1.0000	56.76
12.5	15,475,293		0.0000	1.0000	56.76
13.5	15,475,293	396,008	0.0256	0.9744	56.76
14.5	15,024,838		0.0000	1.0000	55.31
15.5	13,034,712		0.0000	1.0000	55.31
16.5	12,048,629		0.0000	1.0000	55.31
17.5	11,108,102		0.0000	1.0000	55.31
18.5	11,108,102		0.0000	1.0000	55.31
19.5	11,108,102		0.0000	1.0000	55.31
20.5					55.31



DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1958-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	617,683,829		0.0000	1.0000	100.00
0.5	598,396,998		0.0000	1.0000	100.00
1.5	597,233,518	13,134	0.0000	1.0000	100.00
2.5	591,026,333	152,258	0.0003	0.9997	100.00
3.5	591,266,526	287,350	0.0005	0.9995	99.97
4.5	583,014,643	195,578	0.0003	0.9997	99.92
5.5	580,209,231	2,245,200	0.0039	0.9961	99.89
6.5	557,646,275	837,642	0.0015	0.9985	99.50
7.5	535,125,528	1,761,016	0.0033	0.9967	99.35
8.5	516,370,542	2,525,036	0.0049	0.9951	99.03
9.5	499,300,184	1,453,196	0.0029	0.9971	98.54
10.5	488,730,481	1,184,469	0.0024	0.9976	98.26
11.5	461,263,626	1,376,677	0.0030	0.9970	98.02
12.5	441,073,526	1,009,552	0.0023	0.9977	97.73
13.5	416,033,644	1,925,130	0.0046	0.9954	97.50
14.5	405,790,144	1,872,098	0.0046	0.9954	97.05
15.5	381,165,671	1,206,234	0.0032	0.9968	96.60
16.5	359,346,501	1,057,207	0.0029	0.9971	96.30
17.5	333,353,889	1,147,526	0.0034	0.9966	96.01
18.5	325,383,471	275,270	0.0008	0.9992	95.68
19.5	314,158,357	277,648	0.0009	0.9991	95.60
20.5	305,870,488	508,650	0.0017	0.9983	95.52
21.5	288,506,443	966,199	0.0033	0.9967	95.36
22.5	271,855,570	111,616	0.0004	0.9996	95.04
23.5	268,716,833	934,487	0.0035	0.9965	95.00
24.5	266,743,526	1,464,935	0.0055	0.9945	94.67
25.5	256,908,309	4,526,875	0.0176	0.9824	94.15
26.5	244,636,845	507,841	0.0021	0.9979	92.49
27.5	242,242,823	4,022,017	0.0166	0.9834	92.30
28.5	236,498,902	3,757,613	0.0159	0.9841	90.77
29.5	225,684,462	14,362,680	0.0636	0.9364	89.32
30.5	211,281,971	1,985,955	0.0094	0.9906	83.64
31.5	205,239,682	3,396,896	0.0166	0.9834	82.85
32.5	199,753,470	7,959,873	0.0398	0.9602	81.48
33.5	190,871,221	9,750,161	0.0511	0.9489	78.24
34.5	179,625,525	3,793,976	0.0211	0.9789	74.24
35.5	174,144,409	9,963,854	0.0572	0.9428	72.67
36.5	164,108,569	3,920,918	0.0239	0.9761	68.51
37.5	159,869,711	3,938,089	0.0246	0.9754	66.88
38.5	155,896,783	2,291,275	0.0147	0.9853	65.23

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1958-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	153,320,482	1,139,559	0.0074	0.9926	64.27
40.5	136,927,178	1,845,256	0.0135	0.9865	63.79
41.5	134,654,378	1,049,600	0.0078	0.9922	62.93
42.5	133,439,697	1,475,530	0.0111	0.9889	62.44
43.5	116,627,266	713,689	0.0061	0.9939	61.75
44.5	99,543,766	1,962,676	0.0197	0.9803	61.37
45.5	97,520,350	1,486,774	0.0152	0.9848	60.16
46.5	84,914,688	721,533	0.0085	0.9915	59.25
47.5	74,450,405	2,326,249	0.0312	0.9688	58.74
48.5	63,564,552	2,451,912	0.0386	0.9614	56.91
49.5	60,937,924	510,705	0.0084	0.9916	54.71
50.5	49,514,410	182,701	0.0037	0.9963	54.25
51.5	49,178,375	3,514,043	0.0715	0.9285	54.05
52.5	36,531,063	852,117	0.0233	0.9767	50.19
53.5	29,662,743	448,463	0.0151	0.9849	49.02
54.5	29,197,039	106,894	0.0037	0.9963	48.28
55.5	29,040,200	15,693	0.0005	0.9995	48.10
56.5	29,002,551		0.0000	1.0000	48.08
57.5	28,986,256	428,869	0.0148	0.9852	48.08
58.5	28,532,436	8,233	0.0003	0.9997	47.37
59.5	28,461,858	17,647	0.0006	0.9994	47.35
60.5	17,385,059	359	0.0000	1.0000	47.32
61.5	16,761,874	125	0.0000	1.0000	47.32
62.5	8,645,278		0.0000	1.0000	47.32
63.5	1,150,887		0.0000	1.0000	47.32
64.5	1,149,498		0.0000	1.0000	47.32
65.5	1,149,428		0.0000	1.0000	47.32
66.5	1,149,428		0.0000	1.0000	47.32
67.5	84,133		0.0000	1.0000	47.32
68.5	84,133		0.0000	1.0000	47.32
69.5	84,133		0.0000	1.0000	47.32
70.5	84,133		0.0000	1.0000	47.32
71.5	84,133		0.0000	1.0000	47.32
72.5	84,133		0.0000	1.0000	47.32
73.5	84,133		0.0000	1.0000	47.32
74.5	84,133		0.0000	1.0000	47.32
75.5	80,000		0.0000	1.0000	47.32
76.5	80,000		0.0000	1.0000	47.32
77.5	80,000		0.0000	1.0000	47.32
78.5	80,000		0.0000	1.0000	47.32

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1958-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	80,000		0.0000	1.0000	47.32
80.5	80,000		0.0000	1.0000	47.32
81.5	80,000		0.0000	1.0000	47.32
82.5	80,000		0.0000	1.0000	47.32
83.5	80,000		0.0000	1.0000	47.32
84.5	80,000		0.0000	1.0000	47.32
85.5	80,000		0.0000	1.0000	47.32
86.5	80,000		0.0000	1.0000	47.32
87.5	80,000		0.0000	1.0000	47.32
88.5	80,000		0.0000	1.0000	47.32
89.5	80,000		0.0000	1.0000	47.32
90.5	80,000		0.0000	1.0000	47.32
91.5	80,000		0.0000	1.0000	47.32
92.5	80,000		0.0000	1.0000	47.32
93.5	80,000		0.0000	1.0000	47.32
94.5	80,000		0.0000	1.0000	47.32
95.5	80,000		0.0000	1.0000	47.32
96.5	80,000		0.0000	1.0000	47.32
97.5	80,000		0.0000	1.0000	47.32
98.5	80,000		0.0000	1.0000	47.32
99.5	80,000		0.0000	1.0000	47.32
100.5	80,000		0.0000	1.0000	47.32
101.5	80,000		0.0000	1.0000	47.32
102.5	80,000		0.0000	1.0000	47.32
103.5	80,000		0.0000	1.0000	47.32
104.5	80,000		0.0000	1.0000	47.32
105.5	80,000		0.0000	1.0000	47.32
106.5					47.32

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	303,302,183		0.0000	1.0000	100.00
0.5	292,650,006		0.0000	1.0000	100.00
1.5	307,875,092	13,134	0.0000	1.0000	100.00
2.5	315,713,810	152,258	0.0005	0.9995	100.00
3.5	313,926,015		0.0000	1.0000	99.95
4.5	304,756,524	189,456	0.0006	0.9994	99.95
5.5	309,555,318	1,931,641	0.0062	0.9938	99.89
6.5	288,831,396	726,174	0.0025	0.9975	99.26
7.5	264,121,300	759,524	0.0029	0.9971	99.01
8.5	246,896,943	1,301,643	0.0053	0.9947	98.73
9.5	242,059,806	803,783	0.0033	0.9967	98.21
10.5	234,000,692	909,284	0.0039	0.9961	97.88
11.5	211,119,648	350,395	0.0017	0.9983	97.50
12.5	200,000,257	780,919	0.0039	0.9961	97.34
13.5	175,268,602	774,919	0.0044	0.9956	96.96
14.5	168,495,516	1,476,276	0.0088	0.9912	96.53
15.5	146,619,898	1,042,217	0.0071	0.9929	95.68
16.5	125,237,736	292,642	0.0023	0.9977	95.00
17.5	100,654,287	861,668	0.0086	0.9914	94.78
18.5	92,926,283	15,888	0.0002	0.9998	93.97
19.5	82,129,983	59,894	0.0007	0.9993	93.95
20.5	97,773,806	124,647	0.0013	0.9987	93.89
21.5	80,821,423	39,588	0.0005	0.9995	93.77
22.5	65,189,956		0.0000	1.0000	93.72
23.5	92,800,405	829,211	0.0089	0.9911	93.72
24.5	120,894,473	13,171	0.0001	0.9999	92.88
25.5	112,580,289	1,839,934	0.0163	0.9837	92.87
26.5	126,626,266	284,857	0.0022	0.9978	91.36
27.5	146,371,343	3,569,050	0.0244	0.9756	91.15
28.5	141,012,608	3,376,250	0.0239	0.9761	88.93
29.5	130,710,254	13,956,663	0.1068	0.8932	86.80
30.5	133,933,897	1,814,057	0.0135	0.9865	77.53
31.5	128,394,040	2,161,208	0.0168	0.9832	76.48
32.5	137,354,570	7,582,304	0.0552	0.9448	75.19
33.5	129,446,183	7,320,092	0.0565	0.9435	71.04
34.5	129,696,735	2,101,245	0.0162	0.9838	67.02
35.5	125,923,781	9,013,333	0.0716	0.9284	65.94
36.5	116,838,462	3,038,586	0.0260	0.9740	61.22
37.5	113,508,685	2,595,337	0.0229	0.9771	59.63
38.5	110,878,508	2,012,306	0.0181	0.9819	58.26

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	108,629,367	993,544	0.0091	0.9909	57.21
40.5	92,438,810	1,486,468	0.0161	0.9839	56.68
41.5	95,139,081	895,816	0.0094	0.9906	55.77
42.5	99,536,249	1,318,967	0.0133	0.9867	55.25
43.5	86,455,132	633,825	0.0073	0.9927	54.51
44.5	74,268,181	1,807,743	0.0243	0.9757	54.11
45.5	72,442,049	1,088,137	0.0150	0.9850	52.80
46.5	65,140,480	616,521	0.0095	0.9905	52.00
47.5	54,701,208	2,314,278	0.0423	0.9577	51.51
48.5	50,664,934	2,358,987	0.0466	0.9534	49.33
49.5	51,746,089	510,618	0.0099	0.9901	47.04
50.5	40,324,795	111,363	0.0028	0.9972	46.57
51.5	42,620,812	3,511,867	0.0824	0.9176	46.44
52.5	33,896,003	804,640	0.0237	0.9763	42.62
53.5	28,434,430	436,434	0.0153	0.9847	41.60
54.5	27,980,755	67,785	0.0024	0.9976	40.97
55.5	27,864,414	15,285	0.0005	0.9995	40.87
56.5	27,827,243		0.0000	1.0000	40.84
57.5	27,810,948	428,869	0.0154	0.9846	40.84
58.5	28,422,423		0.0000	1.0000	40.21
59.5	28,360,078		0.0000	1.0000	40.21
60.5	17,300,926	359	0.0000	1.0000	40.21
61.5	16,677,740	125	0.0000	1.0000	40.21
62.5	8,561,145		0.0000	1.0000	40.21
63.5	1,066,754		0.0000	1.0000	40.21
64.5	1,065,364		0.0000	1.0000	40.21
65.5	1,065,295		0.0000	1.0000	40.21
66.5	1,069,428		0.0000	1.0000	40.21
67.5	4,133		0.0000	1.0000	40.21
68.5	4,133		0.0000	1.0000	40.21
69.5	4,133		0.0000	1.0000	40.21
70.5	4,133		0.0000	1.0000	40.21
71.5	4,133		0.0000	1.0000	40.21
72.5	4,133		0.0000	1.0000	40.21
73.5	4,133		0.0000	1.0000	40.21
74.5	4,133		0.0000	1.0000	40.21
75.5					40.21
76.5					
77.5					
78.5					

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

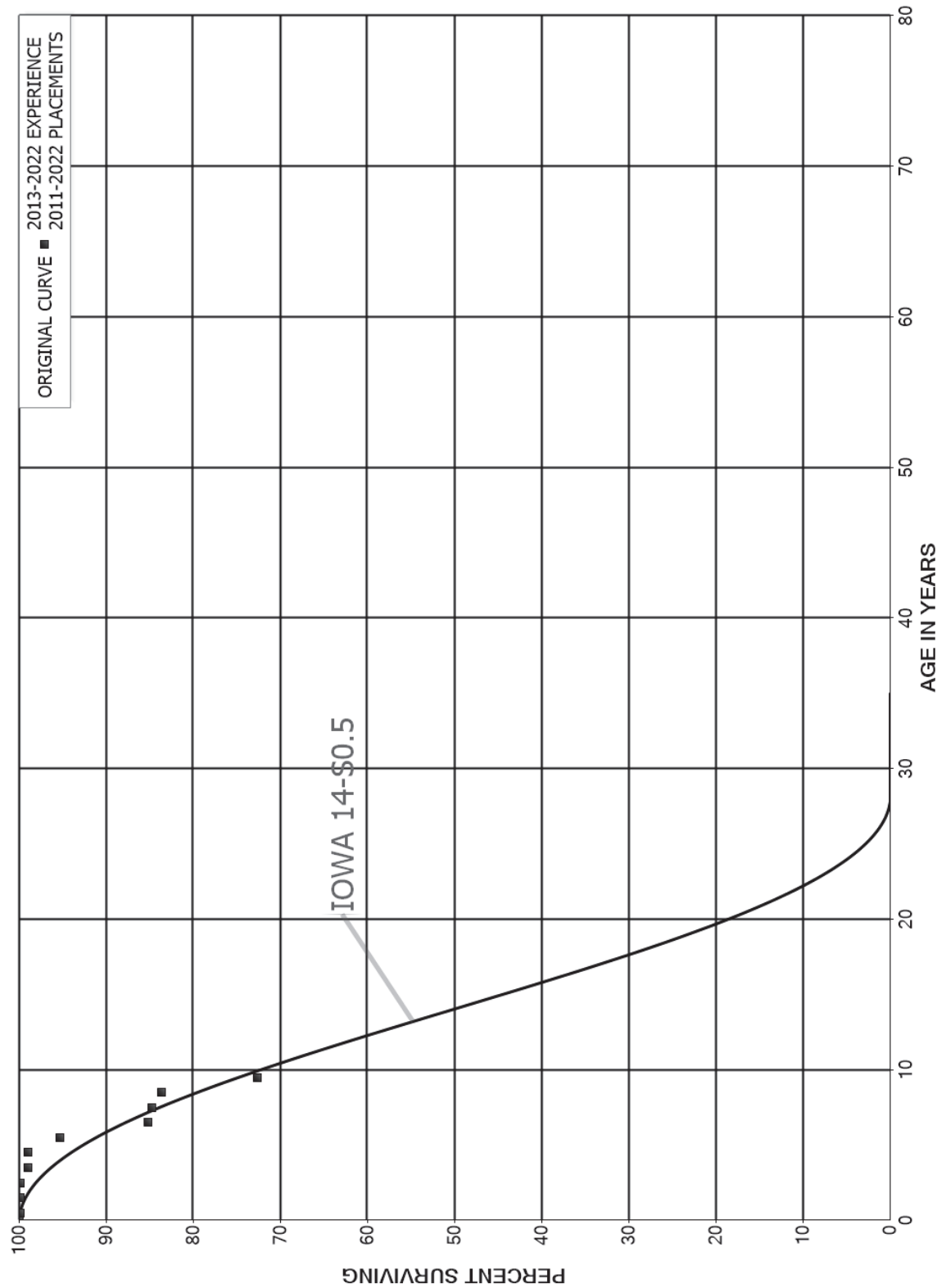
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5					
81.5					
82.5					
83.5					
84.5					
85.5					
86.5					
87.5					
88.5					
89.5					
90.5					
91.5					
92.5	80,000		0.0000		
93.5	80,000		0.0000		
94.5	80,000		0.0000		
95.5	80,000		0.0000		
96.5	80,000		0.0000		
97.5	80,000		0.0000		
98.5	80,000		0.0000		
99.5	80,000		0.0000		
100.5	80,000		0.0000		
101.5	80,000		0.0000		
102.5	80,000		0.0000		
103.5	80,000		0.0000		
104.5	80,000		0.0000		
105.5	80,000		0.0000		
106.5					

DUKE ENERGY INDIANA
ACCOUNT 314.20 TURBOGENERATOR UNITS - EDWARDSPORT IGCC
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 314.20 TURBOGENERATOR UNITS - EDWARDSPOINT IGCC

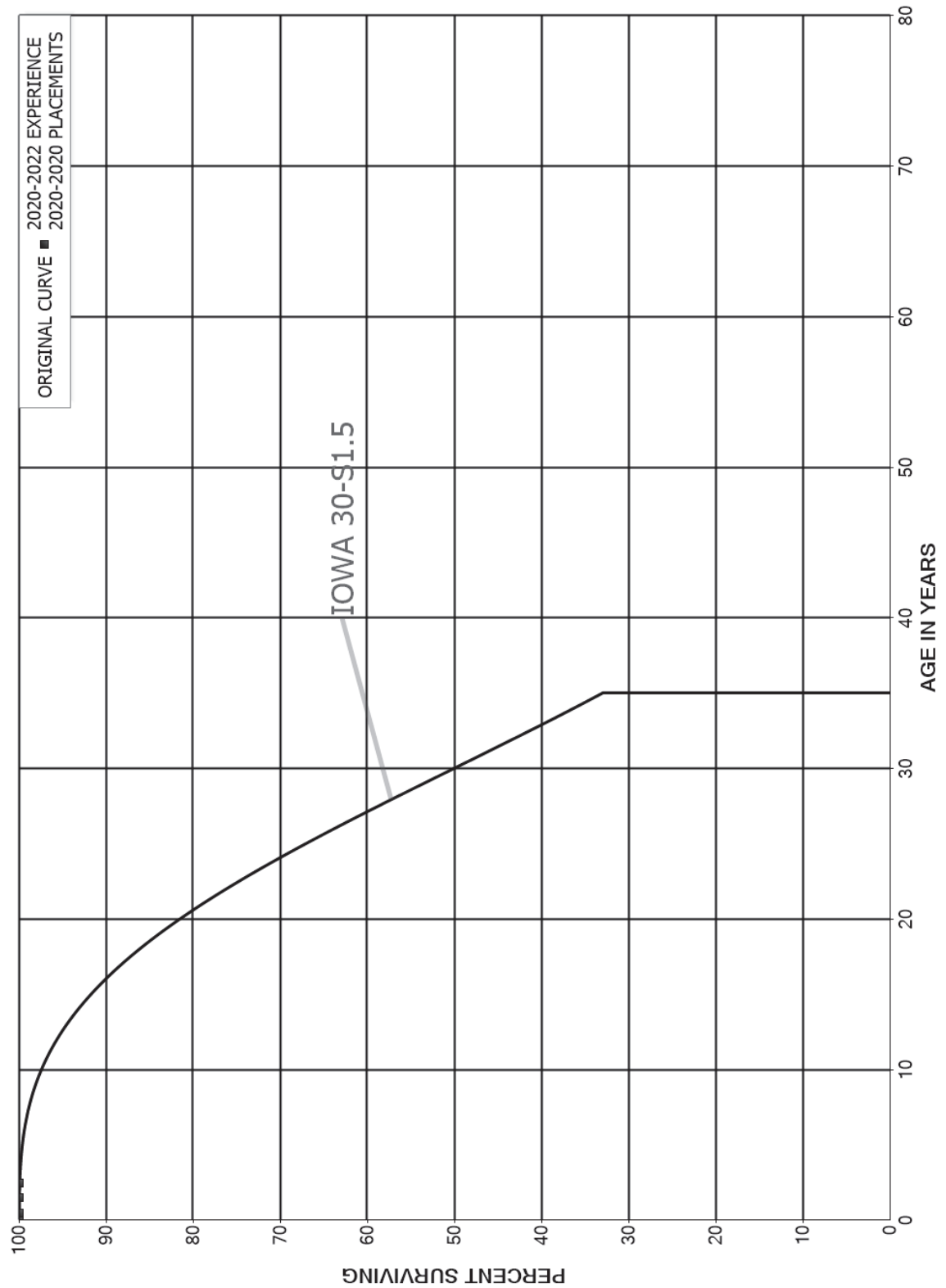
ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2022

EXPERIENCE BAND 2013-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	786,950,703	885,921	0.0011	0.9989	100.00
0.5	784,169,383		0.0000	1.0000	99.89
1.5	780,872,302		0.0000	1.0000	99.89
2.5	770,775,394	7,429,826	0.0096	0.9904	99.89
3.5	751,054,679	13,997	0.0000	1.0000	98.92
4.5	716,608,994	26,585,905	0.0371	0.9629	98.92
5.5	689,975,890	73,370,964	0.1063	0.8937	95.25
6.5	537,460,977	2,348,711	0.0044	0.9956	85.12
7.5	535,096,186	7,394,070	0.0138	0.9862	84.75
8.5	496,873,930	65,209,797	0.1312	0.8688	83.58
9.5					72.61

DUKE ENERGY INDIANA
ACCOUNT 314.30 PRIME MOVERS - EDWARDSPORT IGCC
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

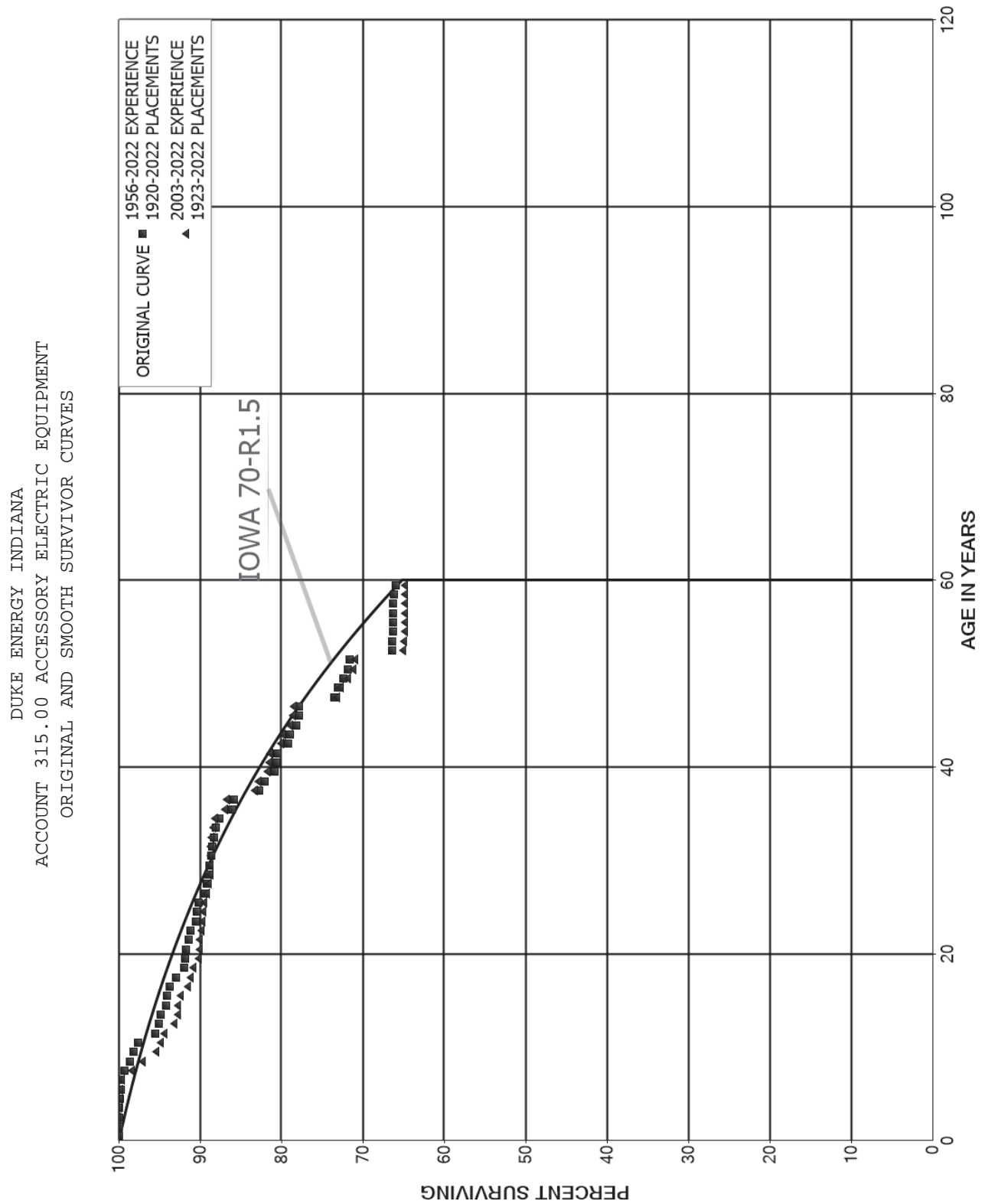
ACCOUNT 314.30 PRIME MOVERS - EDWARDSPORT IGCC

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2020

EXPERIENCE BAND 2020-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	90,429,354		0.0000	1.0000	100.00
0.5	90,429,354		0.0000	1.0000	100.00
1.5	90,429,354		0.0000	1.0000	100.00
2.5					100.00



DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	190,153,857		0.0000	1.0000	100.00
0.5	180,142,016	18,012	0.0001	0.9999	100.00
1.5	175,464,697		0.0000	1.0000	99.99
2.5	175,798,773	108,528	0.0006	0.9994	99.99
3.5	169,976,867	91,189	0.0005	0.9995	99.93
4.5	169,001,900	178,194	0.0011	0.9989	99.87
5.5	166,165,866	73,095	0.0004	0.9996	99.77
6.5	157,359,930	683,647	0.0043	0.9957	99.73
7.5	146,842,012	984,194	0.0067	0.9933	99.29
8.5	141,194,203	664,213	0.0047	0.9953	98.63
9.5	138,891,418	728,112	0.0052	0.9948	98.16
10.5	138,020,181	3,095,205	0.0224	0.9776	97.65
11.5	129,123,705	511,930	0.0040	0.9960	95.46
12.5	127,993,834	310,951	0.0024	0.9976	95.08
13.5	127,535,892	847,580	0.0066	0.9934	94.85
14.5	126,168,152	256,867	0.0020	0.9980	94.22
15.5	124,263,848	423,172	0.0034	0.9966	94.03
16.5	123,684,910	958,080	0.0077	0.9923	93.71
17.5	122,471,947	1,285,817	0.0105	0.9895	92.98
18.5	121,059,950	269,590	0.0022	0.9978	92.00
19.5	118,611,739	105,665	0.0009	0.9991	91.80
20.5	117,955,864	481,701	0.0041	0.9959	91.72
21.5	117,034,723	165,386	0.0014	0.9986	91.34
22.5	116,550,480	877,439	0.0075	0.9925	91.21
23.5	111,419,205	110,998	0.0010	0.9990	90.53
24.5	109,910,667	300,500	0.0027	0.9973	90.44
25.5	107,696,405	953,664	0.0089	0.9911	90.19
26.5	103,701,703	249,703	0.0024	0.9976	89.39
27.5	102,180,384	250,789	0.0025	0.9975	89.18
28.5	93,273,722	124,313	0.0013	0.9987	88.96
29.5	90,603,464	189,397	0.0021	0.9979	88.84
30.5	86,648,715	143,957	0.0017	0.9983	88.65
31.5	85,845,839	188,402	0.0022	0.9978	88.51
32.5	85,531,574	204,932	0.0024	0.9976	88.31
33.5	84,244,025	446,329	0.0053	0.9947	88.10
34.5	83,221,840	1,503,549	0.0181	0.9819	87.63
35.5	81,310,268	210,563	0.0026	0.9974	86.05
36.5	81,024,730	2,896,202	0.0357	0.9643	85.83
37.5	78,128,482	702,730	0.0090	0.9910	82.76
38.5	77,089,652	1,081,850	0.0140	0.9860	82.01

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,875,332	217,377	0.0029	0.9971	80.86
40.5	62,330,235	81,359	0.0013	0.9987	80.63
41.5	61,067,487	1,000,249	0.0164	0.9836	80.53
42.5	59,843,839	164,414	0.0027	0.9973	79.21
43.5	51,904,897	534,862	0.0103	0.9897	78.99
44.5	36,628,223	145,200	0.0040	0.9960	78.18
45.5	36,387,387	15,794	0.0004	0.9996	77.87
46.5	29,869,234	1,671,999	0.0560	0.9440	77.83
47.5	22,038,429	116,198	0.0053	0.9947	73.48
48.5	18,610,445	163,291	0.0088	0.9912	73.09
49.5	18,411,454	143,904	0.0078	0.9922	72.45
50.5	15,283,999	54,354	0.0036	0.9964	71.88
51.5	15,212,506	1,103,777	0.0726	0.9274	71.63
52.5	10,473,667	5,898	0.0006	0.9994	66.43
53.5	8,278,645	11,966	0.0014	0.9986	66.39
54.5	8,212,674	2,795	0.0003	0.9997	66.29
55.5	8,187,048	2,124	0.0003	0.9997	66.27
56.5	8,175,119		0.0000	1.0000	66.26
57.5	8,144,531	7,464	0.0009	0.9991	66.26
58.5	8,128,944	31,645	0.0039	0.9961	66.19
59.5	8,052,447	30,372	0.0038	0.9962	65.94
60.5	5,771,160	5	0.0000	1.0000	65.69
61.5	5,390,457		0.0000	1.0000	65.69
62.5	3,464,671		0.0000	1.0000	65.69
63.5	333,907		0.0000	1.0000	65.69
64.5	333,442		0.0000	1.0000	65.69
65.5	332,267		0.0000	1.0000	65.69
66.5	329,960		0.0000	1.0000	65.69
67.5	111,651		0.0000	1.0000	65.69
68.5	111,468		0.0000	1.0000	65.69
69.5	106,783		0.0000	1.0000	65.69
70.5	106,727		0.0000	1.0000	65.69
71.5	106,727		0.0000	1.0000	65.69
72.5	106,727		0.0000	1.0000	65.69
73.5	106,727		0.0000	1.0000	65.69
74.5	106,525		0.0000	1.0000	65.69
75.5	101,551		0.0000	1.0000	65.69
76.5	101,551		0.0000	1.0000	65.69
77.5	101,551		0.0000	1.0000	65.69
78.5	101,551	407	0.0040	0.9960	65.69

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	101,144	5,474	0.0541	0.9459	65.42
80.5	61,742	8,344	0.1352	0.8648	61.88
81.5	542		0.0000	1.0000	53.52
82.5	542		0.0000	1.0000	53.52
83.5	542		0.0000	1.0000	53.52
84.5	542		0.0000	1.0000	53.52
85.5	7		0.0000	1.0000	53.52
86.5	7		0.0000	1.0000	53.52
87.5	7		0.0000	1.0000	53.52
88.5					53.52

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	68,530,750		0.0000	1.0000	100.00
0.5	59,328,355	17,525	0.0003	0.9997	100.00
1.5	54,239,620		0.0000	1.0000	99.97
2.5	52,622,135	74,849	0.0014	0.9986	99.97
3.5	47,661,250	69,217	0.0015	0.9985	99.83
4.5	46,748,131		0.0000	1.0000	99.68
5.5	42,367,337	71,489	0.0017	0.9983	99.68
6.5	33,003,366	392,271	0.0119	0.9881	99.52
7.5	23,412,860	318,072	0.0136	0.9864	98.33
8.5	27,309,899	496,388	0.0182	0.9818	97.00
9.5	31,160,873	148,796	0.0048	0.9952	95.23
10.5	34,605,916	196,433	0.0057	0.9943	94.78
11.5	31,051,385	397,257	0.0128	0.9872	94.24
12.5	33,595,721	161,861	0.0048	0.9952	93.03
13.5	34,705,395	320	0.0000	1.0000	92.59
14.5	35,114,008	121,760	0.0035	0.9965	92.59
15.5	33,623,465	320,167	0.0095	0.9905	92.26
16.5	33,222,948	126,446	0.0038	0.9962	91.39
17.5	32,874,007	122,412	0.0037	0.9963	91.04
18.5	32,696,126	217,433	0.0067	0.9933	90.70
19.5	31,202,152	31,844	0.0010	0.9990	90.10
20.5	47,620,366	16,554	0.0003	0.9997	90.00
21.5	47,903,905	143,207	0.0030	0.9970	89.97
22.5	47,674,124	66,984	0.0014	0.9986	89.70
23.5	51,511,510	32,437	0.0006	0.9994	89.58
24.5	66,139,824	62,463	0.0009	0.9991	89.52
25.5	64,166,104	283,624	0.0044	0.9956	89.44
26.5	67,434,069	117,831	0.0017	0.9983	89.04
27.5	76,256,340	233,231	0.0031	0.9969	88.89
28.5	67,398,463	25,668	0.0004	0.9996	88.61
29.5	65,239,101		0.0000	1.0000	88.58
30.5	64,885,332	13,984	0.0002	0.9998	88.58
31.5	64,284,606	54,975	0.0009	0.9991	88.56
32.5	68,476,057	186,735	0.0027	0.9973	88.49
33.5	67,347,648	97,697	0.0015	0.9985	88.24
34.5	70,256,576	1,024,061	0.0146	0.9854	88.12
35.5	68,930,735	209,553	0.0030	0.9970	86.83
36.5	68,666,913	2,704,968	0.0394	0.9606	86.57
37.5	65,993,963	323,479	0.0049	0.9951	83.16
38.5	65,398,315	888,183	0.0136	0.9864	82.75

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,383,121	217,376	0.0034	0.9966	81.63
40.5	50,867,908	70,558	0.0014	0.9986	81.35
41.5	50,611,570	789,297	0.0156	0.9844	81.24
42.5	50,829,174	125,622	0.0025	0.9975	79.97
43.5	44,003,927	534,209	0.0121	0.9879	79.77
44.5	30,334,737	123,029	0.0041	0.9959	78.81
45.5	30,156,224	15,794	0.0005	0.9995	78.49
46.5	24,450,405	1,671,724	0.0684	0.9316	78.44
47.5	16,619,875	116,198	0.0070	0.9930	73.08
48.5	14,507,979	163,291	0.0113	0.9887	72.57
49.5	15,892,592	143,904	0.0091	0.9909	71.75
50.5	12,770,822	54,354	0.0043	0.9957	71.10
51.5	13,196,023	1,100,505	0.0834	0.9166	70.80
52.5	9,525,172	5,898	0.0006	0.9994	64.90
53.5	7,911,116	11,966	0.0015	0.9985	64.86
54.5	7,845,290	2,795	0.0004	0.9996	64.76
55.5	7,819,794	850	0.0001	0.9999	64.73
56.5	7,815,287		0.0000	1.0000	64.73
57.5	7,787,007	845	0.0001	0.9999	64.73
58.5	7,996,349	5,731	0.0007	0.9993	64.72
59.5	7,945,948	30,372	0.0038	0.9962	64.67
60.5	5,669,346		0.0000	1.0000	64.43
61.5	5,389,712		0.0000	1.0000	64.43
62.5	3,463,927		0.0000	1.0000	64.43
63.5	333,162		0.0000	1.0000	64.43
64.5	332,698		0.0000	1.0000	64.43
65.5	331,725		0.0000	1.0000	64.43
66.5	329,418		0.0000	1.0000	64.43
67.5	111,109		0.0000	1.0000	64.43
68.5	110,926		0.0000	1.0000	64.43
69.5	106,241		0.0000	1.0000	64.43
70.5	106,185		0.0000	1.0000	64.43
71.5	106,185		0.0000	1.0000	64.43
72.5	106,185		0.0000	1.0000	64.43
73.5	106,185		0.0000	1.0000	64.43
74.5	105,983		0.0000	1.0000	64.43
75.5	101,009		0.0000	1.0000	64.43
76.5	101,544		0.0000	1.0000	64.43
77.5	101,544		0.0000	1.0000	64.43
78.5	101,544	407	0.0040	0.9960	64.43

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

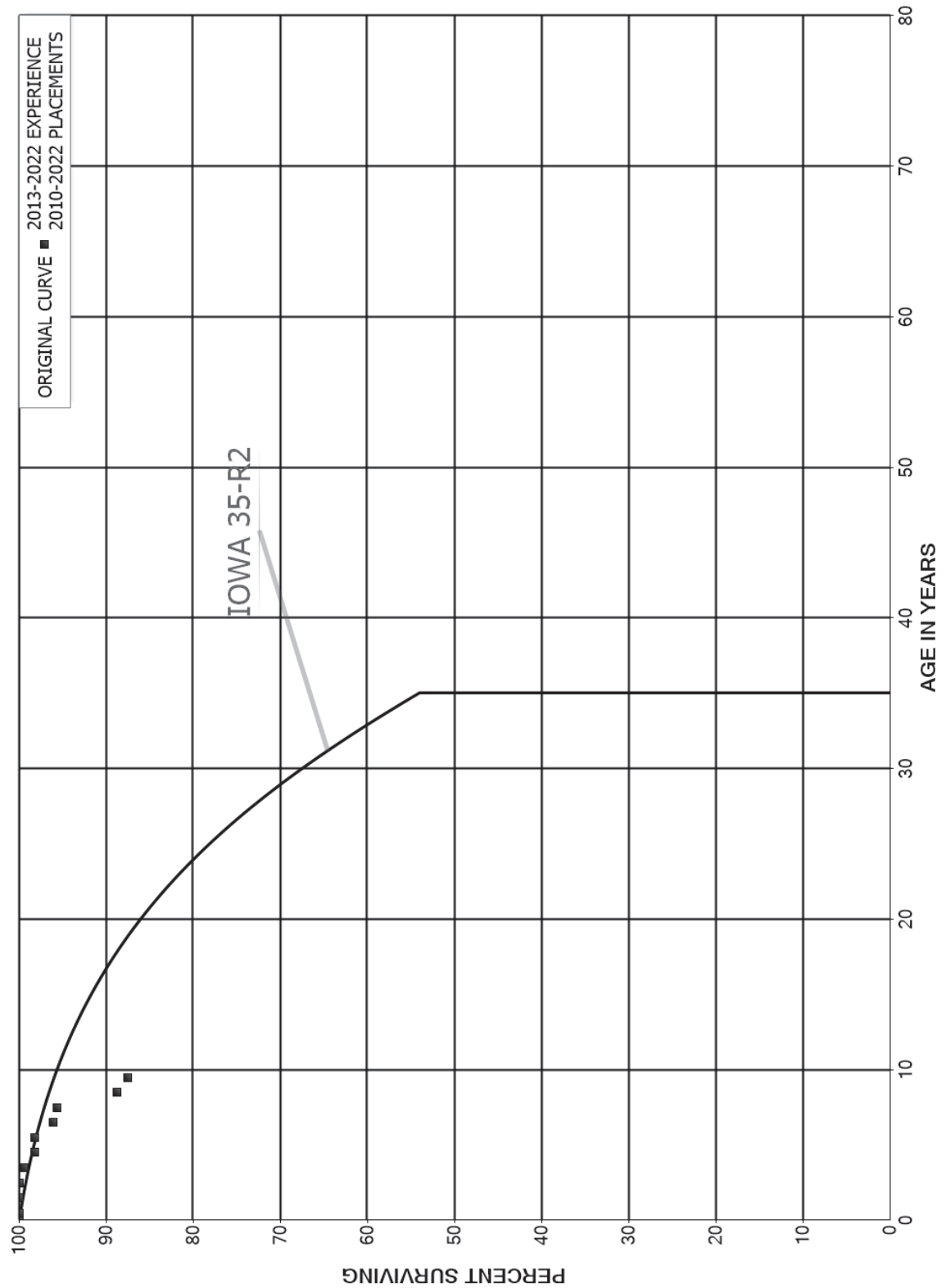
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	101,144	5,474	0.0541	0.9459	64.17
80.5	61,742	8,344	0.1352	0.8648	60.70
81.5	542		0.0000	1.0000	52.49
82.5	542		0.0000	1.0000	52.49
83.5	542		0.0000	1.0000	52.49
84.5	542		0.0000	1.0000	52.49
85.5	7		0.0000	1.0000	52.49
86.5	7		0.0000	1.0000	52.49
87.5	7		0.0000	1.0000	52.49
88.5					52.49

DUKE ENERGY INDIANA
ACCOUNT 315.20 ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

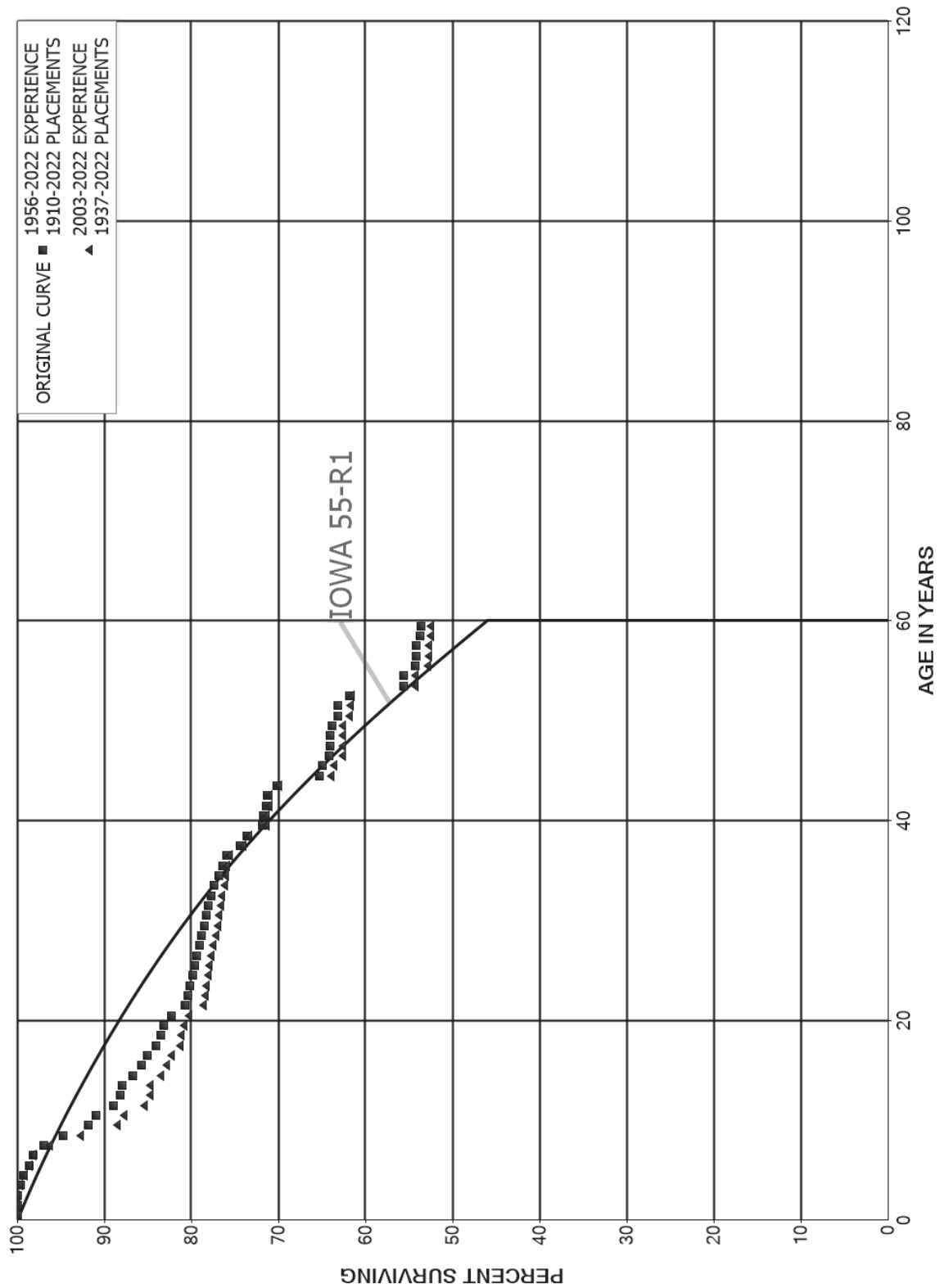
ACCOUNT 315.20 ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPOINT IGCC

ORIGINAL LIFE TABLE

PLACEMENT BAND 2010-2022

EXPERIENCE BAND 2013-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,338,671		0.0000	1.0000	100.00
0.5	49,298,547		0.0000	1.0000	100.00
1.5	49,097,741		0.0000	1.0000	100.00
2.5	44,999,639	283,992	0.0063	0.9937	100.00
3.5	44,683,801	558,622	0.0125	0.9875	99.37
4.5	42,952,696		0.0000	1.0000	98.13
5.5	42,952,696	899,060	0.0209	0.9791	98.13
6.5	41,721,587	215,727	0.0052	0.9948	96.07
7.5	40,872,690	2,929,811	0.0717	0.9283	95.58
8.5	37,683,632	519,449	0.0138	0.9862	88.72
9.5					87.50

DUKE ENERGY INDIANA
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	207,881,829	67,310	0.0003	0.9997	100.00
0.5	182,963,559	36,438	0.0002	0.9998	99.97
1.5	183,104,244	101,038	0.0006	0.9994	99.95
2.5	182,972,327	478,107	0.0026	0.9974	99.89
3.5	179,491,941	643,636	0.0036	0.9964	99.63
4.5	173,299,710	1,176,993	0.0068	0.9932	99.27
5.5	155,083,560	648,035	0.0042	0.9958	98.60
6.5	152,515,559	1,966,924	0.0129	0.9871	98.19
7.5	146,691,892	3,404,966	0.0232	0.9768	96.92
8.5	140,661,663	4,276,063	0.0304	0.9696	94.67
9.5	134,837,659	1,203,311	0.0089	0.9911	91.79
10.5	129,848,104	2,975,369	0.0229	0.9771	90.97
11.5	125,007,033	997,175	0.0080	0.9920	88.89
12.5	117,933,970	290,205	0.0025	0.9975	88.18
13.5	115,177,582	1,601,502	0.0139	0.9861	87.96
14.5	110,302,002	1,319,181	0.0120	0.9880	86.74
15.5	105,746,006	724,447	0.0069	0.9931	85.70
16.5	100,799,090	1,292,789	0.0128	0.9872	85.12
17.5	92,884,030	532,090	0.0057	0.9943	84.02
18.5	81,459,401	353,970	0.0043	0.9957	83.54
19.5	80,785,454	829,986	0.0103	0.9897	83.18
20.5	77,892,499	1,487,488	0.0191	0.9809	82.33
21.5	74,010,066	332,575	0.0045	0.9955	80.75
22.5	71,858,665	173,497	0.0024	0.9976	80.39
23.5	60,828,308	258,636	0.0043	0.9957	80.20
24.5	58,116,485	183,691	0.0032	0.9968	79.86
25.5	56,096,864	182,670	0.0033	0.9967	79.60
26.5	50,792,134	154,939	0.0031	0.9969	79.34
27.5	48,515,735	197,331	0.0041	0.9959	79.10
28.5	39,662,446	144,305	0.0036	0.9964	78.78
29.5	29,584,508	93,821	0.0032	0.9968	78.49
30.5	26,100,290	78,130	0.0030	0.9970	78.24
31.5	14,120,544	51,499	0.0036	0.9964	78.01
32.5	13,246,061	58,732	0.0044	0.9956	77.73
33.5	12,043,339	79,015	0.0066	0.9934	77.38
34.5	11,314,607	67,193	0.0059	0.9941	76.87
35.5	10,606,744	70,699	0.0067	0.9933	76.42
36.5	10,104,142	206,345	0.0204	0.9796	75.91
37.5	9,516,751	91,876	0.0097	0.9903	74.36
38.5	9,138,630	226,361	0.0248	0.9752	73.64

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,044,450	14,946	0.0019	0.9981	71.82
40.5	6,415,019	23,778	0.0037	0.9963	71.68
41.5	5,630,072	13,365	0.0024	0.9976	71.42
42.5	5,261,647	75,805	0.0144	0.9856	71.25
43.5	4,359,918	304,536	0.0698	0.9302	70.22
44.5	3,024,085	16,523	0.0055	0.9945	65.32
45.5	2,731,774	34,396	0.0126	0.9874	64.96
46.5	2,557,888	2,042	0.0008	0.9992	64.14
47.5	2,381,644	1,715	0.0007	0.9993	64.09
48.5	1,984,622	5,571	0.0028	0.9972	64.04
49.5	1,865,364	21,061	0.0113	0.9887	63.86
50.5	1,499,003	528	0.0004	0.9996	63.14
51.5	1,446,024	29,947	0.0207	0.9793	63.12
52.5	988,781	99,234	0.1004	0.8996	61.81
53.5	708,704	357	0.0005	0.9995	55.61
54.5	688,091	15,654	0.0228	0.9772	55.58
55.5	660,201	1,876	0.0028	0.9972	54.32
56.5	644,332	213	0.0003	0.9997	54.16
57.5	612,934	5,348	0.0087	0.9913	54.15
58.5	565,049	874	0.0015	0.9985	53.67
59.5	543,060	4,277	0.0079	0.9921	53.59
60.5	496,611		0.0000	1.0000	53.17
61.5	445,286	316	0.0007	0.9993	53.17
62.5	334,603		0.0000	1.0000	53.13
63.5	133,239	18	0.0001	0.9999	53.13
64.5	122,920	4,934	0.0401	0.9599	53.12
65.5	109,273	790	0.0072	0.9928	50.99
66.5	105,435	1,371	0.0130	0.9870	50.62
67.5	80,133		0.0000	1.0000	49.96
68.5	73,748	346	0.0047	0.9953	49.96
69.5	71,796	218	0.0030	0.9970	49.73
70.5	67,975	31	0.0005	0.9995	49.58
71.5	57,177	84	0.0015	0.9985	49.56
72.5	44,422		0.0000	1.0000	49.48
73.5	43,093		0.0000	1.0000	49.48
74.5	41,296		0.0000	1.0000	49.48
75.5	9,588		0.0000	1.0000	49.48
76.5	8,768		0.0000	1.0000	49.48
77.5	3,670		0.0000	1.0000	49.48
78.5	3,253	606	0.1864	0.8136	49.48

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,570		0.0000	1.0000	40.26
80.5	1,570	141	0.0900	0.9100	40.26
81.5	1,428		0.0000	1.0000	36.64
82.5	855		0.0000	1.0000	36.64
83.5	811		0.0000	1.0000	36.64
84.5	682		0.0000	1.0000	36.64
85.5					36.64

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	103,606,494	24,306	0.0002	0.9998	100.00
0.5	83,011,476		0.0000	1.0000	99.98
1.5	86,475,857	68,528	0.0008	0.9992	99.98
2.5	90,146,497	235,379	0.0026	0.9974	99.90
3.5	89,878,705	472,734	0.0053	0.9947	99.64
4.5	86,942,339	538,952	0.0062	0.9938	99.11
5.5	71,608,635	287,608	0.0040	0.9960	98.50
6.5	75,413,516	1,494,144	0.0198	0.9802	98.10
7.5	72,861,188	2,688,010	0.0369	0.9631	96.16
8.5	80,560,334	3,627,445	0.0450	0.9550	92.61
9.5	97,763,765	920,413	0.0094	0.9906	88.44
10.5	96,770,856	2,584,835	0.0267	0.9733	87.61
11.5	104,881,904	793,866	0.0076	0.9924	85.27
12.5	99,387,198	69,551	0.0007	0.9993	84.62
13.5	98,368,980	1,376,251	0.0140	0.9860	84.56
14.5	94,673,747	803,283	0.0085	0.9915	83.38
15.5	91,562,648	504,597	0.0055	0.9945	82.67
16.5	87,583,347	1,099,086	0.0125	0.9875	82.22
17.5	80,348,521	164,360	0.0020	0.9980	81.19
18.5	69,407,116	225,930	0.0033	0.9967	81.02
19.5	69,696,847	504,074	0.0072	0.9928	80.76
20.5	69,032,457	1,420,736	0.0206	0.9794	80.17
21.5	66,181,960	166,223	0.0025	0.9975	78.52
22.5	64,678,383	93,055	0.0014	0.9986	78.32
23.5	54,643,485	146,102	0.0027	0.9973	78.21
24.5	53,241,324	108,938	0.0020	0.9980	78.00
25.5	51,673,888	164,421	0.0032	0.9968	77.84
26.5	46,641,912	123,197	0.0026	0.9974	77.60
27.5	45,222,825	177,560	0.0039	0.9961	77.39
28.5	36,703,970	110,259	0.0030	0.9970	77.09
29.5	26,798,855	64,337	0.0024	0.9976	76.86
30.5	23,778,934	42,444	0.0018	0.9982	76.67
31.5	11,924,333	26,994	0.0023	0.9977	76.53
32.5	11,633,161	45,051	0.0039	0.9961	76.36
33.5	10,546,144	12,442	0.0012	0.9988	76.06
34.5	10,046,023	17,158	0.0017	0.9983	75.98
35.5	9,433,584	36,329	0.0039	0.9961	75.85
36.5	8,985,553	192,015	0.0214	0.9786	75.55
37.5	8,425,604	72,051	0.0086	0.9914	73.94
38.5	8,101,403	217,847	0.0269	0.9731	73.31

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,029,775	7,921	0.0011	0.9989	71.34
40.5	5,417,663	20,310	0.0037	0.9963	71.25
41.5	4,653,947		0.0000	1.0000	70.99
42.5	4,357,852	67,855	0.0156	0.9844	70.99
43.5	3,490,278	302,574	0.0867	0.9133	69.88
44.5	2,345,773	11,320	0.0048	0.9952	63.82
45.5	2,088,912	32,944	0.0158	0.9842	63.52
46.5	1,937,368		0.0000	1.0000	62.51
47.5	1,773,294		0.0000	1.0000	62.51
48.5	1,410,614	46	0.0000	1.0000	62.51
49.5	1,402,867	18,763	0.0134	0.9866	62.51
50.5	1,051,250	235	0.0002	0.9998	61.68
51.5	1,034,819	2,422	0.0023	0.9977	61.66
52.5	825,701	98,764	0.1196	0.8804	61.52
53.5	622,065		0.0000	1.0000	54.16
54.5	605,446	15,464	0.0255	0.9745	54.16
55.5	610,627	1,801	0.0029	0.9971	52.78
56.5	600,143	188	0.0003	0.9997	52.62
57.5	573,796	2,850	0.0050	0.9950	52.60
58.5	555,037		0.0000	1.0000	52.34
59.5	535,444	4,277	0.0080	0.9920	52.34
60.5	489,302		0.0000	1.0000	51.93
61.5	438,293	194	0.0004	0.9996	51.93
62.5	328,574		0.0000	1.0000	51.90
63.5	128,677	18	0.0001	0.9999	51.90
64.5	118,653	4,934	0.0416	0.9584	51.89
65.5	109,204	790	0.0072	0.9928	49.74
66.5	105,366	1,333	0.0126	0.9874	49.38
67.5	80,102		0.0000	1.0000	48.75
68.5	73,717	346	0.0047	0.9953	48.75
69.5	71,765	218	0.0030	0.9970	48.52
70.5	67,944		0.0000	1.0000	48.38
71.5	57,177	84	0.0015	0.9985	48.38
72.5	44,422		0.0000	1.0000	48.31
73.5	43,093		0.0000	1.0000	48.31
74.5	41,296		0.0000	1.0000	48.31
75.5	9,588		0.0000	1.0000	48.31
76.5	8,768		0.0000	1.0000	48.31
77.5	3,670		0.0000	1.0000	48.31
78.5	3,253	606	0.1864	0.8136	48.31

DUKE ENERGY INDIANA

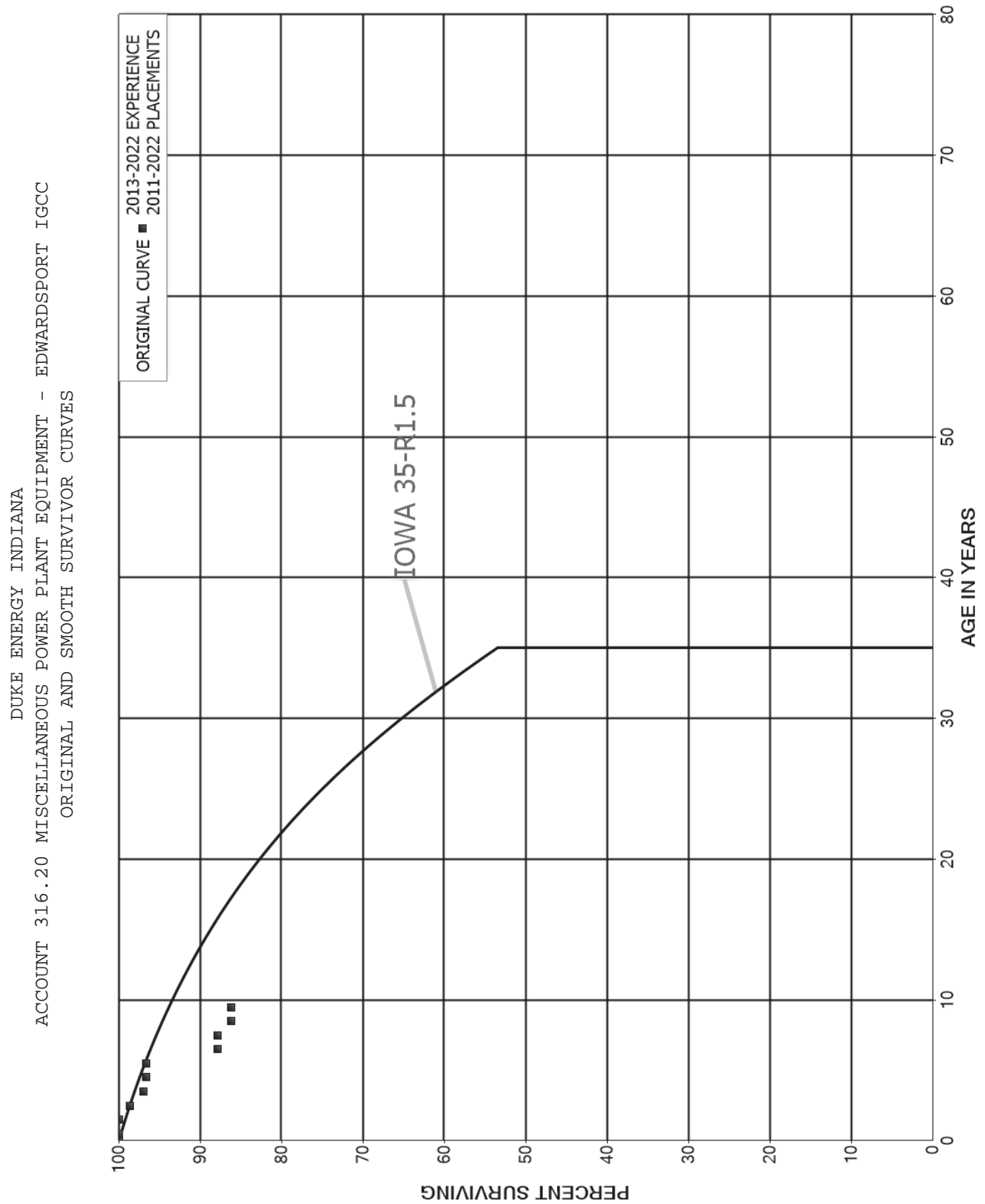
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,570		0.0000	1.0000	39.30
80.5	1,570	141	0.0900	0.9100	39.30
81.5	1,428		0.0000	1.0000	35.76
82.5	855		0.0000	1.0000	35.76
83.5	811		0.0000	1.0000	35.76
84.5	682		0.0000	1.0000	35.76
85.5					35.76



DUKE ENERGY INDIANA

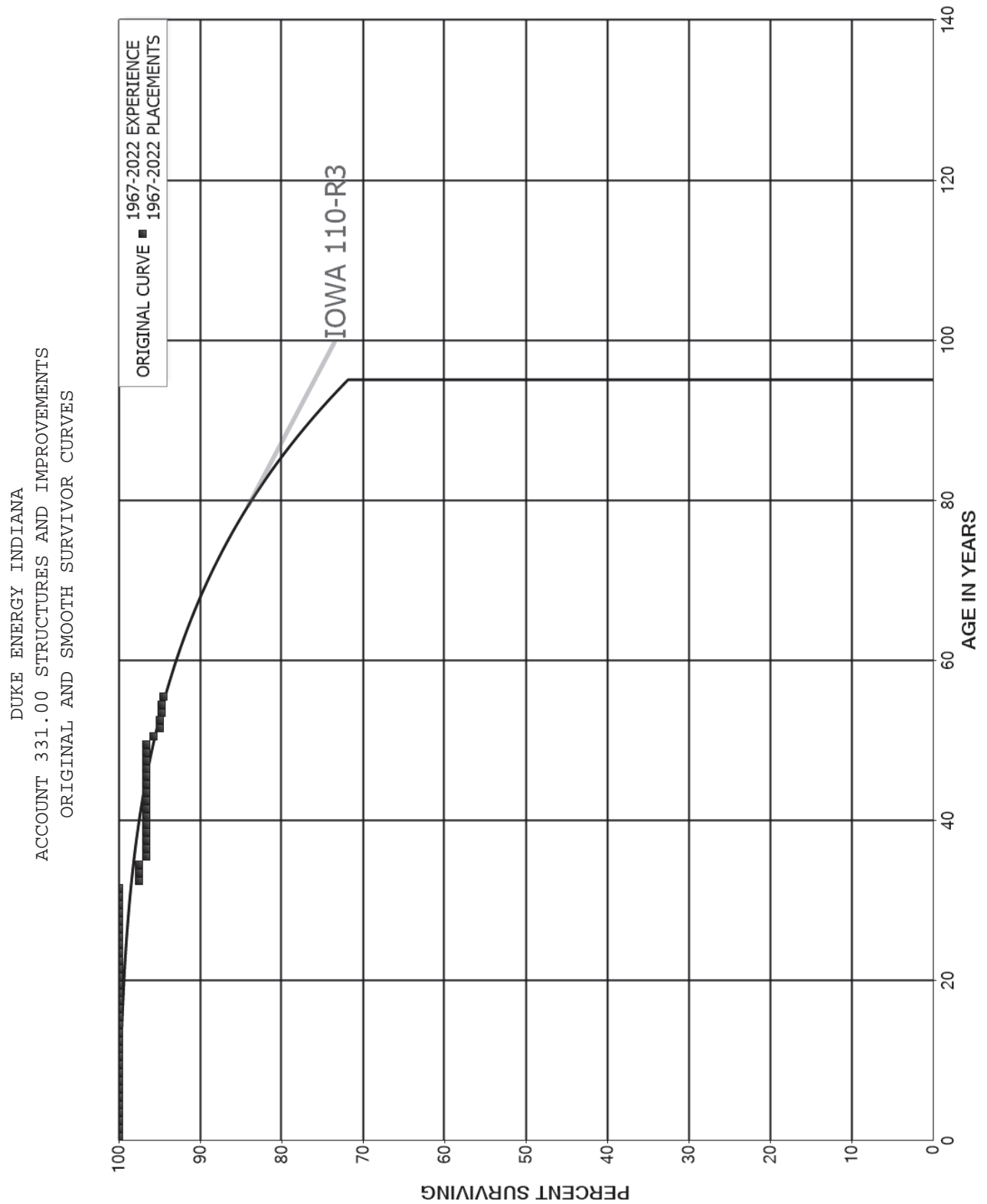
ACCOUNT 316.20 MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2022

EXPERIENCE BAND 2013-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,868,550		0.0000	1.0000	100.00
0.5	18,482,822	18,217	0.0010	0.9990	100.00
1.5	18,406,614	239,120	0.0130	0.9870	99.90
2.5	17,732,274	297,624	0.0168	0.9832	98.60
3.5	15,174,062	54,952	0.0036	0.9964	96.95
4.5	14,413,291		0.0000	1.0000	96.60
5.5	5,991,846	542,484	0.0905	0.9095	96.60
6.5	4,764,541		0.0000	1.0000	87.85
7.5	4,260,584	80,999	0.0190	0.9810	87.85
8.5	3,980,758		0.0000	1.0000	86.18
9.5					86.18



DUKE ENERGY INDIANA

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2022

EXPERIENCE BAND 1967-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,305,971		0.0000	1.0000	100.00
0.5	4,250,223		0.0000	1.0000	100.00
1.5	4,250,223		0.0000	1.0000	100.00
2.5	4,250,223		0.0000	1.0000	100.00
3.5	4,216,352		0.0000	1.0000	100.00
4.5	4,216,352		0.0000	1.0000	100.00
5.5	3,982,697		0.0000	1.0000	100.00
6.5	3,982,697		0.0000	1.0000	100.00
7.5	3,768,099		0.0000	1.0000	100.00
8.5	3,768,099		0.0000	1.0000	100.00
9.5	3,768,099		0.0000	1.0000	100.00
10.5	3,768,099	2,800	0.0007	0.9993	100.00
11.5	3,264,083		0.0000	1.0000	99.93
12.5	3,264,083		0.0000	1.0000	99.93
13.5	3,264,083		0.0000	1.0000	99.93
14.5	3,264,083		0.0000	1.0000	99.93
15.5	3,259,852		0.0000	1.0000	99.93
16.5	3,259,852		0.0000	1.0000	99.93
17.5	3,171,240		0.0000	1.0000	99.93
18.5	3,171,240		0.0000	1.0000	99.93
19.5	3,171,240		0.0000	1.0000	99.93
20.5	3,171,240		0.0000	1.0000	99.93
21.5	3,171,240		0.0000	1.0000	99.93
22.5	3,171,240		0.0000	1.0000	99.93
23.5	3,044,592		0.0000	1.0000	99.93
24.5	3,044,592		0.0000	1.0000	99.93
25.5	2,749,759		0.0000	1.0000	99.93
26.5	2,615,334		0.0000	1.0000	99.93
27.5	2,500,512		0.0000	1.0000	99.93
28.5	2,500,512		0.0000	1.0000	99.93
29.5	2,500,512		0.0000	1.0000	99.93
30.5	2,414,743		0.0000	1.0000	99.93
31.5	2,414,743	59,333	0.0246	0.9754	99.93
32.5	2,355,410		0.0000	1.0000	97.47
33.5	2,355,410		0.0000	1.0000	97.47
34.5	2,348,373	21,165	0.0090	0.9910	97.47
35.5	2,327,208		0.0000	1.0000	96.59
36.5	2,327,208		0.0000	1.0000	96.59
37.5	2,327,208		0.0000	1.0000	96.59
38.5	2,326,407		0.0000	1.0000	96.59

DUKE ENERGY INDIANA

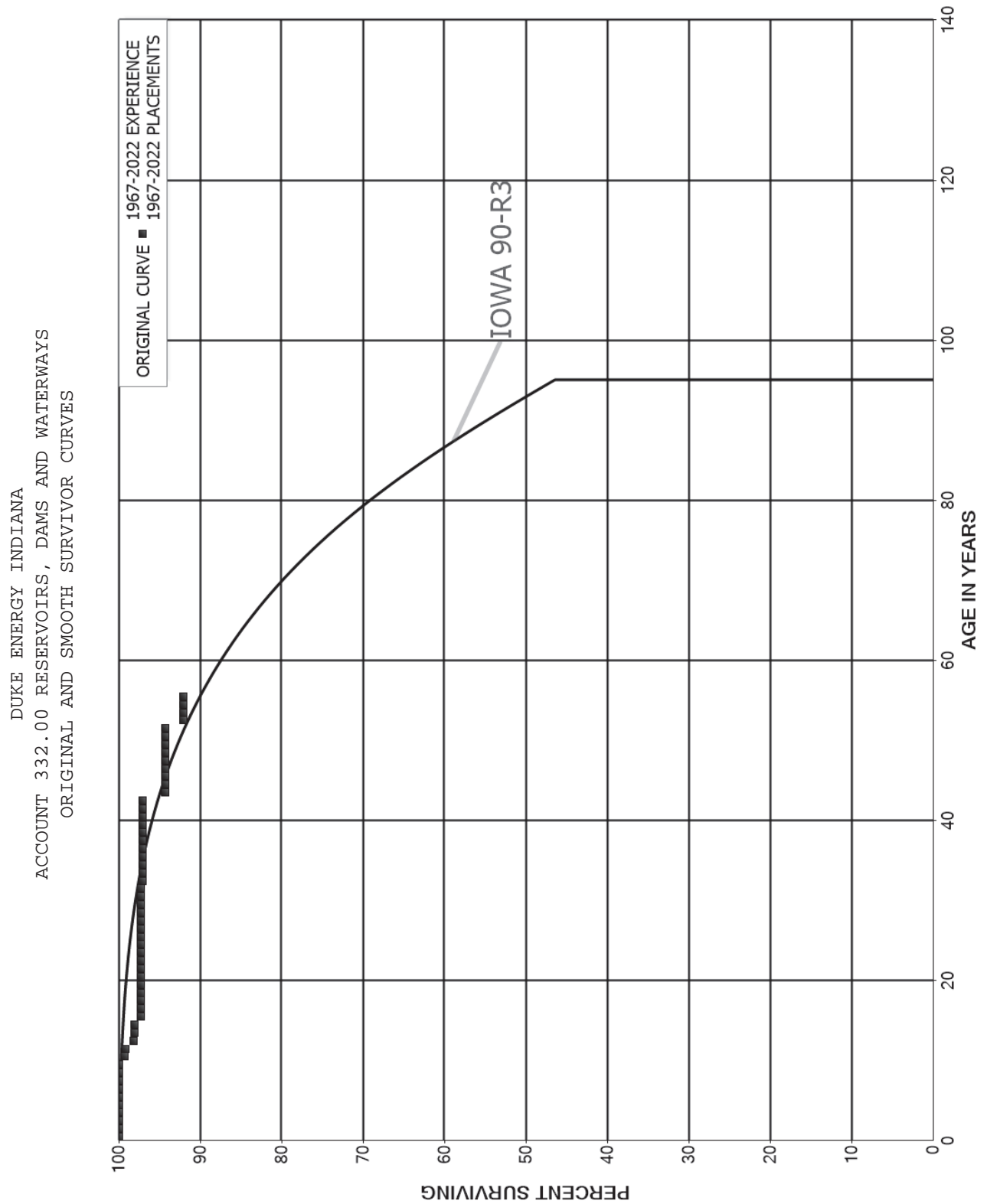
ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2022

EXPERIENCE BAND 1967-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,326,407		0.0000	1.0000	96.59
40.5	2,326,407		0.0000	1.0000	96.59
41.5	2,310,420		0.0000	1.0000	96.59
42.5	2,309,873		0.0000	1.0000	96.59
43.5	2,309,873		0.0000	1.0000	96.59
44.5	2,309,155		0.0000	1.0000	96.59
45.5	2,309,155		0.0000	1.0000	96.59
46.5	2,309,155		0.0000	1.0000	96.59
47.5	2,309,155		0.0000	1.0000	96.59
48.5	2,303,135		0.0000	1.0000	96.59
49.5	2,302,229	21,576	0.0094	0.9906	96.59
50.5	2,280,653	18,839	0.0083	0.9917	95.69
51.5	2,261,814		0.0000	1.0000	94.90
52.5	2,261,814	4,033	0.0018	0.9982	94.90
53.5	2,257,781		0.0000	1.0000	94.73
54.5	2,257,781	5,336	0.0024	0.9976	94.73
55.5					94.50



DUKE ENERGY INDIANA

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2022

EXPERIENCE BAND 1967-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,377,190		0.0000	1.0000	100.00
0.5	16,958,021		0.0000	1.0000	100.00
1.5	16,958,021		0.0000	1.0000	100.00
2.5	16,958,021		0.0000	1.0000	100.00
3.5	16,956,200	4,769	0.0003	0.9997	100.00
4.5	16,951,431	4,423	0.0003	0.9997	99.97
5.5	14,848,494		0.0000	1.0000	99.95
6.5	14,848,494	948	0.0001	0.9999	99.95
7.5	14,847,447		0.0000	1.0000	99.94
8.5	14,847,447		0.0000	1.0000	99.94
9.5	14,847,447	100,142	0.0067	0.9933	99.94
10.5	14,747,305	15,084	0.0010	0.9990	99.27
11.5	14,699,738	144,517	0.0098	0.9902	99.16
12.5	14,553,413	21,584	0.0015	0.9985	98.19
13.5	14,512,296		0.0000	1.0000	98.04
14.5	12,402,872	92,287	0.0074	0.9926	98.04
15.5	12,021,695	0	0.0000	1.0000	97.31
16.5	11,978,502		0.0000	1.0000	97.31
17.5	11,977,502	0	0.0000	1.0000	97.31
18.5	11,977,501		0.0000	1.0000	97.31
19.5	11,971,958		0.0000	1.0000	97.31
20.5	11,966,748		0.0000	1.0000	97.31
21.5	11,966,748		0.0000	1.0000	97.31
22.5	11,958,842		0.0000	1.0000	97.31
23.5	11,958,842		0.0000	1.0000	97.31
24.5	11,932,555		0.0000	1.0000	97.31
25.5	11,932,555		0.0000	1.0000	97.31
26.5	11,174,684		0.0000	1.0000	97.31
27.5	11,174,684		0.0000	1.0000	97.31
28.5	11,174,684		0.0000	1.0000	97.31
29.5	11,174,684		0.0000	1.0000	97.31
30.5	11,174,684		0.0000	1.0000	97.31
31.5	11,174,684	27,828	0.0025	0.9975	97.31
32.5	11,146,856		0.0000	1.0000	97.07
33.5	11,146,856		0.0000	1.0000	97.07
34.5	11,146,856		0.0000	1.0000	97.07
35.5	11,146,856	1,827	0.0002	0.9998	97.07
36.5	11,145,029		0.0000	1.0000	97.06
37.5	11,145,029		0.0000	1.0000	97.06
38.5	11,145,029		0.0000	1.0000	97.06

DUKE ENERGY INDIANA

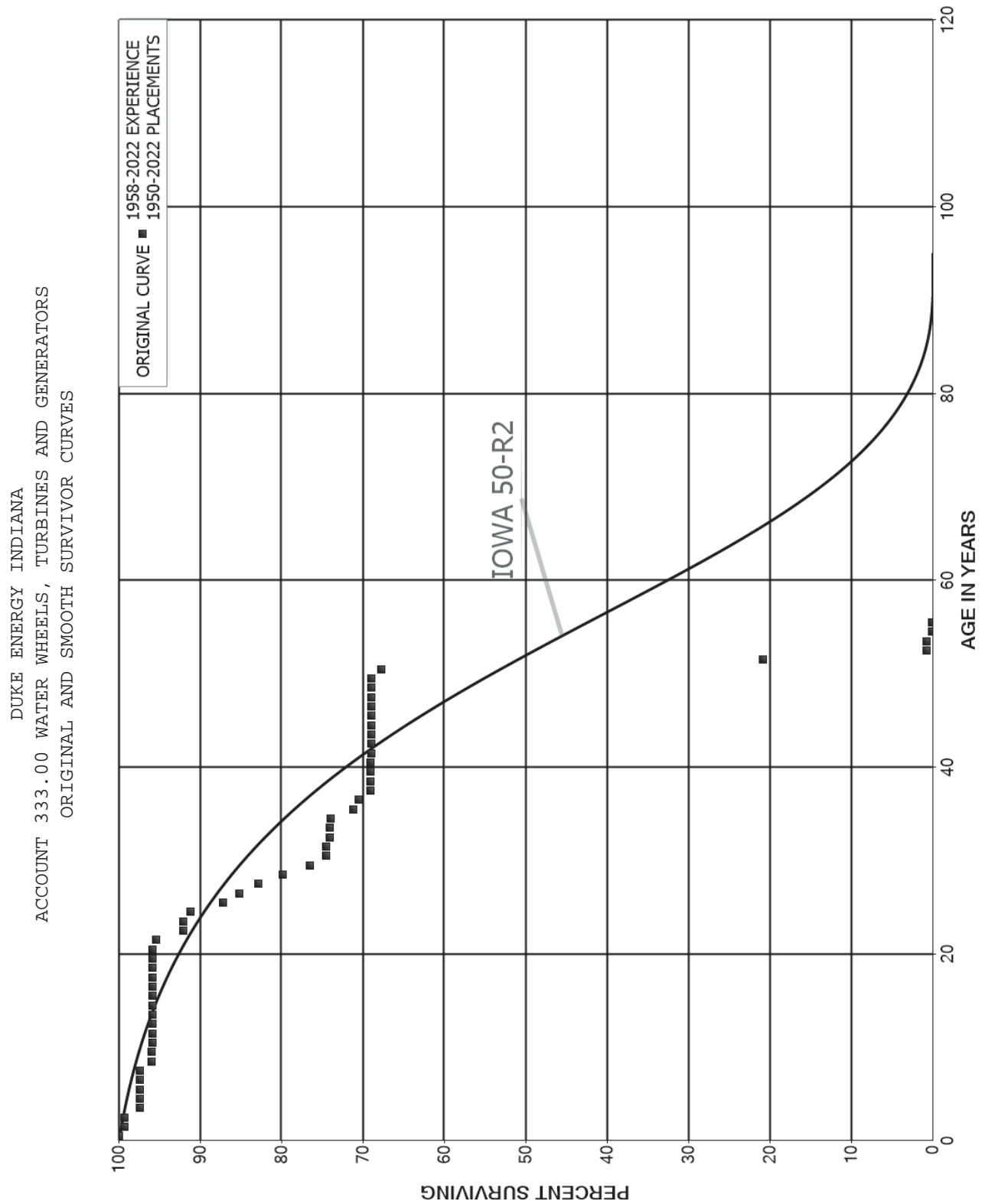
ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2022

EXPERIENCE BAND 1967-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,145,029		0.0000	1.0000	97.06
40.5	11,145,029		0.0000	1.0000	97.06
41.5	11,145,029		0.0000	1.0000	97.06
42.5	11,145,029	318,171	0.0285	0.9715	97.06
43.5	10,826,858		0.0000	1.0000	94.28
44.5	10,826,858		0.0000	1.0000	94.28
45.5	10,826,858		0.0000	1.0000	94.28
46.5	10,826,858		0.0000	1.0000	94.28
47.5	10,826,858		0.0000	1.0000	94.28
48.5	10,826,858		0.0000	1.0000	94.28
49.5	10,826,858		0.0000	1.0000	94.28
50.5	10,826,858		0.0000	1.0000	94.28
51.5	10,826,858	256,103	0.0237	0.9763	94.28
52.5	10,570,756	220	0.0000	1.0000	92.05
53.5	10,570,535		0.0000	1.0000	92.05
54.5	10,570,535		0.0000	1.0000	92.05
55.5					92.05



DUKE ENERGY INDIANA

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2022

EXPERIENCE BAND 1958-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	133,708,445		0.0000	1.0000	100.00
0.5	133,705,990	941,669	0.0070	0.9930	100.00
1.5	92,512,108		0.0000	1.0000	99.30
2.5	55,085,293	1,059,682	0.0192	0.9808	99.30
3.5	54,023,197		0.0000	1.0000	97.39
4.5	8,284,179		0.0000	1.0000	97.39
5.5	8,023,655		0.0000	1.0000	97.39
6.5	8,023,655		0.0000	1.0000	97.39
7.5	8,144,632	120,977	0.0149	0.9851	97.39
8.5	8,023,655		0.0000	1.0000	95.94
9.5	8,023,655	11,524	0.0014	0.9986	95.94
10.5	8,012,131		0.0000	1.0000	95.80
11.5	8,012,131		0.0000	1.0000	95.80
12.5	7,901,406		0.0000	1.0000	95.80
13.5	7,901,406		0.0000	1.0000	95.80
14.5	7,901,406		0.0000	1.0000	95.80
15.5	7,888,011		0.0000	1.0000	95.80
16.5	7,888,011		0.0000	1.0000	95.80
17.5	7,888,011		0.0000	1.0000	95.80
18.5	7,888,011		0.0000	1.0000	95.80
19.5	7,854,933		0.0000	1.0000	95.80
20.5	7,627,209	31,925	0.0042	0.9958	95.80
21.5	7,278,240	255,923	0.0352	0.9648	95.40
22.5	6,639,561		0.0000	1.0000	92.05
23.5	6,615,944	64,894	0.0098	0.9902	92.05
24.5	6,504,632	286,297	0.0440	0.9560	91.14
25.5	6,218,335	140,271	0.0226	0.9774	87.13
26.5	6,078,065	168,034	0.0276	0.9724	85.17
27.5	5,910,031	212,797	0.0360	0.9640	82.81
28.5	5,697,234	233,859	0.0410	0.9590	79.83
29.5	5,463,375	148,566	0.0272	0.9728	76.55
30.5	5,314,809		0.0000	1.0000	74.47
31.5	5,314,809	31,925	0.0060	0.9940	74.47
32.5	5,282,884		0.0000	1.0000	74.02
33.5	5,282,884	1,868	0.0004	0.9996	74.02
34.5	5,281,016	199,228	0.0377	0.9623	74.00
35.5	5,081,788	51,552	0.0101	0.9899	71.21
36.5	5,030,236	97,407	0.0194	0.9806	70.48
37.5	4,932,829		0.0000	1.0000	69.12
38.5	4,932,829	1,550	0.0003	0.9997	69.12

DUKE ENERGY INDIANA

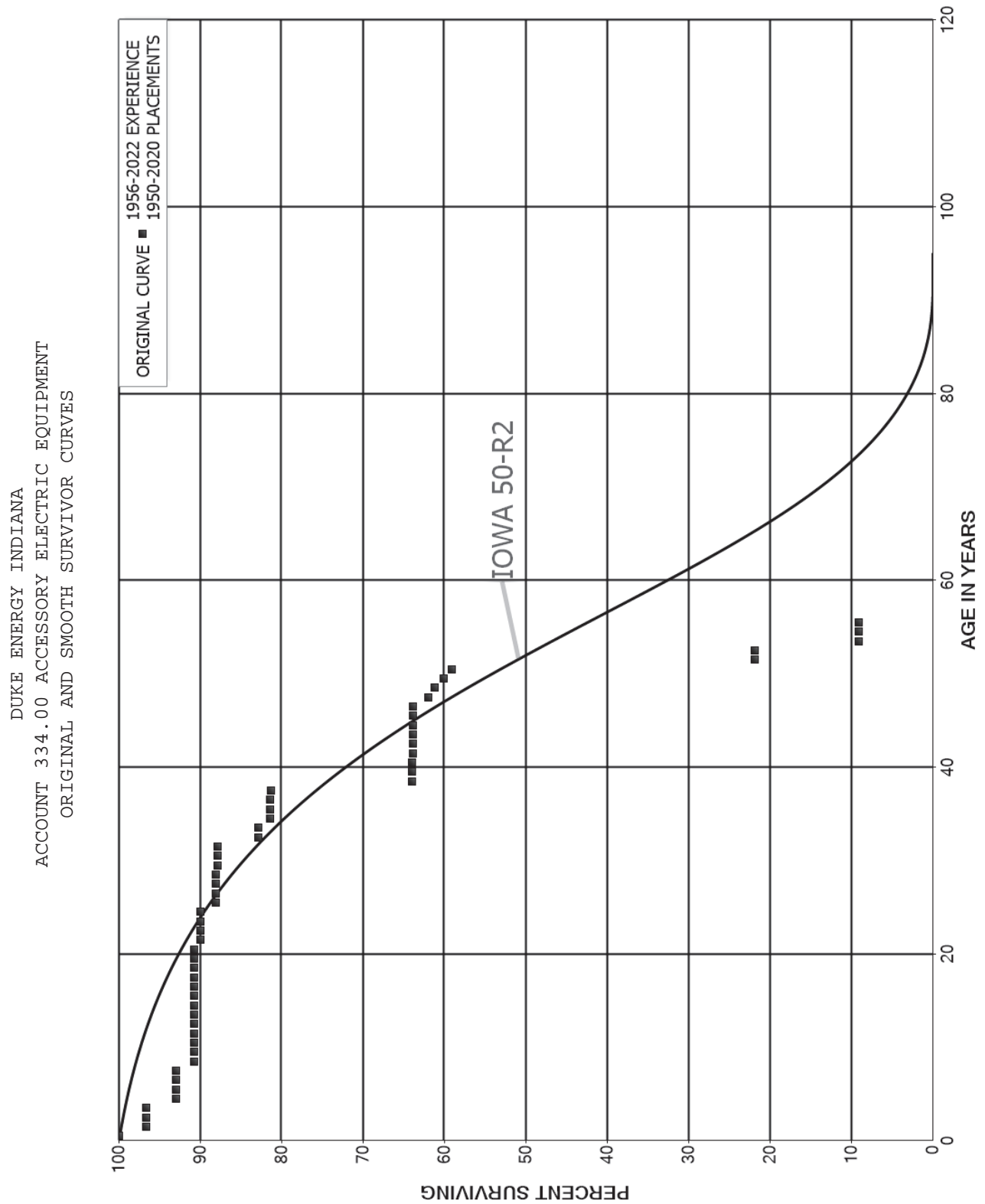
ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2022

EXPERIENCE BAND 1958-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,931,279	1,778	0.0004	0.9996	69.10
40.5	4,929,501	7,475	0.0015	0.9985	69.07
41.5	4,922,026		0.0000	1.0000	68.97
42.5	4,922,026		0.0000	1.0000	68.97
43.5	4,922,026		0.0000	1.0000	68.97
44.5	4,922,026		0.0000	1.0000	68.97
45.5	4,922,026		0.0000	1.0000	68.97
46.5	4,922,026		0.0000	1.0000	68.97
47.5	4,922,026		0.0000	1.0000	68.97
48.5	4,922,026		0.0000	1.0000	68.97
49.5	4,922,026	91,512	0.0186	0.9814	68.97
50.5	4,830,514	3,340,280	0.6915	0.3085	67.69
51.5	1,490,234	1,437,741	0.9648	0.0352	20.88
52.5	52,493	313	0.0060	0.9940	0.74
53.5	52,180	48,136	0.9225	0.0775	0.73
54.5	4,044		0.0000	1.0000	0.06
55.5					0.06



DUKE ENERGY INDIANA

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2020

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,805,057		0.0000	1.0000	100.00
0.5	10,805,057	361,580	0.0335	0.9665	100.00
1.5	10,443,477		0.0000	1.0000	96.65
2.5	8,604,173		0.0000	1.0000	96.65
3.5	4,364,957	164,609	0.0377	0.9623	96.65
4.5	815,780		0.0000	1.0000	93.01
5.5	837,829		0.0000	1.0000	93.01
6.5	837,829		0.0000	1.0000	93.01
7.5	766,956	18,884	0.0246	0.9754	93.01
8.5	748,072		0.0000	1.0000	90.72
9.5	748,072		0.0000	1.0000	90.72
10.5	748,072		0.0000	1.0000	90.72
11.5	748,072		0.0000	1.0000	90.72
12.5	748,072		0.0000	1.0000	90.72
13.5	748,072		0.0000	1.0000	90.72
14.5	748,072		0.0000	1.0000	90.72
15.5	748,072		0.0000	1.0000	90.72
16.5	748,072		0.0000	1.0000	90.72
17.5	725,598		0.0000	1.0000	90.72
18.5	714,797		0.0000	1.0000	90.72
19.5	714,797		0.0000	1.0000	90.72
20.5	714,797	5,885	0.0082	0.9918	90.72
21.5	702,332		0.0000	1.0000	89.97
22.5	702,332		0.0000	1.0000	89.97
23.5	702,332		0.0000	1.0000	89.97
24.5	702,332	14,837	0.0211	0.9789	89.97
25.5	687,496		0.0000	1.0000	88.07
26.5	687,496		0.0000	1.0000	88.07
27.5	687,496		0.0000	1.0000	88.07
28.5	687,496	1,702	0.0025	0.9975	88.07
29.5	685,794		0.0000	1.0000	87.85
30.5	685,794		0.0000	1.0000	87.85
31.5	685,794	38,786	0.0566	0.9434	87.85
32.5	647,008		0.0000	1.0000	82.88
33.5	647,008	11,634	0.0180	0.9820	82.88
34.5	635,374		0.0000	1.0000	81.39
35.5	635,374		0.0000	1.0000	81.39
36.5	635,374	1,238	0.0019	0.9981	81.39
37.5	634,135	134,468	0.2120	0.7880	81.24
38.5	499,667		0.0000	1.0000	64.01

DUKE ENERGY INDIANA

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

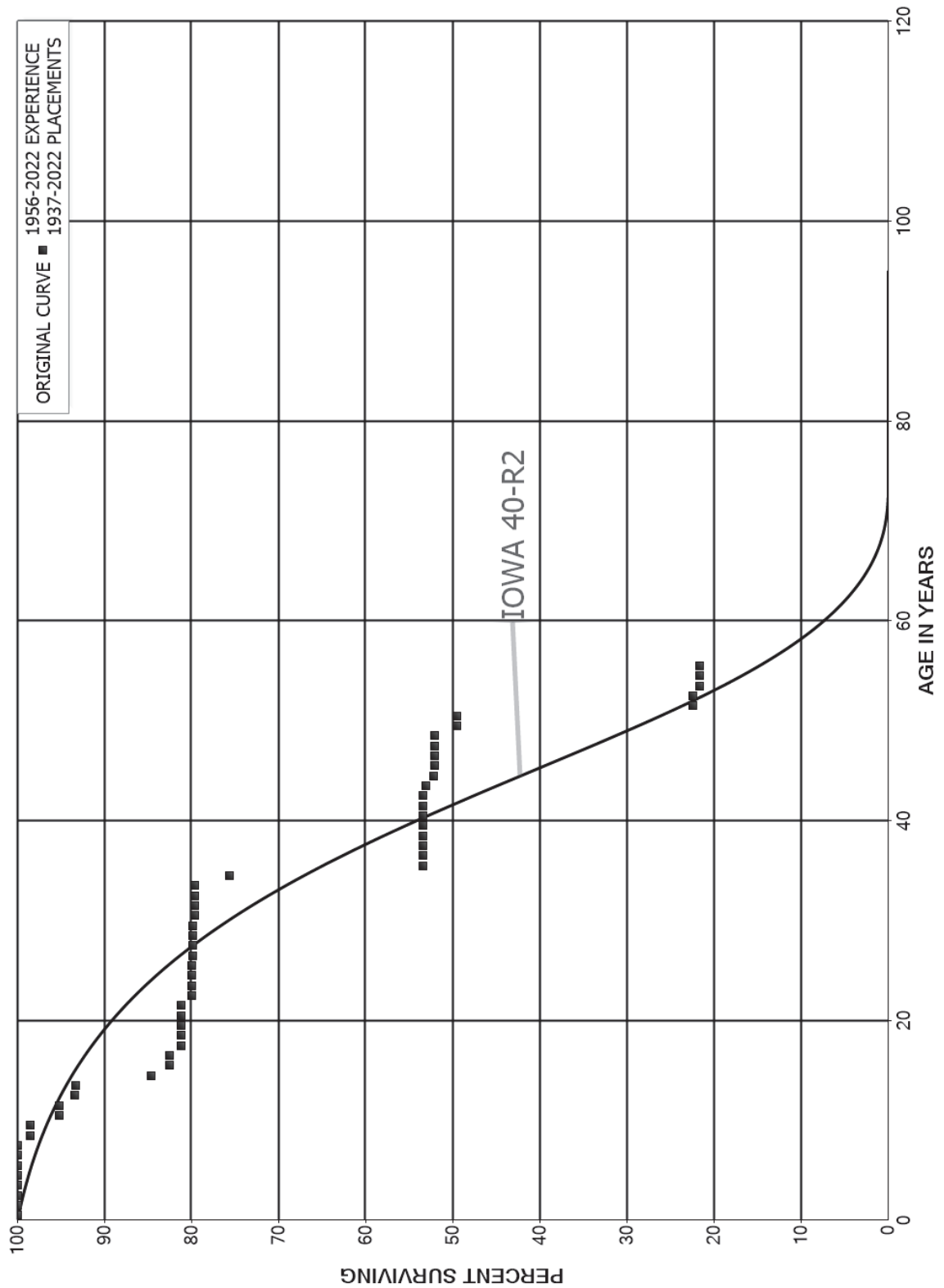
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2020

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	499,667		0.0000	1.0000	64.01
40.5	499,667	1,735	0.0035	0.9965	64.01
41.5	497,931		0.0000	1.0000	63.79
42.5	497,931		0.0000	1.0000	63.79
43.5	497,931		0.0000	1.0000	63.79
44.5	497,931		0.0000	1.0000	63.79
45.5	497,931		0.0000	1.0000	63.79
46.5	497,931	14,149	0.0284	0.9716	63.79
47.5	483,782	6,057	0.0125	0.9875	61.97
48.5	477,725	8,826	0.0185	0.9815	61.20
49.5	468,899	7,434	0.0159	0.9841	60.07
50.5	461,466	290,892	0.6304	0.3696	59.12
51.5	170,573		0.0000	1.0000	21.85
52.5	170,573	99,886	0.5856	0.4144	21.85
53.5	70,688		0.0000	1.0000	9.06
54.5	70,688		0.0000	1.0000	9.06
55.5					9.06

DUKE ENERGY INDIANA
ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,916,115		0.0000	1.0000	100.00
0.5	1,912,538		0.0000	1.0000	100.00
1.5	1,912,538	795	0.0004	0.9996	100.00
2.5	1,911,743		0.0000	1.0000	99.96
3.5	1,462,797		0.0000	1.0000	99.96
4.5	1,015,292		0.0000	1.0000	99.96
5.5	1,034,300		0.0000	1.0000	99.96
6.5	864,570		0.0000	1.0000	99.96
7.5	864,570	12,455	0.0144	0.9856	99.96
8.5	852,405		0.0000	1.0000	98.52
9.5	852,405	28,997	0.0340	0.9660	98.52
10.5	782,483		0.0000	1.0000	95.17
11.5	619,847	11,679	0.0188	0.9812	95.17
12.5	608,168	547	0.0009	0.9991	93.37
13.5	595,382	55,589	0.0934	0.9066	93.29
14.5	524,538	12,601	0.0240	0.9760	84.58
15.5	511,936		0.0000	1.0000	82.55
16.5	499,757	8,226	0.0165	0.9835	82.55
17.5	491,531		0.0000	1.0000	81.19
18.5	478,010	10	0.0000	1.0000	81.19
19.5	478,000		0.0000	1.0000	81.19
20.5	472,053		0.0000	1.0000	81.19
21.5	419,042	6,117	0.0146	0.9854	81.19
22.5	412,925		0.0000	1.0000	80.00
23.5	198,853		0.0000	1.0000	80.00
24.5	189,726		0.0000	1.0000	80.00
25.5	189,726	394	0.0021	0.9979	80.00
26.5	189,332		0.0000	1.0000	79.84
27.5	189,332	34	0.0002	0.9998	79.84
28.5	189,298		0.0000	1.0000	79.82
29.5	189,298	361	0.0019	0.9981	79.82
30.5	188,937	31	0.0002	0.9998	79.67
31.5	188,906		0.0000	1.0000	79.66
32.5	186,669	171	0.0009	0.9991	79.66
33.5	186,498	9,304	0.0499	0.9501	79.58
34.5	177,195	51,945	0.2932	0.7068	75.61
35.5	124,945	48	0.0004	0.9996	53.45
36.5	124,897		0.0000	1.0000	53.43
37.5	124,897		0.0000	1.0000	53.43
38.5	124,897		0.0000	1.0000	53.43

DUKE ENERGY INDIANA

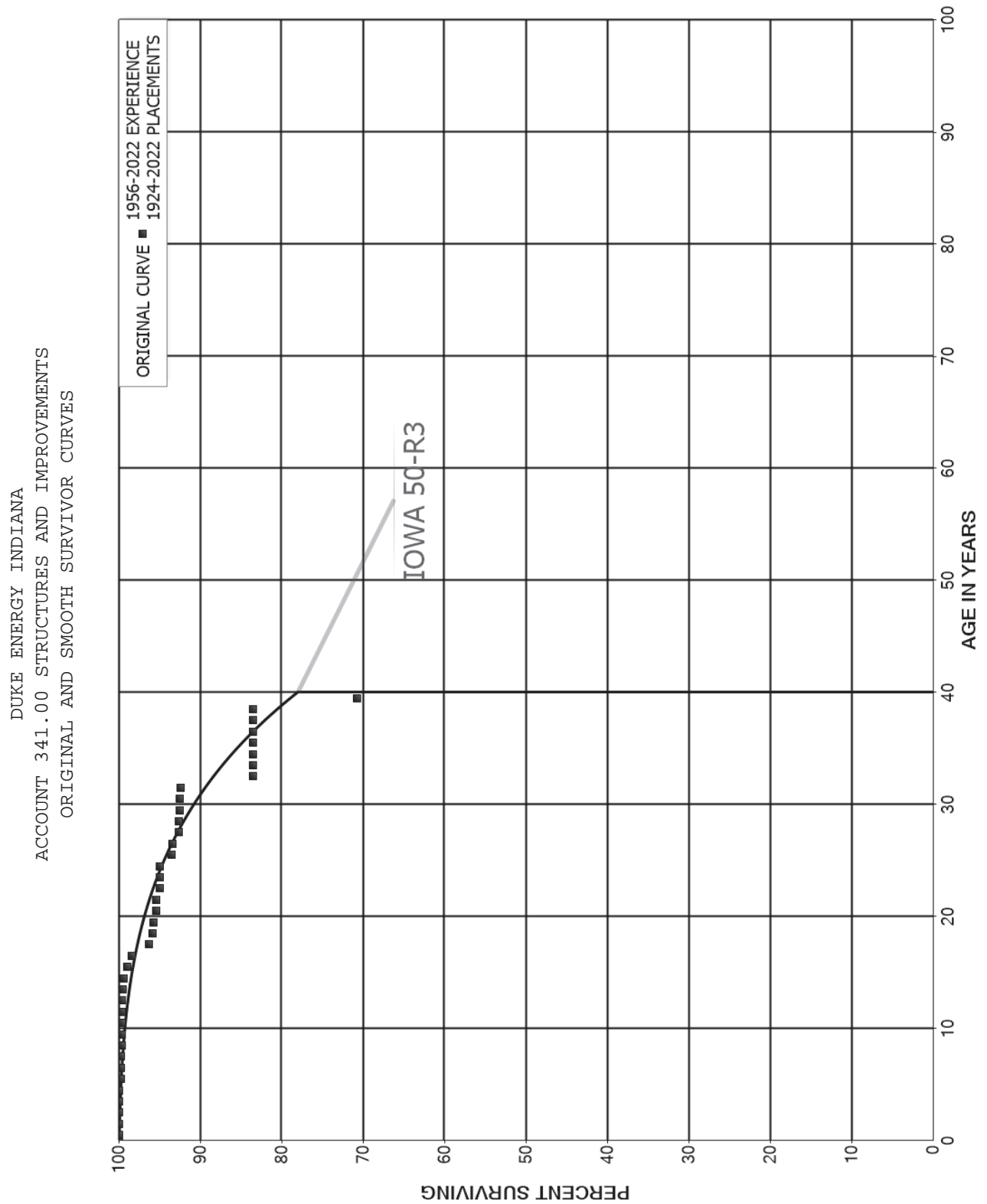
ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	124,897	62	0.0005	0.9995	53.43
40.5	122,104		0.0000	1.0000	53.40
41.5	111,209	75	0.0007	0.9993	53.40
42.5	109,334	684	0.0063	0.9937	53.36
43.5	106,977	1,726	0.0161	0.9839	53.03
44.5	102,512	119	0.0012	0.9988	52.17
45.5	102,393		0.0000	1.0000	52.11
46.5	102,393		0.0000	1.0000	52.11
47.5	101,570		0.0000	1.0000	52.11
48.5	100,744	5,097	0.0506	0.9494	52.11
49.5	95,647		0.0000	1.0000	49.48
50.5	95,647	52,262	0.5464	0.4536	49.48
51.5	42,072		0.0000	1.0000	22.44
52.5	42,072	1,515	0.0360	0.9640	22.44
53.5	40,557		0.0000	1.0000	21.63
54.5	39,664	14	0.0004	0.9996	21.63
55.5					21.63



DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	67,677,959		0.0000	1.0000	100.00
0.5	66,675,096		0.0000	1.0000	100.00
1.5	52,522,940		0.0000	1.0000	100.00
2.5	50,316,425	27,630	0.0005	0.9995	100.00
3.5	50,011,428		0.0000	1.0000	99.95
4.5	49,844,755	89,987	0.0018	0.9982	99.95
5.5	49,129,719	16,064	0.0003	0.9997	99.76
6.5	46,760,624	21,192	0.0005	0.9995	99.73
7.5	45,231,844	12,111	0.0003	0.9997	99.69
8.5	44,574,115		0.0000	1.0000	99.66
9.5	43,194,143		0.0000	1.0000	99.66
10.5	43,605,402	10,725	0.0002	0.9998	99.66
11.5	43,571,982	23,645	0.0005	0.9995	99.64
12.5	47,961,474	26,801	0.0006	0.9994	99.58
13.5	42,885,042	74,841	0.0017	0.9983	99.53
14.5	42,247,236	170,853	0.0040	0.9960	99.35
15.5	42,042,812	238,575	0.0057	0.9943	98.95
16.5	41,687,209	914,269	0.0219	0.9781	98.39
17.5	40,317,085	143,533	0.0036	0.9964	96.23
18.5	40,173,552	62,585	0.0016	0.9984	95.89
19.5	25,962,478	86,213	0.0033	0.9967	95.74
20.5	25,677,077	10,706	0.0004	0.9996	95.42
21.5	20,857,289	103,823	0.0050	0.9950	95.38
22.5	6,628,163		0.0000	1.0000	94.91
23.5	6,617,547		0.0000	1.0000	94.91
24.5	6,619,261	97,622	0.0147	0.9853	94.91
25.5	6,539,042	4,656	0.0007	0.9993	93.51
26.5	6,542,931	59,390	0.0091	0.9909	93.44
27.5	6,487,222		0.0000	1.0000	92.59
28.5	6,519,640	8,249	0.0013	0.9987	92.59
29.5	657,407		0.0000	1.0000	92.48
30.5	634,350	500	0.0008	0.9992	92.48
31.5	516,055	49,734	0.0964	0.9036	92.40
32.5	257,160		0.0000	1.0000	83.50
33.5	257,160		0.0000	1.0000	83.50
34.5	237,923		0.0000	1.0000	83.50
35.5	239,244		0.0000	1.0000	83.50
36.5	239,244		0.0000	1.0000	83.50
37.5	239,244		0.0000	1.0000	83.50
38.5	239,968	36,591	0.1525	0.8475	83.50

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	203,377		0.0000	1.0000	70.77
40.5	203,377		0.0000	1.0000	70.77
41.5	203,377	4,615	0.0227	0.9773	70.77
42.5	198,370		0.0000	1.0000	69.16
43.5	197,442	16,862	0.0854	0.9146	69.16
44.5	183,056	33,333	0.1821	0.8179	63.25
45.5	141,783	22,374	0.1578	0.8422	51.74
46.5	115,728		0.0000	1.0000	43.57
47.5	83,309		0.0000	1.0000	43.57
48.5	70,710		0.0000	1.0000	43.57
49.5	58,417	531	0.0091	0.9909	43.57
50.5	68,161		0.0000	1.0000	43.17
51.5	67,069		0.0000	1.0000	43.17
52.5	48,767		0.0000	1.0000	43.17
53.5	3,489,424		0.0000	1.0000	43.17
54.5	3,488,103		0.0000	1.0000	43.17
55.5	3,487,249		0.0000	1.0000	43.17
56.5	3,487,435		0.0000	1.0000	43.17
57.5	3,486,711		0.0000	1.0000	43.17
58.5	3,486,711	16,580	0.0048	0.9952	43.17
59.5	3,470,131		0.0000	1.0000	42.97
60.5	3,463,914		0.0000	1.0000	42.97
61.5	3,463,914		0.0000	1.0000	42.97
62.5	3,463,128	8,079	0.0023	0.9977	42.97
63.5	3,452,033	8,877	0.0026	0.9974	42.87
64.5	3,442,550		0.0000	1.0000	42.76
65.5	3,442,550	840	0.0002	0.9998	42.76
66.5	3,441,710	16,619	0.0048	0.9952	42.75
67.5	3,425,091	1,463	0.0004	0.9996	42.54
68.5	3,415,811	4,247	0.0012	0.9988	42.52
69.5	3,397,237	22,980	0.0068	0.9932	42.47
70.5	3,364,144	18,018	0.0054	0.9946	42.18
71.5	3,344,602		0.0000	1.0000	41.96
72.5	186		0.0000	1.0000	41.96
73.5	186		0.0000	1.0000	41.96
74.5	559		0.0000	1.0000	41.96
75.5	781		0.0000	1.0000	41.96
76.5	781		0.0000	1.0000	41.96
77.5	781		0.0000	1.0000	41.96
78.5	37,667		0.0000	1.0000	41.96

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

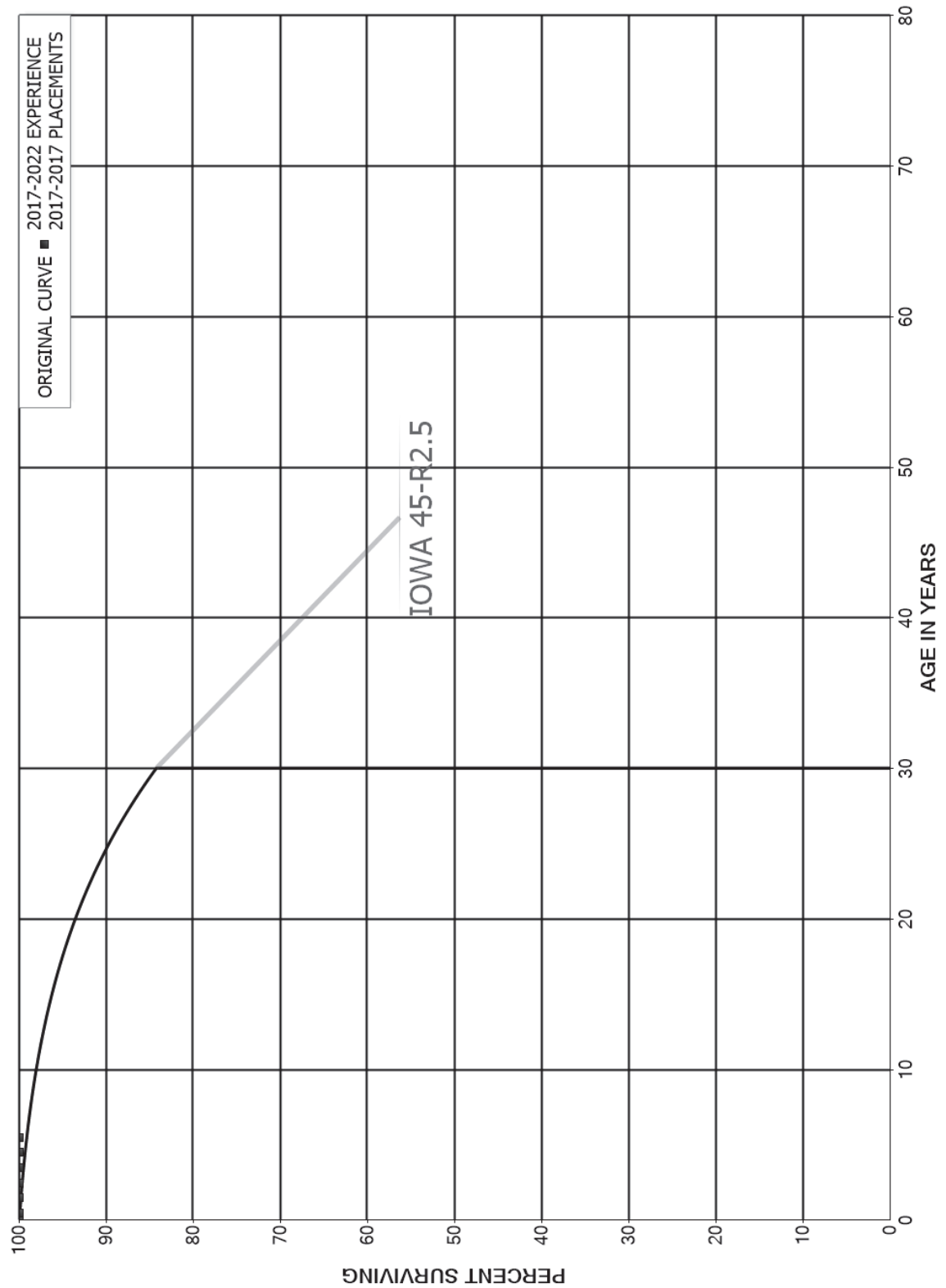
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	88,191		0.0000	1.0000	41.96
80.5	88,191		0.0000	1.0000	41.96
81.5	88,191		0.0000	1.0000	41.96
82.5	88,191		0.0000	1.0000	41.96
83.5	88,191		0.0000	1.0000	41.96
84.5	88,191		0.0000	1.0000	41.96
85.5	88,191		0.0000	1.0000	41.96
86.5	88,191		0.0000	1.0000	41.96
87.5	88,191		0.0000	1.0000	41.96
88.5	88,191		0.0000	1.0000	41.96
89.5	88,191		0.0000	1.0000	41.96
90.5	88,191		0.0000	1.0000	41.96
91.5	88,191		0.0000	1.0000	41.96
92.5	88,191		0.0000	1.0000	41.96
93.5	87,818		0.0000	1.0000	41.96
94.5	87,410	8,130	0.0930	0.9070	41.96
95.5	79,280	679	0.0086	0.9914	38.06
96.5	78,601		0.0000	1.0000	37.73
97.5	41,715		0.0000	1.0000	37.73
98.5					37.73

DUKE ENERGY INDIANA
ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR

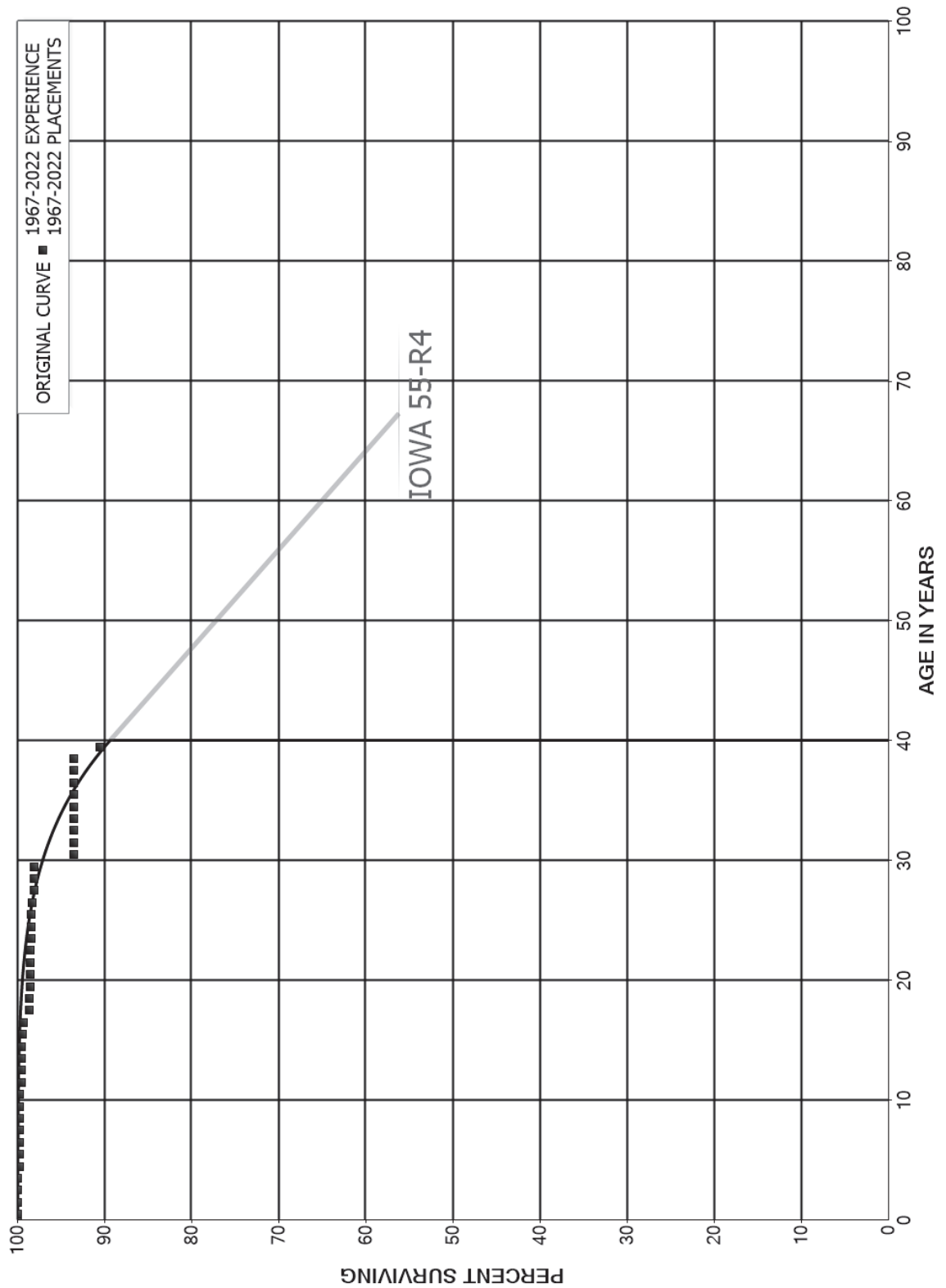
ORIGINAL LIFE TABLE

PLACEMENT BAND 2017-2017

EXPERIENCE BAND 2017-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	401,873		0.0000	1.0000	100.00
0.5	401,873		0.0000	1.0000	100.00
1.5	401,873		0.0000	1.0000	100.00
2.5	401,873		0.0000	1.0000	100.00
3.5	401,873		0.0000	1.0000	100.00
4.5	401,873		0.0000	1.0000	100.00
5.5					100.00

DUKE ENERGY INDIANA
ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2022

EXPERIENCE BAND 1967-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,839,951	24,453	0.0010	0.9990	100.00
0.5	24,684,304	1,320	0.0001	0.9999	99.90
1.5	23,151,260		0.0000	1.0000	99.90
2.5	22,581,591		0.0000	1.0000	99.90
3.5	22,319,013	26,474	0.0012	0.9988	99.90
4.5	21,842,871		0.0000	1.0000	99.78
5.5	21,842,611	11,280	0.0005	0.9995	99.78
6.5	21,807,368		0.0000	1.0000	99.73
7.5	21,806,291		0.0000	1.0000	99.73
8.5	21,437,128		0.0000	1.0000	99.73
9.5	21,401,562		0.0000	1.0000	99.73
10.5	21,372,072	37,873	0.0018	0.9982	99.73
11.5	21,298,969		0.0000	1.0000	99.55
12.5	42,451,151		0.0000	1.0000	99.55
13.5	42,406,229	14,689	0.0003	0.9997	99.55
14.5	42,391,201	70,690	0.0017	0.9983	99.51
15.5	42,320,487	35,342	0.0008	0.9992	99.35
16.5	42,159,009	260,028	0.0062	0.9938	99.27
17.5	40,768,151	35,002	0.0009	0.9991	98.65
18.5	40,733,145	9,460	0.0002	0.9998	98.57
19.5	34,081,578	32,821	0.0010	0.9990	98.55
20.5	34,048,757		0.0000	1.0000	98.45
21.5	33,458,646		0.0000	1.0000	98.45
22.5	3,096,962	251	0.0001	0.9999	98.45
23.5	3,096,711		0.0000	1.0000	98.44
24.5	3,096,711		0.0000	1.0000	98.44
25.5	3,096,711	5,674	0.0018	0.9982	98.44
26.5	3,091,037	6,578	0.0021	0.9979	98.26
27.5	3,084,459		0.0000	1.0000	98.05
28.5	3,084,459		0.0000	1.0000	98.05
29.5	482,648	22,535	0.0467	0.9533	98.05
30.5	460,113		0.0000	1.0000	93.48
31.5	460,113		0.0000	1.0000	93.48
32.5	460,113		0.0000	1.0000	93.48
33.5	460,113		0.0000	1.0000	93.48
34.5	460,113		0.0000	1.0000	93.48
35.5	460,113		0.0000	1.0000	93.48
36.5	460,113		0.0000	1.0000	93.48
37.5	460,113		0.0000	1.0000	93.48
38.5	460,113	14,505	0.0315	0.9685	93.48

DUKE ENERGY INDIANA

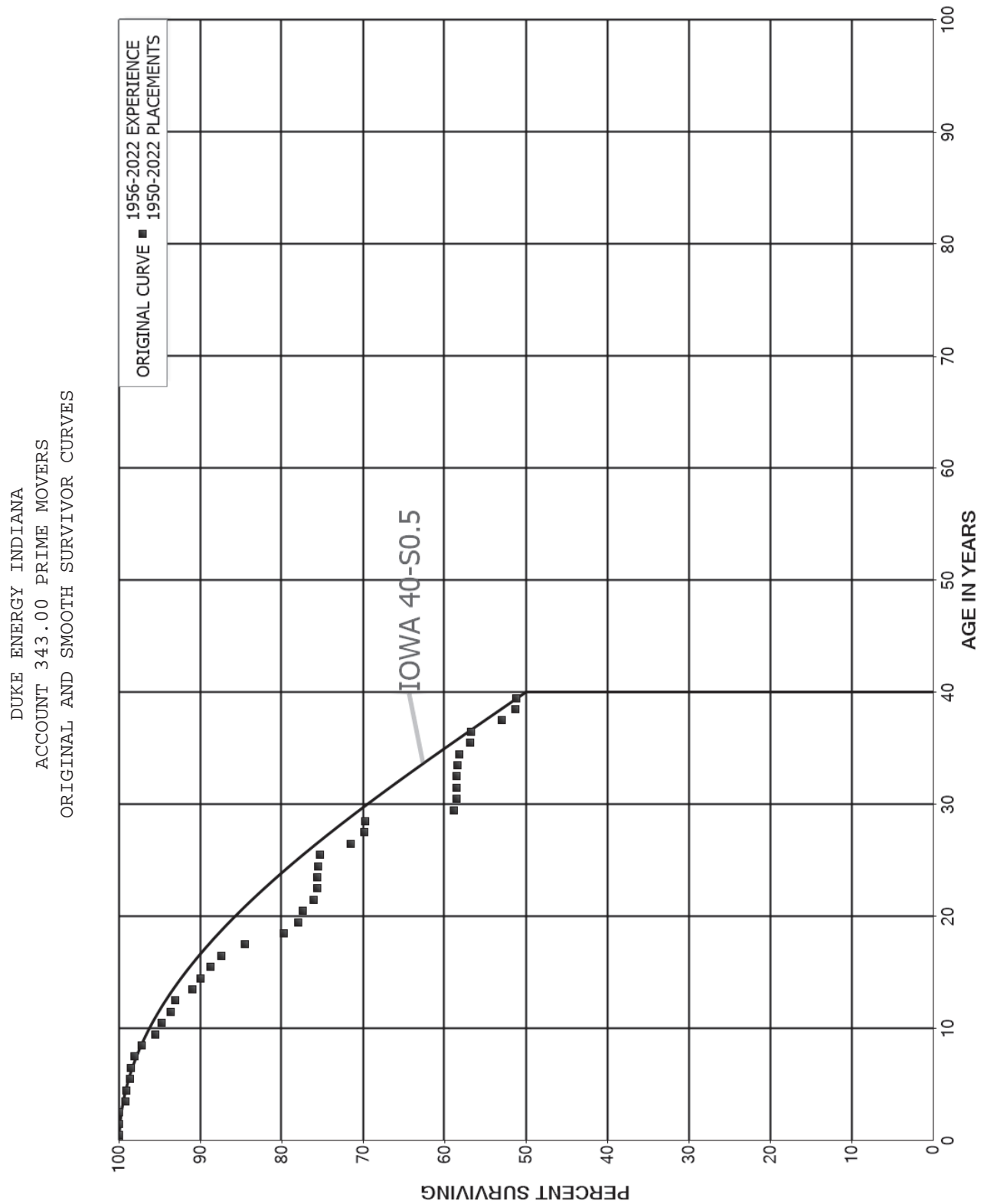
ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2022

EXPERIENCE BAND 1967-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	445,608		0.0000	1.0000	90.53
40.5	445,608		0.0000	1.0000	90.53
41.5	445,608		0.0000	1.0000	90.53
42.5	445,608		0.0000	1.0000	90.53
43.5	445,608		0.0000	1.0000	90.53
44.5	445,608		0.0000	1.0000	90.53
45.5	445,608	135,126	0.3032	0.6968	90.53
46.5	310,483	88,282	0.2843	0.7157	63.08
47.5	222,200		0.0000	1.0000	45.14
48.5	222,200	67,546	0.3040	0.6960	45.14
49.5	154,654	129,124	0.8349	0.1651	31.42
50.5					5.19



DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	792,849,719		0.0000	1.0000	100.00
0.5	776,900,855		0.0000	1.0000	100.00
1.5	728,999,107	5,975	0.0000	1.0000	100.00
2.5	726,327,742	6,120,197	0.0084	0.9916	100.00
3.5	713,347,673	866,273	0.0012	0.9988	99.16
4.5	710,432,539	2,906,843	0.0041	0.9959	99.04
5.5	689,992,219	1,015,319	0.0015	0.9985	98.63
6.5	673,193,186	3,134,268	0.0047	0.9953	98.49
7.5	643,071,338	5,904,186	0.0092	0.9908	98.03
8.5	622,841,246	10,170,713	0.0163	0.9837	97.13
9.5	594,141,315	5,177,529	0.0087	0.9913	95.54
10.5	583,830,992	6,722,820	0.0115	0.9885	94.71
11.5	562,117,235	3,488,490	0.0062	0.9938	93.62
12.5	562,747,386	12,655,592	0.0225	0.9775	93.04
13.5	490,160,920	5,335,265	0.0109	0.9891	90.94
14.5	468,951,946	6,149,032	0.0131	0.9869	89.95
15.5	458,296,143	6,998,032	0.0153	0.9847	88.78
16.5	448,991,308	14,827,227	0.0330	0.9670	87.42
17.5	384,915,084	22,100,283	0.0574	0.9426	84.53
18.5	362,443,314	8,000,706	0.0221	0.9779	79.68
19.5	217,374,970	1,333,988	0.0061	0.9939	77.92
20.5	216,040,982	3,738,959	0.0173	0.9827	77.44
21.5	184,789,417	1,216,969	0.0066	0.9934	76.10
22.5	35,829,603		0.0000	1.0000	75.60
23.5	35,075,887	38,055	0.0011	0.9989	75.60
24.5	34,557,276	89,447	0.0026	0.9974	75.52
25.5	34,313,725	1,727,186	0.0503	0.9497	75.32
26.5	32,548,565	774,086	0.0238	0.9762	71.53
27.5	31,774,479	30,224	0.0010	0.9990	69.83
28.5	31,744,255	4,986,957	0.1571	0.8429	69.76
29.5	10,236,740	44,997	0.0044	0.9956	58.80
30.5	10,191,743		0.0000	1.0000	58.55
31.5	10,463,989		0.0000	1.0000	58.55
32.5	10,463,989	33,393	0.0032	0.9968	58.55
33.5	10,397,368	40,247	0.0039	0.9961	58.36
34.5	10,353,045	230,062	0.0222	0.9778	58.13
35.5	10,122,984	26,041	0.0026	0.9974	56.84
36.5	10,096,943	668,041	0.0662	0.9338	56.70
37.5	9,429,953	299,219	0.0317	0.9683	52.94
38.5	9,130,733	23,118	0.0025	0.9975	51.26

DUKE ENERGY INDIANA

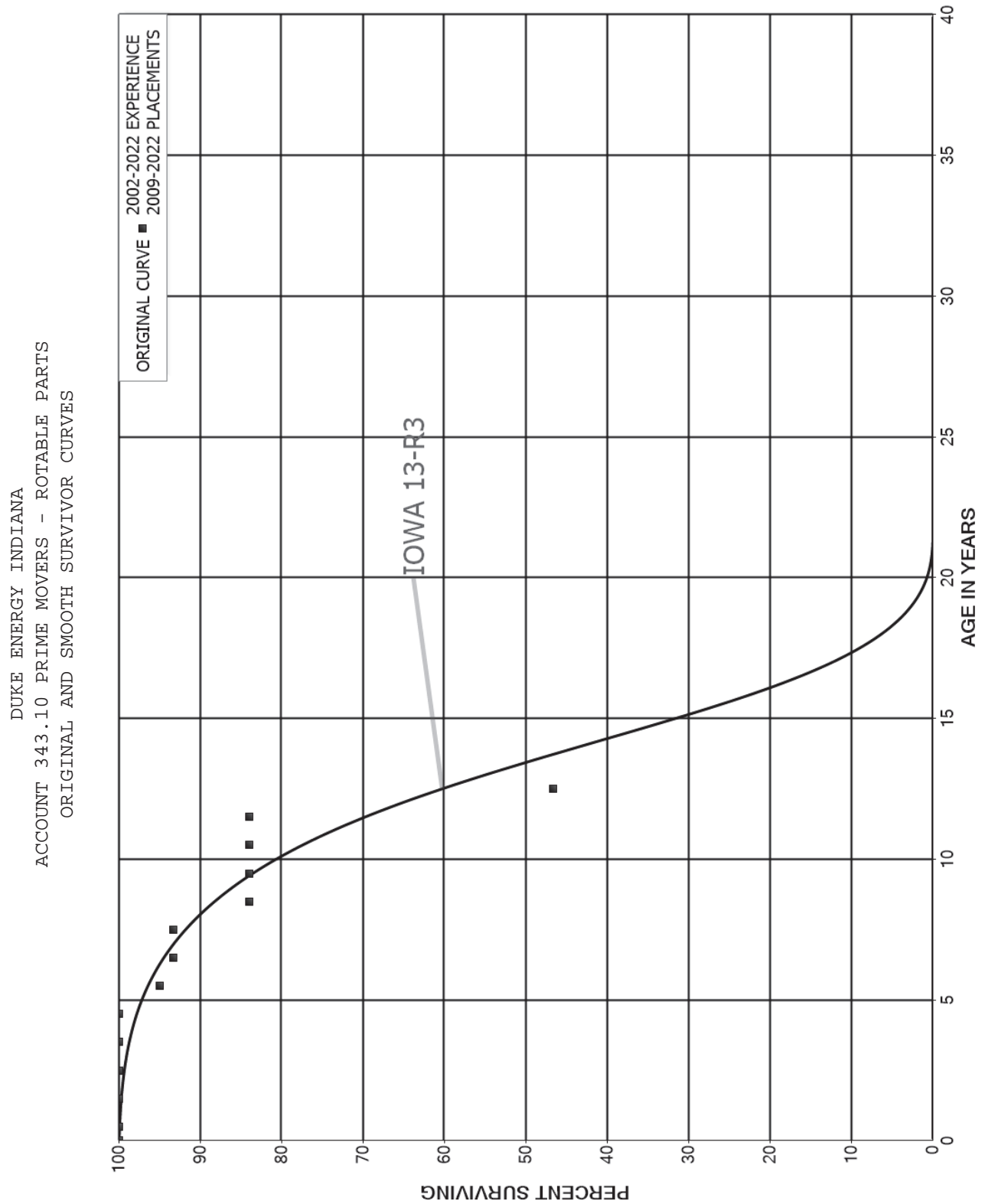
ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,107,616	104,563	0.0115	0.9885	51.13
40.5	8,999,256		0.0000	1.0000	50.55
41.5	8,999,256	352,404	0.0392	0.9608	50.55
42.5	8,646,019	595,706	0.0689	0.9311	48.57
43.5	8,050,313	269,326	0.0335	0.9665	45.22
44.5	7,780,987	13,995	0.0018	0.9982	43.71
45.5	7,718,001	2,454,237	0.3180	0.6820	43.63
46.5	5,263,764		0.0000	1.0000	29.76
47.5	5,268,512		0.0000	1.0000	29.76
48.5	5,276,376	2,077,512	0.3937	0.6063	29.76
49.5	3,193,205	1,818,004	0.5693	0.4307	18.04
50.5	1,365,253		0.0000	1.0000	7.77
51.5	1,353,034		0.0000	1.0000	7.77
52.5	1,353,034		0.0000	1.0000	7.77
53.5	1,846,685		0.0000	1.0000	7.77
54.5	1,846,685		0.0000	1.0000	7.77
55.5	521,991		0.0000	1.0000	7.77
56.5	520,940		0.0000	1.0000	7.77
57.5	520,940		0.0000	1.0000	7.77
58.5	520,940		0.0000	1.0000	7.77
59.5	520,940		0.0000	1.0000	7.77
60.5	520,940	3,805	0.0073	0.9927	7.77
61.5	511,307		0.0000	1.0000	7.71
62.5	511,307		0.0000	1.0000	7.71
63.5	511,307	10,424	0.0204	0.9796	7.71
64.5	500,883		0.0000	1.0000	7.56
65.5	500,883	22,647	0.0452	0.9548	7.56
66.5	473,488		0.0000	1.0000	7.21
67.5	465,624		0.0000	1.0000	7.21
68.5	465,444		0.0000	1.0000	7.21
69.5	456,774	2,964	0.0065	0.9935	7.21
70.5	453,810		0.0000	1.0000	7.17
71.5	453,810		0.0000	1.0000	7.17
72.5					7.17



DUKE ENERGY INDIANA

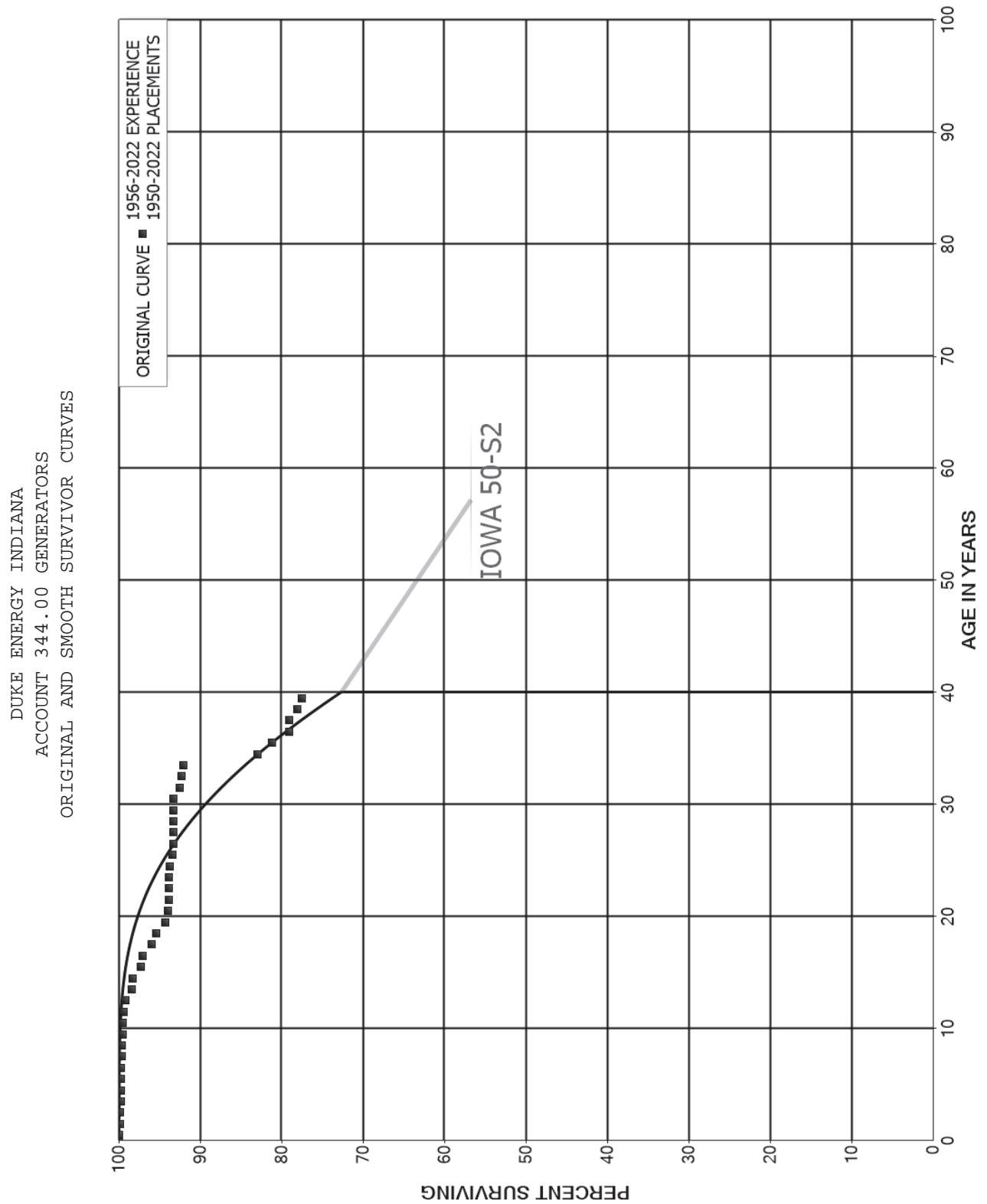
ACCOUNT 343.10 PRIME MOVERS - ROTABLE PARTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2022

EXPERIENCE BAND 2002-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,763,805		0.0000	1.0000	100.00
0.5	108,093,685		0.0000	1.0000	100.00
1.5	91,579,947		0.0000	1.0000	100.00
2.5	75,325,186	51,996	0.0007	0.9993	100.00
3.5	47,806,999		0.0000	1.0000	99.93
4.5	36,702,072	1,810,932	0.0493	0.9507	99.93
5.5	28,252,351	517,285	0.0183	0.9817	95.00
6.5	17,398,877		0.0000	1.0000	93.26
7.5	6,327,627	631,254	0.0998	0.9002	93.26
8.5	3,193,347		0.0000	1.0000	83.96
9.5	3,193,347		0.0000	1.0000	83.96
10.5	3,193,347		0.0000	1.0000	83.96
11.5	3,193,347	1,421,382	0.4451	0.5549	83.96
12.5					46.59



DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	239,001,752		0.0000	1.0000	100.00
0.5	240,941,271	498,875	0.0021	0.9979	100.00
1.5	223,469,871	2,873	0.0000	1.0000	99.79
2.5	213,122,184	26,859	0.0001	0.9999	99.79
3.5	206,173,156	40,945	0.0002	0.9998	99.78
4.5	200,171,645	32,687	0.0002	0.9998	99.76
5.5	198,891,432	13,428	0.0001	0.9999	99.74
6.5	198,145,284	165,298	0.0008	0.9992	99.74
7.5	197,493,062	148,063	0.0007	0.9993	99.65
8.5	197,858,129	95,710	0.0005	0.9995	99.58
9.5	197,403,800	125,480	0.0006	0.9994	99.53
10.5	194,579,074	56,296	0.0003	0.9997	99.47
11.5	194,521,680	547,885	0.0028	0.9972	99.44
12.5	311,534,049	2,539,954	0.0082	0.9918	99.16
13.5	280,623,138	123,905	0.0004	0.9996	98.35
14.5	279,814,769	2,926,384	0.0105	0.9895	98.31
15.5	276,832,218	491,158	0.0018	0.9982	97.28
16.5	276,289,188	3,163,977	0.0115	0.9885	97.11
17.5	256,817,203	1,666,014	0.0065	0.9935	95.99
18.5	254,775,323	2,819,013	0.0111	0.9889	95.37
19.5	218,563,423	973,109	0.0045	0.9955	94.32
20.5	217,585,128	67,589	0.0003	0.9997	93.90
21.5	195,350,094		0.0000	1.0000	93.87
22.5	16,626,231		0.0000	1.0000	93.87
23.5	16,578,963	32,449	0.0020	0.9980	93.87
24.5	16,559,776	60,042	0.0036	0.9964	93.68
25.5	16,499,734	3,724	0.0002	0.9998	93.34
26.5	16,496,010		0.0000	1.0000	93.32
27.5	15,909,226		0.0000	1.0000	93.32
28.5	15,641,734		0.0000	1.0000	93.32
29.5	8,263,565		0.0000	1.0000	93.32
30.5	8,188,490	68,256	0.0083	0.9917	93.32
31.5	7,548,611	18,999	0.0025	0.9975	92.54
32.5	7,500,905	20,293	0.0027	0.9973	92.31
33.5	7,463,168	735,670	0.0986	0.9014	92.06
34.5	7,006,894	150,365	0.0215	0.9785	82.99
35.5	6,856,529	184,347	0.0269	0.9731	81.21
36.5	6,672,183		0.0000	1.0000	79.02
37.5	6,672,183	85,455	0.0128	0.9872	79.02
38.5	6,586,728	40,912	0.0062	0.9938	78.01

DUKE ENERGY INDIANA

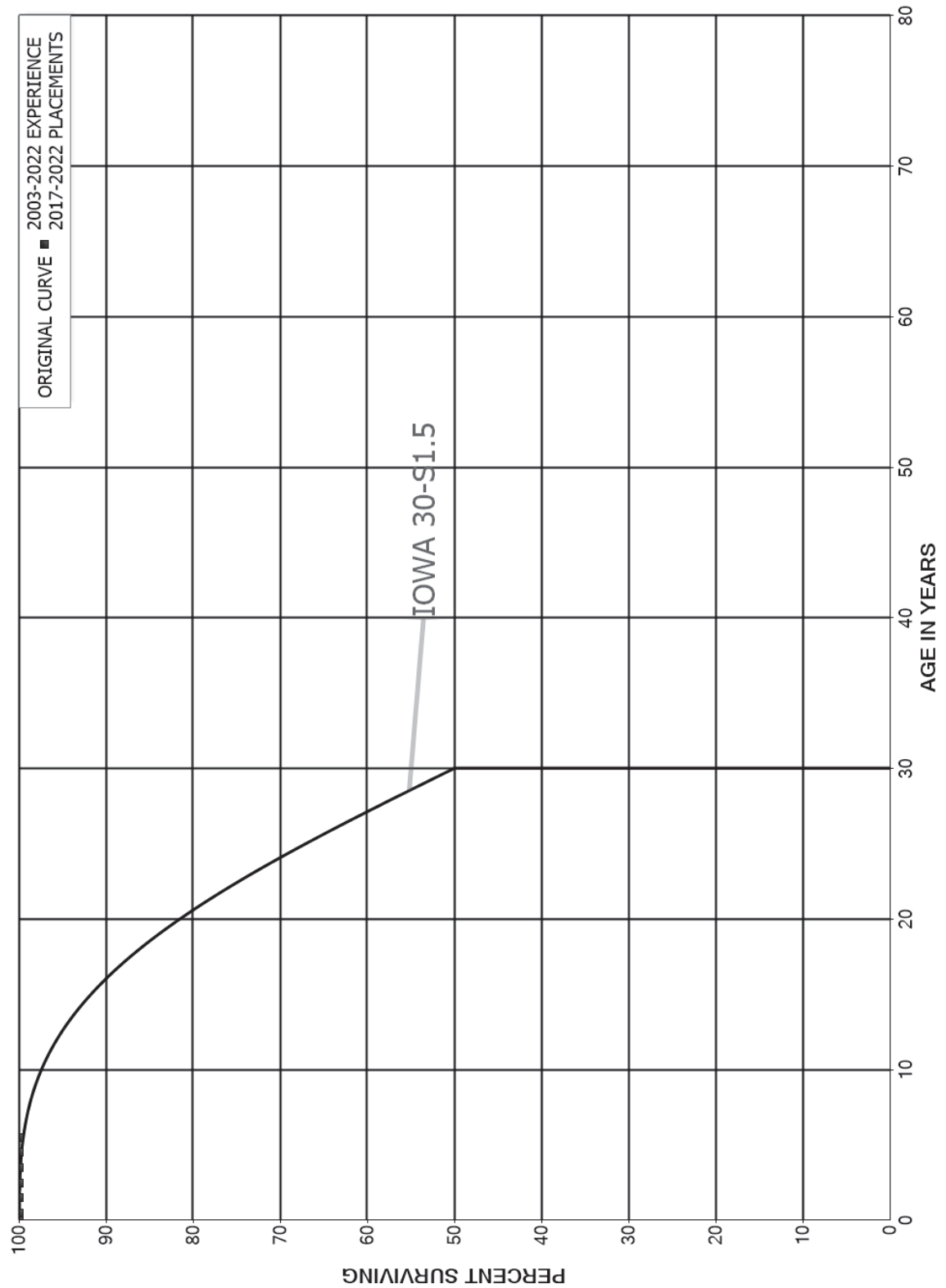
ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,545,816	218,492	0.0334	0.9666	77.53
40.5	6,327,324	92,880	0.0147	0.9853	74.94
41.5	6,234,444	82,636	0.0133	0.9867	73.84
42.5	6,151,808	190,152	0.0309	0.9691	72.86
43.5	6,356,233	478,563	0.0753	0.9247	70.61
44.5	5,877,670	271	0.0000	1.0000	65.29
45.5	5,886,681	2,037,900	0.3462	0.6538	65.29
46.5	3,844,691		0.0000	1.0000	42.69
47.5	3,844,691		0.0000	1.0000	42.69
48.5	3,844,691	927,668	0.2413	0.7587	42.69
49.5	2,917,023	950,761	0.3259	0.6741	32.39
50.5	1,294,252	1,769	0.0014	0.9986	21.83
51.5	1,292,132		0.0000	1.0000	21.80
52.5	1,290,820		0.0000	1.0000	21.80
53.5	3,861,478		0.0000	1.0000	21.80
54.5	3,861,478	105,874	0.0274	0.9726	21.80
55.5	3,539,606	12,537	0.0035	0.9965	21.20
56.5	3,527,069		0.0000	1.0000	21.13
57.5	3,527,069	7,239	0.0021	0.9979	21.13
58.5	3,519,830	986	0.0003	0.9997	21.08
59.5	3,518,843	9,093	0.0026	0.9974	21.08
60.5	3,509,750		0.0000	1.0000	21.02
61.5	3,509,750	67,370	0.0192	0.9808	21.02
62.5	3,042,769		0.0000	1.0000	20.62
63.5	3,042,769	147,058	0.0483	0.9517	20.62
64.5	2,886,429		0.0000	1.0000	19.62
65.5	2,886,429		0.0000	1.0000	19.62
66.5	2,886,429		0.0000	1.0000	19.62
67.5	2,886,429	224,799	0.0779	0.9221	19.62
68.5	2,661,630	222,385	0.0836	0.9164	18.10
69.5	2,438,053	759,542	0.3115	0.6885	16.58
70.5	1,678,511	133,977	0.0798	0.9202	11.42
71.5	1,544,534		0.0000	1.0000	10.51
72.5					10.51

DUKE ENERGY INDIANA
ACCOUNT 344.66 GENERATORS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

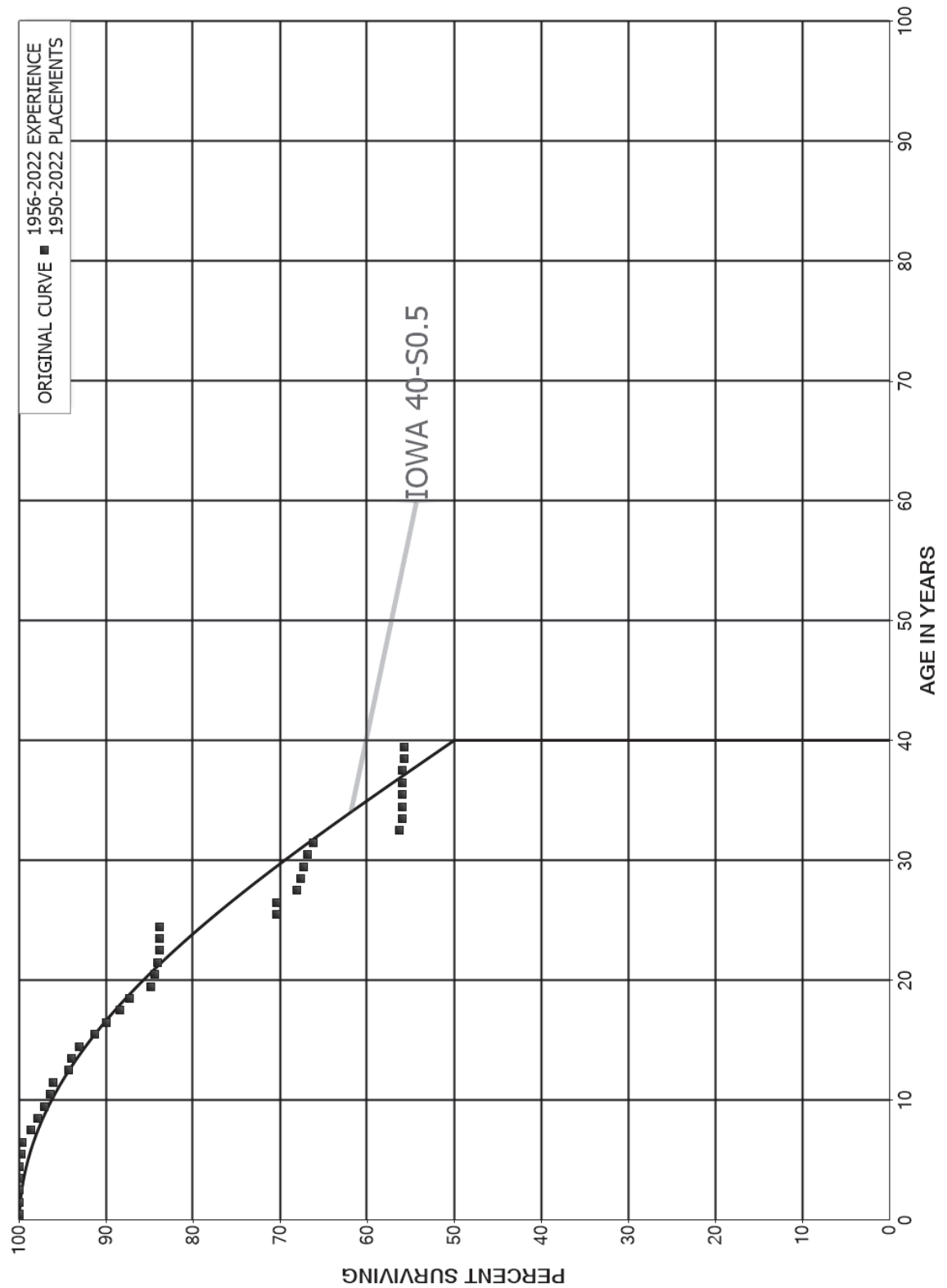
ACCOUNT 344.66 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2017-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,893,440		0.0000	1.0000	100.00
0.5	36,911,704		0.0000	1.0000	100.00
1.5	36,911,704		0.0000	1.0000	100.00
2.5	36,838,267		0.0000	1.0000	100.00
3.5	32,498,249		0.0000	1.0000	100.00
4.5	32,498,249		0.0000	1.0000	100.00
5.5					100.00

DUKE ENERGY INDIANA
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	61,255,584		0.0000	1.0000	100.00
0.5	61,159,079		0.0000	1.0000	100.00
1.5	51,972,833		0.0000	1.0000	100.00
2.5	49,514,347	12,854	0.0003	0.9997	100.00
3.5	49,262,588	6,263	0.0001	0.9999	99.97
4.5	49,110,456	122,343	0.0025	0.9975	99.96
5.5	47,895,787	53,043	0.0011	0.9989	99.71
6.5	47,278,277	448,152	0.0095	0.9905	99.60
7.5	46,290,989	388,399	0.0084	0.9916	98.66
8.5	45,526,904	363,756	0.0080	0.9920	97.83
9.5	42,140,104	285,471	0.0068	0.9932	97.05
10.5	40,501,386	137,849	0.0034	0.9966	96.39
11.5	39,536,415	713,380	0.0180	0.9820	96.06
12.5	37,945,880	165,348	0.0044	0.9956	94.33
13.5	30,334,305	293,369	0.0097	0.9903	93.92
14.5	29,936,157	539,677	0.0180	0.9820	93.01
15.5	29,210,524	425,579	0.0146	0.9854	91.33
16.5	28,757,041	518,946	0.0180	0.9820	90.00
17.5	25,963,590	314,054	0.0121	0.9879	88.38
18.5	25,555,463	734,237	0.0287	0.9713	87.31
19.5	21,563,723	93,949	0.0044	0.9956	84.80
20.5	21,466,922	97,794	0.0046	0.9954	84.43
21.5	17,798,663	36,722	0.0021	0.9979	84.05
22.5	7,761,659	1,688	0.0002	0.9998	83.87
23.5	7,775,269		0.0000	1.0000	83.86
24.5	7,775,269	1,244,807	0.1601	0.8399	83.86
25.5	6,532,640		0.0000	1.0000	70.43
26.5	6,532,640	218,091	0.0334	0.9666	70.43
27.5	6,287,287	44,660	0.0071	0.9929	68.08
28.5	6,242,627	28,410	0.0046	0.9954	67.60
29.5	1,839,756	10,902	0.0059	0.9941	67.29
30.5	1,793,585	20,341	0.0113	0.9887	66.89
31.5	1,777,117	263,801	0.1484	0.8516	66.13
32.5	1,517,757	9,517	0.0063	0.9937	56.31
33.5	1,502,647		0.0000	1.0000	55.96
34.5	1,502,647		0.0000	1.0000	55.96
35.5	1,502,647		0.0000	1.0000	55.96
36.5	1,525,588	515	0.0003	0.9997	55.96
37.5	1,525,118	5,424	0.0036	0.9964	55.94
38.5	1,531,681		0.0000	1.0000	55.74

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

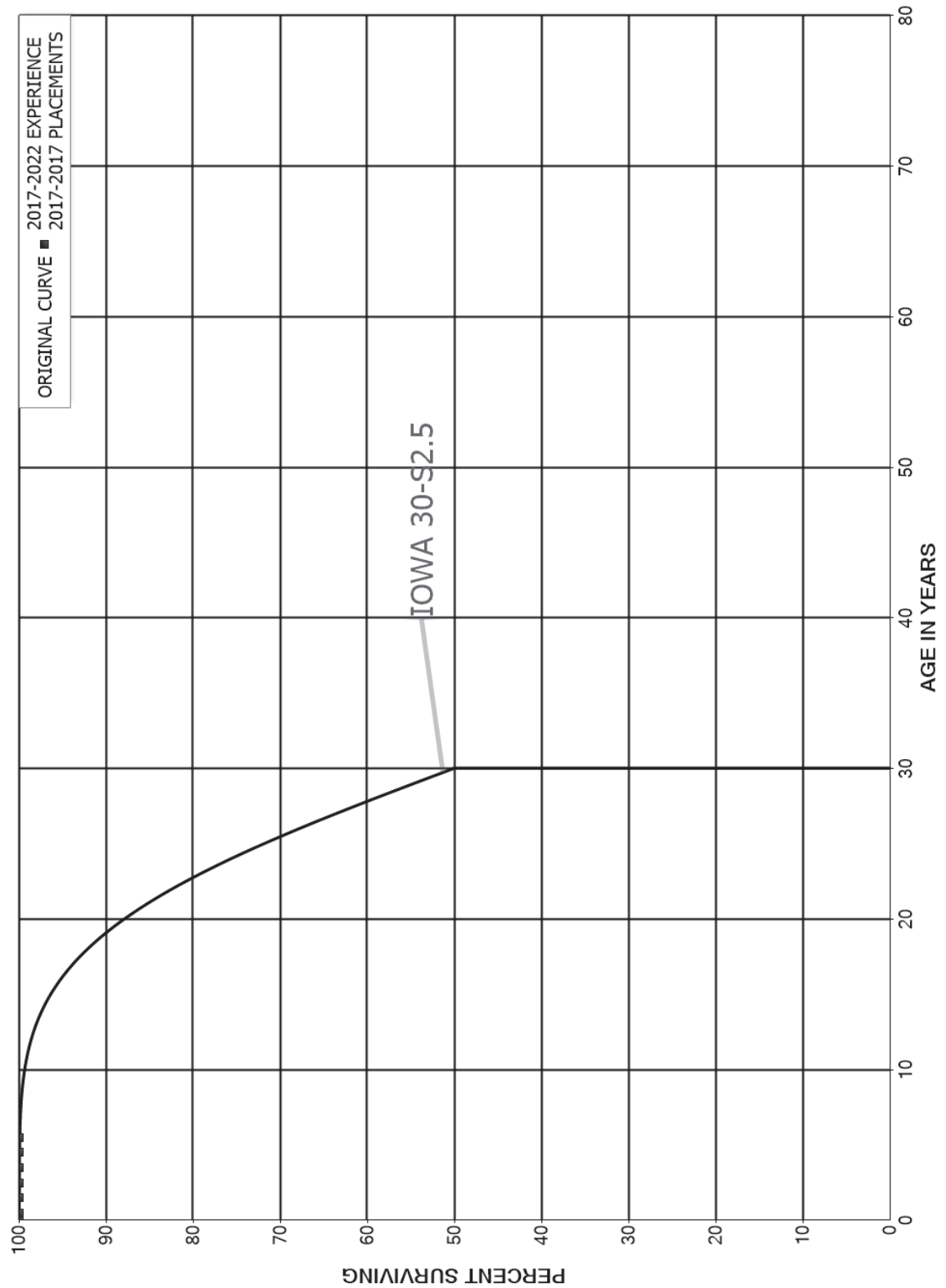
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,531,681	7,111	0.0046	0.9954	55.74
40.5	1,524,570	2,369	0.0016	0.9984	55.48
41.5	1,485,303	62,340	0.0420	0.9580	55.40
42.5	1,412,850	58,891	0.0417	0.9583	53.07
43.5	1,354,658	1,547	0.0011	0.9989	50.86
44.5	1,353,715	1,874	0.0014	0.9986	50.80
45.5	1,355,982	468,140	0.3452	0.6548	50.73
46.5	887,621	1,064	0.0012	0.9988	33.22
47.5	886,557		0.0000	1.0000	33.18
48.5	886,557	310,800	0.3506	0.6494	33.18
49.5	572,813	306,298	0.5347	0.4653	21.55
50.5	67,647		0.0000	1.0000	10.03
51.5	68,587		0.0000	1.0000	10.03
52.5	68,587	44	0.0006	0.9994	10.03
53.5	1,097,844		0.0000	1.0000	10.02
54.5	1,097,844		0.0000	1.0000	10.02
55.5	1,062,408		0.0000	1.0000	10.02
56.5	1,062,363		0.0000	1.0000	10.02
57.5	1,050,375		0.0000	1.0000	10.02
58.5	1,050,375		0.0000	1.0000	10.02
59.5	1,050,375	218	0.0002	0.9998	10.02
60.5	1,050,157		0.0000	1.0000	10.02
61.5	1,044,973		0.0000	1.0000	10.02
62.5	1,044,274		0.0000	1.0000	10.02
63.5	1,041,491		0.0000	1.0000	10.02
64.5	1,037,351		0.0000	1.0000	10.02
65.5	1,037,351	1,696	0.0016	0.9984	10.02
66.5	1,035,655		0.0000	1.0000	10.00
67.5	1,035,655		0.0000	1.0000	10.00
68.5	1,035,655		0.0000	1.0000	10.00
69.5	1,032,985		0.0000	1.0000	10.00
70.5	1,027,605		0.0000	1.0000	10.00
71.5	1,027,605		0.0000	1.0000	10.00
72.5					10.00

DUKE ENERGY INDIANA
ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

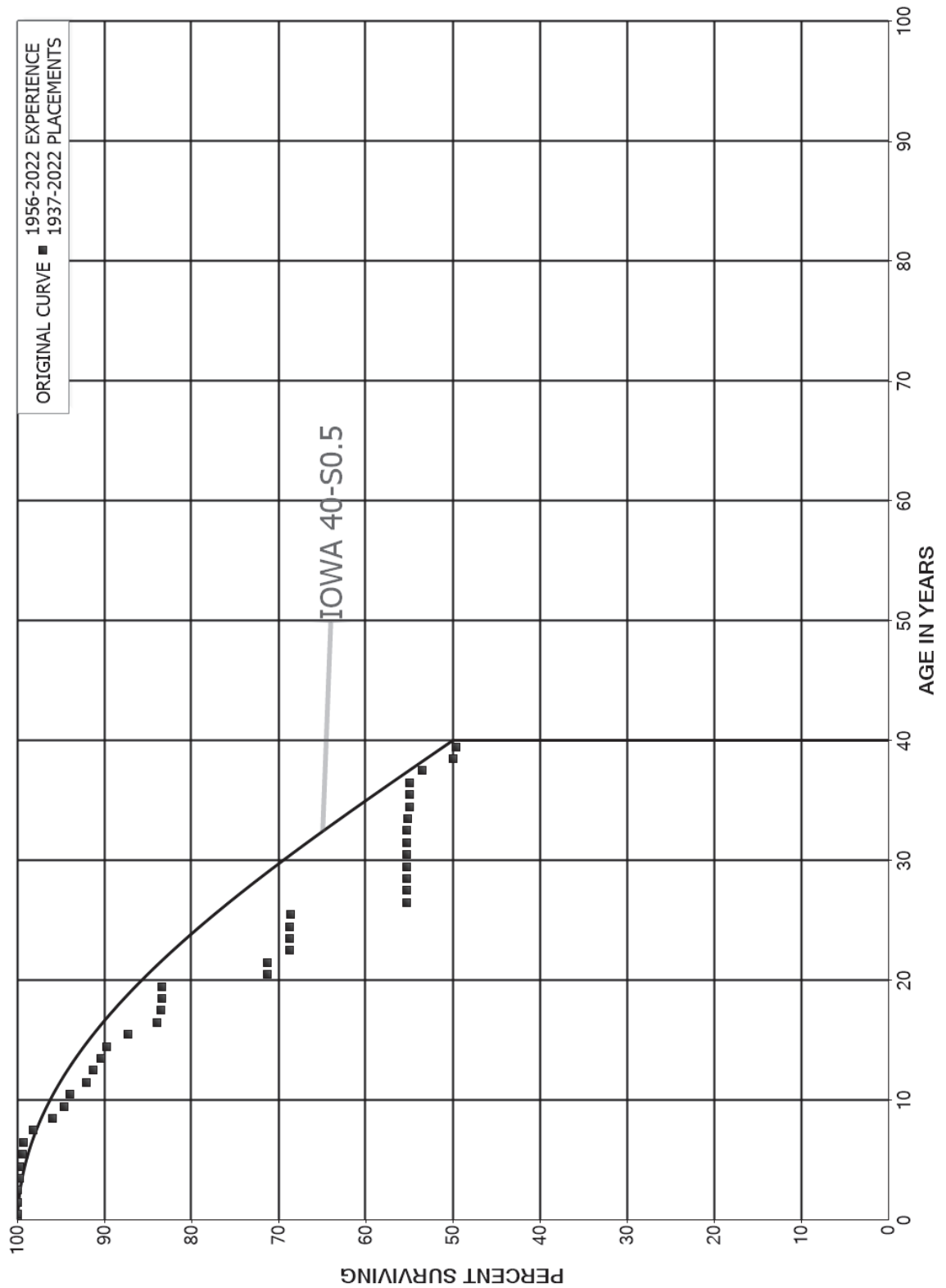
ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2017-2017

EXPERIENCE BAND 2017-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,248,942		0.0000	1.0000	100.00
0.5	5,248,942		0.0000	1.0000	100.00
1.5	5,248,942		0.0000	1.0000	100.00
2.5	5,248,942		0.0000	1.0000	100.00
3.5	5,248,942		0.0000	1.0000	100.00
4.5	5,248,942		0.0000	1.0000	100.00
5.5					100.00

DUKE ENERGY INDIANA
ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,739,461	525	0.0000	1.0000	100.00
0.5	45,584,174	484	0.0000	1.0000	100.00
1.5	45,346,795		0.0000	1.0000	100.00
2.5	27,300,628	62,826	0.0023	0.9977	100.00
3.5	26,441,423	6,137	0.0002	0.9998	99.77
4.5	26,282,749	80,371	0.0031	0.9969	99.74
5.5	25,208,046	29,479	0.0012	0.9988	99.44
6.5	20,790,948	235,952	0.0113	0.9887	99.32
7.5	19,576,389	450,410	0.0230	0.9770	98.20
8.5	18,897,475	264,630	0.0140	0.9860	95.94
9.5	15,463,319	114,205	0.0074	0.9926	94.59
10.5	14,651,789	289,252	0.0197	0.9803	93.89
11.5	13,488,345	117,020	0.0087	0.9913	92.04
12.5	12,878,050	119,076	0.0092	0.9908	91.24
13.5	12,023,130	95,571	0.0079	0.9921	90.40
14.5	11,632,735	306,870	0.0264	0.9736	89.68
15.5	11,253,047	435,812	0.0387	0.9613	87.31
16.5	10,817,212	49,244	0.0046	0.9954	83.93
17.5	7,167,369	13,751	0.0019	0.9981	83.55
18.5	5,907,287		0.0000	1.0000	83.39
19.5	1,447,421	210,501	0.1454	0.8546	83.39
20.5	1,231,257		0.0000	1.0000	71.26
21.5	1,197,467	43,210	0.0361	0.9639	71.26
22.5	1,166,961		0.0000	1.0000	68.69
23.5	1,092,365		0.0000	1.0000	68.69
24.5	1,103,712	485	0.0004	0.9996	68.69
25.5	1,103,005	214,891	0.1948	0.8052	68.66
26.5	865,514		0.0000	1.0000	55.28
27.5	870,837		0.0000	1.0000	55.28
28.5	907,373	35	0.0000	1.0000	55.28
29.5	323,146	169	0.0005	0.9995	55.28
30.5	311,991	37	0.0001	0.9999	55.25
31.5	286,179		0.0000	1.0000	55.25
32.5	246,848	224	0.0009	0.9991	55.25
33.5	236,136	1,047	0.0044	0.9956	55.20
34.5	222,232		0.0000	1.0000	54.95
35.5	215,589	210	0.0010	0.9990	54.95
36.5	200,268	4,886	0.0244	0.9756	54.90
37.5	190,350	12,961	0.0681	0.9319	53.56
38.5	177,458	871	0.0049	0.9951	49.91

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	176,730	5,634	0.0319	0.9681	49.67
40.5	164,894	10,413	0.0631	0.9369	48.08
41.5	136,665	2,583	0.0189	0.9811	45.05
42.5	113,782	172	0.0015	0.9985	44.20
43.5	97,696	3,633	0.0372	0.9628	44.13
44.5	93,014	3,458	0.0372	0.9628	42.49
45.5	96,173	2,632	0.0274	0.9726	40.91
46.5	94,598	122	0.0013	0.9987	39.79
47.5	41,779	397	0.0095	0.9905	39.74
48.5	35,708	970	0.0272	0.9728	39.36
49.5	33,989		0.0000	1.0000	38.29
50.5	30,202		0.0000	1.0000	38.29
51.5	27,181	328	0.0121	0.9879	38.29
52.5	27,222		0.0000	1.0000	37.83
53.5	129,619	132	0.0010	0.9990	37.83
54.5	127,757		0.0000	1.0000	37.79
55.5	128,490		0.0000	1.0000	37.79
56.5	128,272		0.0000	1.0000	37.79
57.5	128,247		0.0000	1.0000	37.79
58.5	128,795		0.0000	1.0000	37.79
59.5	128,925	15	0.0001	0.9999	37.79
60.5	128,862		0.0000	1.0000	37.79
61.5	128,862		0.0000	1.0000	37.79
62.5	128,862		0.0000	1.0000	37.79
63.5	128,159	20	0.0002	0.9998	37.79
64.5	117,825		0.0000	1.0000	37.78
65.5	111,481		0.0000	1.0000	37.78
66.5	112,633	152	0.0014	0.9986	37.78
67.5	111,446		0.0000	1.0000	37.73
68.5	111,446		0.0000	1.0000	37.73
69.5	110,989		0.0000	1.0000	37.73
70.5	108,517	99	0.0009	0.9991	37.73
71.5	107,516		0.0000	1.0000	37.69
72.5	4,776		0.0000	1.0000	37.69
73.5	4,342	13	0.0031	0.9969	37.69
74.5	3,318		0.0000	1.0000	37.58
75.5	2,969		0.0000	1.0000	37.58
76.5	2,925		0.0000	1.0000	37.58
77.5	2,234	114	0.0512	0.9488	37.58
78.5	1,822		0.0000	1.0000	35.66

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

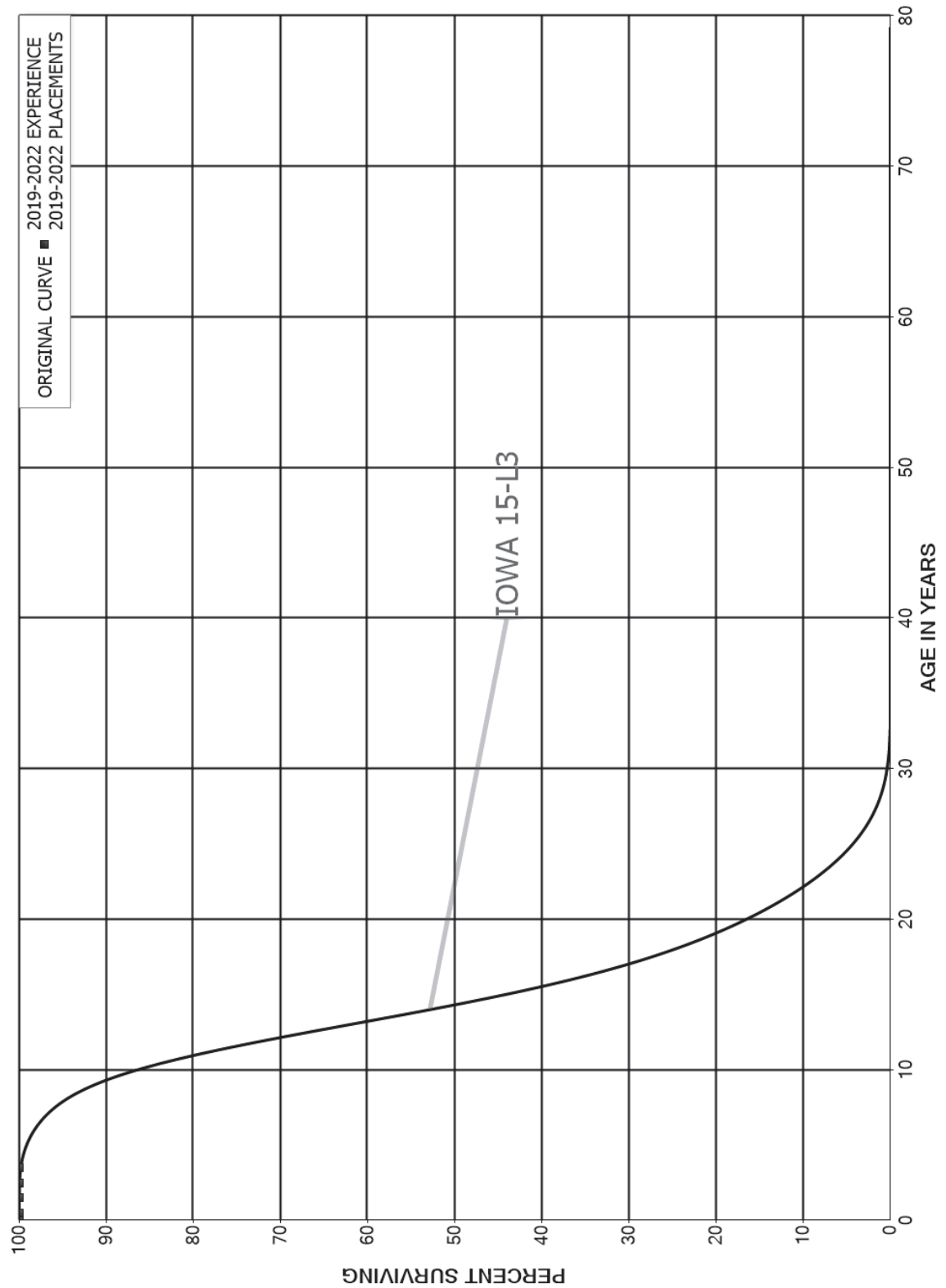
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,822		0.0000	1.0000	35.66
80.5	1,822	106	0.0583	0.9417	35.66
81.5	1,716		0.0000	1.0000	33.58
82.5	1,662		0.0000	1.0000	33.58
83.5	1,423		0.0000	1.0000	33.58
84.5	1,386		0.0000	1.0000	33.58
85.5					33.58

DUKE ENERGY INDIANA
ACCOUNT 348.01 BATTERY STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

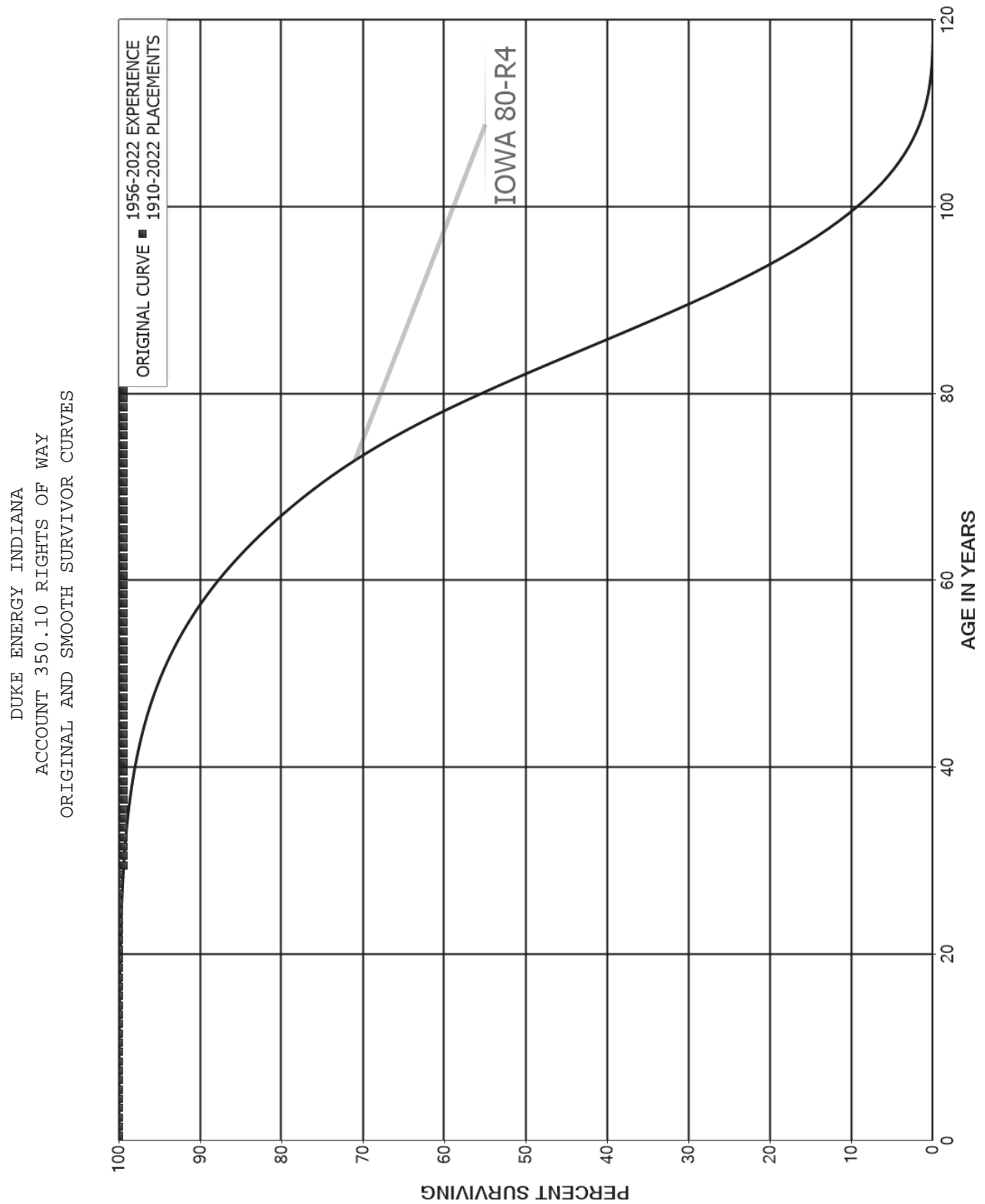
ACCOUNT 348.01 BATTERY STORAGE

ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2022

EXPERIENCE BAND 2019-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,502,681		0.0000	1.0000	100.00
0.5	19,140,612		0.0000	1.0000	100.00
1.5	6,701,119		0.0000	1.0000	100.00
2.5	6,607,334		0.0000	1.0000	100.00
3.5					100.00



DUKE ENERGY INDIANA

ACCOUNT 350.10 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,832,229		0.0000	1.0000	100.00
0.5	34,502,975		0.0000	1.0000	100.00
1.5	34,810,059		0.0000	1.0000	100.00
2.5	35,892,360		0.0000	1.0000	100.00
3.5	35,865,456		0.0000	1.0000	100.00
4.5	35,157,214		0.0000	1.0000	100.00
5.5	33,468,381		0.0000	1.0000	100.00
6.5	33,238,012		0.0000	1.0000	100.00
7.5	33,002,385		0.0000	1.0000	100.00
8.5	31,812,595		0.0000	1.0000	100.00
9.5	31,131,780		0.0000	1.0000	100.00
10.5	31,093,261		0.0000	1.0000	100.00
11.5	30,989,567		0.0000	1.0000	100.00
12.5	31,227,029		0.0000	1.0000	100.00
13.5	30,985,304	7,006	0.0002	0.9998	100.00
14.5	31,069,584		0.0000	1.0000	99.98
15.5	29,631,426	4,813	0.0002	0.9998	99.98
16.5	29,471,740		0.0000	1.0000	99.96
17.5	29,403,889		0.0000	1.0000	99.96
18.5	28,997,419		0.0000	1.0000	99.96
19.5	28,901,981		0.0000	1.0000	99.96
20.5	28,219,703		0.0000	1.0000	99.96
21.5	27,981,893		0.0000	1.0000	99.96
22.5	27,662,330		0.0000	1.0000	99.96
23.5	27,622,760		0.0000	1.0000	99.96
24.5	28,029,566		0.0000	1.0000	99.96
25.5	28,070,126		0.0000	1.0000	99.96
26.5	27,482,097		0.0000	1.0000	99.96
27.5	27,086,238		0.0000	1.0000	99.96
28.5	26,271,777	148,333	0.0056	0.9944	99.96
29.5	25,416,012		0.0000	1.0000	99.40
30.5	25,277,644		0.0000	1.0000	99.40
31.5	25,385,209		0.0000	1.0000	99.40
32.5	25,318,406		0.0000	1.0000	99.40
33.5	25,092,529		0.0000	1.0000	99.40
34.5	24,973,233		0.0000	1.0000	99.40
35.5	24,894,087		0.0000	1.0000	99.40
36.5	24,853,913		0.0000	1.0000	99.40
37.5	24,729,519		0.0000	1.0000	99.40
38.5	24,500,307		0.0000	1.0000	99.40

DUKE ENERGY INDIANA

ACCOUNT 350.10 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,311,376	400	0.0000	1.0000	99.40
40.5	24,139,260		0.0000	1.0000	99.40
41.5	22,025,675		0.0000	1.0000	99.40
42.5	21,943,315		0.0000	1.0000	99.40
43.5	21,777,031		0.0000	1.0000	99.40
44.5	19,358,121		0.0000	1.0000	99.40
45.5	18,697,544		0.0000	1.0000	99.40
46.5	15,412,197		0.0000	1.0000	99.40
47.5	15,189,686		0.0000	1.0000	99.40
48.5	12,203,619		0.0000	1.0000	99.40
49.5	12,181,711		0.0000	1.0000	99.40
50.5	11,757,940		0.0000	1.0000	99.40
51.5	11,095,895		0.0000	1.0000	99.40
52.5	10,814,312		0.0000	1.0000	99.40
53.5	10,738,972		0.0000	1.0000	99.40
54.5	10,682,199		0.0000	1.0000	99.40
55.5	10,181,603		0.0000	1.0000	99.40
56.5	9,985,630		0.0000	1.0000	99.40
57.5	9,897,170		0.0000	1.0000	99.40
58.5	9,321,375		0.0000	1.0000	99.40
59.5	9,084,403		0.0000	1.0000	99.40
60.5	8,719,497		0.0000	1.0000	99.40
61.5	7,882,987		0.0000	1.0000	99.40
62.5	7,580,063		0.0000	1.0000	99.40
63.5	6,910,937		0.0000	1.0000	99.40
64.5	6,517,280		0.0000	1.0000	99.40
65.5	6,111,567		0.0000	1.0000	99.40
66.5	5,820,350		0.0000	1.0000	99.40
67.5	5,165,844		0.0000	1.0000	99.40
68.5	4,655,700		0.0000	1.0000	99.40
69.5	3,278,997		0.0000	1.0000	99.40
70.5	2,810,707		0.0000	1.0000	99.40
71.5	2,675,837		0.0000	1.0000	99.40
72.5	2,445,587		0.0000	1.0000	99.40
73.5	2,311,255		0.0000	1.0000	99.40
74.5	2,254,507		0.0000	1.0000	99.40
75.5	2,187,284		0.0000	1.0000	99.40
76.5	2,138,763		0.0000	1.0000	99.40
77.5	2,061,097		0.0000	1.0000	99.40
78.5	2,046,017		0.0000	1.0000	99.40

DUKE ENERGY INDIANA

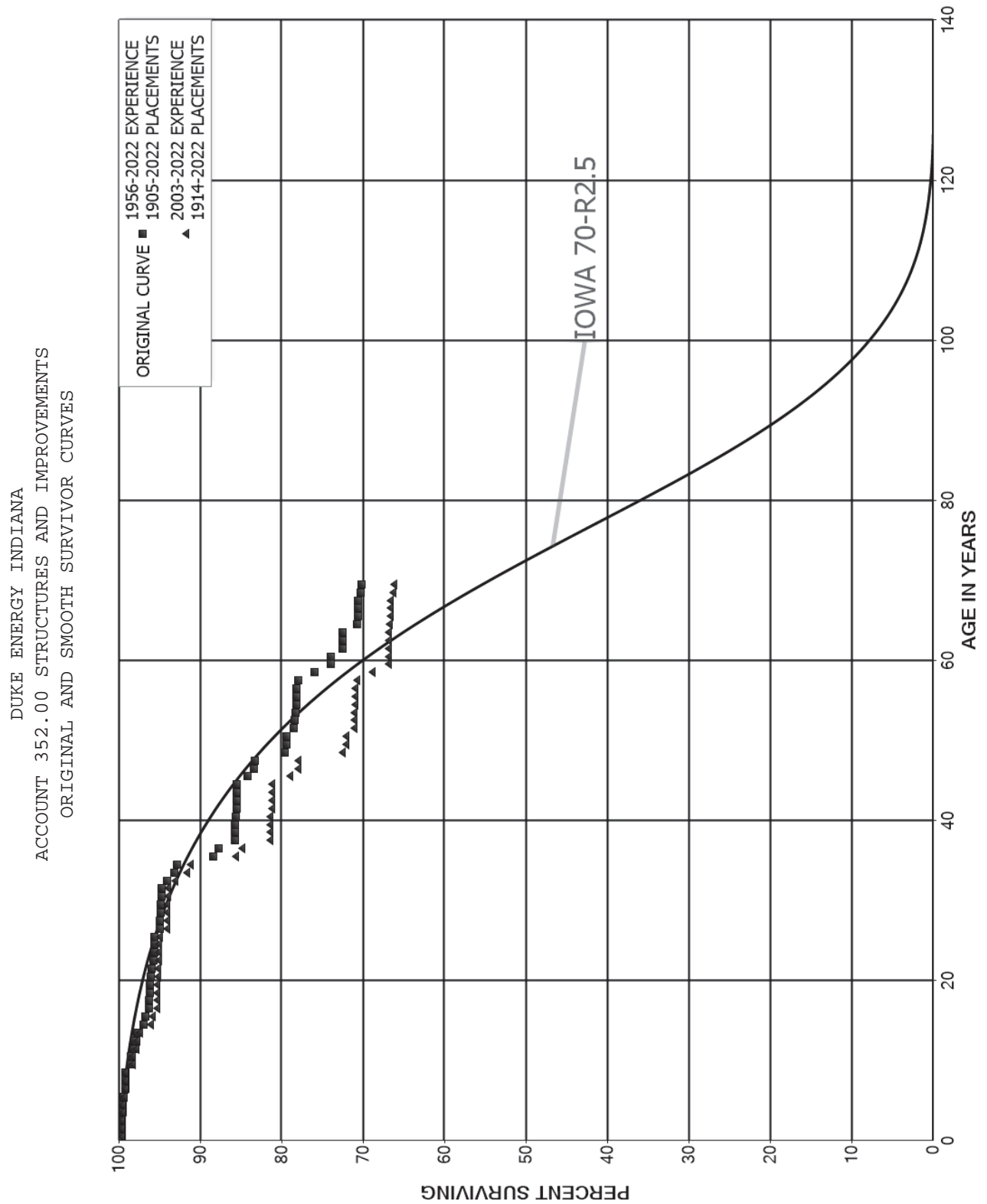
ACCOUNT 350.10 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,753,503		0.0000	1.0000	99.40
80.5	1,569,984		0.0000	1.0000	99.40
81.5	1,432,793		0.0000	1.0000	99.40
82.5	1,419,605		0.0000	1.0000	99.40
83.5	1,417,637		0.0000	1.0000	99.40
84.5	1,415,845		0.0000	1.0000	99.40
85.5	1,413,637		0.0000	1.0000	99.40
86.5	1,413,358		0.0000	1.0000	99.40
87.5	1,186,240		0.0000	1.0000	99.40
88.5	1,180,775		0.0000	1.0000	99.40
89.5	1,178,761		0.0000	1.0000	99.40
90.5	1,176,376		0.0000	1.0000	99.40
91.5	725,209		0.0000	1.0000	99.40
92.5	684,649		0.0000	1.0000	99.40
93.5	599,106		0.0000	1.0000	99.40
94.5	583,640		0.0000	1.0000	99.40
95.5	569,318		0.0000	1.0000	99.40
96.5	495,173		0.0000	1.0000	99.40
97.5	484,724		0.0000	1.0000	99.40
98.5	92,983		0.0000	1.0000	99.40
99.5	73,368		0.0000	1.0000	99.40
100.5	70,791		0.0000	1.0000	99.40
101.5	70,791		0.0000	1.0000	99.40
102.5	70,791		0.0000	1.0000	99.40
103.5	70,791		0.0000	1.0000	99.40
104.5	70,791		0.0000	1.0000	99.40
105.5	70,613		0.0000	1.0000	99.40
106.5	70,613		0.0000	1.0000	99.40
107.5	70,613		0.0000	1.0000	99.40
108.5	70,613		0.0000	1.0000	99.40
109.5	70,613		0.0000	1.0000	99.40
110.5	70,613		0.0000	1.0000	99.40
111.5	70,613		0.0000	1.0000	99.40
112.5					99.40



DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,128,370	296,231	0.0039	0.9961	100.00
0.5	61,895,579	8,132	0.0001	0.9999	99.61
1.5	58,710,949	809	0.0000	1.0000	99.60
2.5	50,987,369	58,130	0.0011	0.9989	99.60
3.5	50,706,337	1,922	0.0000	1.0000	99.48
4.5	50,680,501	60,465	0.0012	0.9988	99.48
5.5	47,538,982	79,290	0.0017	0.9983	99.36
6.5	46,101,279	7,287	0.0002	0.9998	99.19
7.5	44,411,126		0.0000	1.0000	99.18
8.5	38,479,056	245,584	0.0064	0.9936	99.18
9.5	30,906,927	294	0.0000	1.0000	98.55
10.5	27,450,766	111,736	0.0041	0.9959	98.55
11.5	23,592,727	10,649	0.0005	0.9995	98.14
12.5	22,621,939	73,871	0.0033	0.9967	98.10
13.5	19,922,056	175,394	0.0088	0.9912	97.78
14.5	19,691,383	30,311	0.0015	0.9985	96.92
15.5	14,823,423	74,557	0.0050	0.9950	96.77
16.5	14,602,221	2,081	0.0001	0.9999	96.28
17.5	14,403,550	13,288	0.0009	0.9991	96.27
18.5	14,399,172	2,271	0.0002	0.9998	96.18
19.5	14,360,293	10,838	0.0008	0.9992	96.16
20.5	14,326,613	18,393	0.0013	0.9987	96.09
21.5	14,262,128	35,086	0.0025	0.9975	95.97
22.5	13,839,732	9,284	0.0007	0.9993	95.73
23.5	13,565,539	5,102	0.0004	0.9996	95.67
24.5	12,292,553	4,535	0.0004	0.9996	95.63
25.5	12,014,093	80,920	0.0067	0.9933	95.60
26.5	11,989,832	6,803	0.0006	0.9994	94.95
27.5	10,861,444	10,358	0.0010	0.9990	94.90
28.5	9,539,078	1,000	0.0001	0.9999	94.81
29.5	8,768,198	4,219	0.0005	0.9995	94.80
30.5	7,972,330	1,179	0.0001	0.9999	94.75
31.5	7,949,987	55,049	0.0069	0.9931	94.74
32.5	7,228,968	69,050	0.0096	0.9904	94.08
33.5	6,746,564	24,248	0.0036	0.9964	93.18
34.5	6,502,178	308,737	0.0475	0.9525	92.85
35.5	6,192,261	49,422	0.0080	0.9920	88.44
36.5	5,590,325	129,820	0.0232	0.9768	87.74
37.5	5,460,003	48	0.0000	1.0000	85.70
38.5	5,428,493	988	0.0002	0.9998	85.70

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,315,526	1,396	0.0003	0.9997	85.68
40.5	4,998,071	6,035	0.0012	0.9988	85.66
41.5	4,796,494	2,195	0.0005	0.9995	85.56
42.5	4,694,428		0.0000	1.0000	85.52
43.5	4,323,266	340	0.0001	0.9999	85.52
44.5	3,863,020	61,662	0.0160	0.9840	85.51
45.5	3,691,791	31,423	0.0085	0.9915	84.14
46.5	3,600,241	3,857	0.0011	0.9989	83.43
47.5	3,421,565	151,658	0.0443	0.9557	83.34
48.5	3,054,515	10,545	0.0035	0.9965	79.65
49.5	3,031,674	804	0.0003	0.9997	79.37
50.5	2,792,562	30,918	0.0111	0.9889	79.35
51.5	2,679,512	4,137	0.0015	0.9985	78.47
52.5	2,648,132	2,315	0.0009	0.9991	78.35
53.5	2,545,991	2,047	0.0008	0.9992	78.28
54.5	2,455,420	677	0.0003	0.9997	78.22
55.5	2,431,687	229	0.0001	0.9999	78.20
56.5	2,376,337	7,336	0.0031	0.9969	78.19
57.5	2,276,585	59,861	0.0263	0.9737	77.95
58.5	2,169,200	56,104	0.0259	0.9741	75.90
59.5	2,052,701	75	0.0000	1.0000	73.94
60.5	2,001,374	37,589	0.0188	0.9812	73.93
61.5	1,810,853	180	0.0001	0.9999	72.54
62.5	1,701,534	72	0.0000	1.0000	72.54
63.5	1,648,285	41,840	0.0254	0.9746	72.53
64.5	1,573,182	1,667	0.0011	0.9989	70.69
65.5	1,341,192	1,053	0.0008	0.9992	70.62
66.5	1,314,348		0.0000	1.0000	70.56
67.5	1,260,761	4,513	0.0036	0.9964	70.56
68.5	1,010,262	1,394	0.0014	0.9986	70.31
69.5	452,486	197	0.0004	0.9996	70.21
70.5	363,954	3,294	0.0090	0.9910	70.18
71.5	351,389	864	0.0025	0.9975	69.55
72.5	329,023		0.0000	1.0000	69.38
73.5	317,331		0.0000	1.0000	69.38
74.5	316,048	1,896	0.0060	0.9940	69.38
75.5	314,037	7,129	0.0227	0.9773	68.96
76.5	306,681		0.0000	1.0000	67.39
77.5	233,434		0.0000	1.0000	67.39
78.5	153,215		0.0000	1.0000	67.39

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	119,915		0.0000	1.0000	67.39
80.5	120,248		0.0000	1.0000	67.39
81.5	111,813		0.0000	1.0000	67.39
82.5	111,813	11,384	0.1018	0.8982	67.39
83.5	100,428		0.0000	1.0000	60.53
84.5	100,428		0.0000	1.0000	60.53
85.5	98,921		0.0000	1.0000	60.53
86.5	98,546		0.0000	1.0000	60.53
87.5	97,321		0.0000	1.0000	60.53
88.5	97,321		0.0000	1.0000	60.53
89.5	97,321		0.0000	1.0000	60.53
90.5	91,497		0.0000	1.0000	60.53
91.5	91,497		0.0000	1.0000	60.53
92.5	91,497		0.0000	1.0000	60.53
93.5	6,299		0.0000	1.0000	60.53
94.5	4,664		0.0000	1.0000	60.53
95.5	4,664		0.0000	1.0000	60.53
96.5	4,664		0.0000	1.0000	60.53
97.5	4,664		0.0000	1.0000	60.53
98.5	4,664		0.0000	1.0000	60.53
99.5	4,664	4,664	1.0000		60.53
100.5					

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,639,019	296,231	0.0047	0.9953	100.00
0.5	48,430,161	8,132	0.0002	0.9998	99.53
1.5	44,930,653	21	0.0000	1.0000	99.51
2.5	37,014,156	56,803	0.0015	0.9985	99.51
3.5	37,173,920	568	0.0000	1.0000	99.36
4.5	38,457,323	55,575	0.0014	0.9986	99.36
5.5	35,645,794	58,260	0.0016	0.9984	99.21
6.5	34,247,846	5,397	0.0002	0.9998	99.05
7.5	33,679,045		0.0000	1.0000	99.03
8.5	29,057,859	237,046	0.0082	0.9918	99.03
9.5	22,339,894		0.0000	1.0000	98.23
10.5	19,688,562	105,518	0.0054	0.9946	98.23
11.5	15,783,371	5,451	0.0003	0.9997	97.70
12.5	15,456,183	67,651	0.0044	0.9956	97.67
13.5	13,180,629	175,289	0.0133	0.9867	97.24
14.5	13,190,716	23,939	0.0018	0.9982	95.95
15.5	8,364,733	54,560	0.0065	0.9935	95.77
16.5	8,709,151		0.0000	1.0000	95.15
17.5	8,505,495		0.0000	1.0000	95.15
18.5	8,548,195	1,636	0.0002	0.9998	95.15
19.5	8,877,707	4,286	0.0005	0.9995	95.13
20.5	9,220,435		0.0000	1.0000	95.08
21.5	9,390,436	12,698	0.0014	0.9986	95.08
22.5	9,090,298	3,682	0.0004	0.9996	94.95
23.5	9,185,135		0.0000	1.0000	94.92
24.5	8,496,971	3,327	0.0004	0.9996	94.92
25.5	8,335,288	76,801	0.0092	0.9908	94.88
26.5	8,294,253		0.0000	1.0000	94.00
27.5	7,369,333	8,618	0.0012	0.9988	94.00
28.5	6,265,850		0.0000	1.0000	93.89
29.5	5,492,450	2,940	0.0005	0.9995	93.89
30.5	4,932,947		0.0000	1.0000	93.84
31.5	4,978,278	47,362	0.0095	0.9905	93.84
32.5	4,506,437	68,823	0.0153	0.9847	92.95
33.5	4,126,260	19,190	0.0047	0.9953	91.53
34.5	3,975,611	243,121	0.0612	0.9388	91.11
35.5	3,729,004	35,660	0.0096	0.9904	85.53
36.5	3,195,951	129,477	0.0405	0.9595	84.72
37.5	3,158,388		0.0000	1.0000	81.28
38.5	3,172,655	759	0.0002	0.9998	81.28

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,120,507		0.0000	1.0000	81.27
40.5	2,841,170	6,035	0.0021	0.9979	81.27
41.5	2,797,839	743	0.0003	0.9997	81.09
42.5	2,812,927		0.0000	1.0000	81.07
43.5	2,544,099		0.0000	1.0000	81.07
44.5	2,127,390	60,092	0.0282	0.9718	81.07
45.5	2,237,203	25,656	0.0115	0.9885	78.78
46.5	2,179,640	2,160	0.0010	0.9990	77.88
47.5	2,057,068	143,341	0.0697	0.9303	77.80
48.5	1,948,977	10,545	0.0054	0.9946	72.38
49.5	2,483,831	804	0.0003	0.9997	71.99
50.5	2,329,361	30,918	0.0133	0.9867	71.96
51.5	2,230,702	264	0.0001	0.9999	71.01
52.5	2,224,763	1,970	0.0009	0.9991	71.00
53.5	2,135,973	2,047	0.0010	0.9990	70.94
54.5	2,046,746	677	0.0003	0.9997	70.87
55.5	2,023,910	229	0.0001	0.9999	70.85
56.5	1,968,787	5,229	0.0027	0.9973	70.84
57.5	1,944,389	51,622	0.0265	0.9735	70.65
58.5	1,929,845	56,104	0.0291	0.9709	68.77
59.5	1,850,354		0.0000	1.0000	66.78
60.5	1,799,487		0.0000	1.0000	66.78
61.5	1,654,990	180	0.0001	0.9999	66.78
62.5	1,545,671		0.0000	1.0000	66.77
63.5	1,492,494	3,630	0.0024	0.9976	66.77
64.5	1,455,601	1,667	0.0011	0.9989	66.61
65.5	1,223,611	1,053	0.0009	0.9991	66.53
66.5	1,196,809		0.0000	1.0000	66.47
67.5	1,144,447	4,513	0.0039	0.9961	66.47
68.5	893,948	1,394	0.0016	0.9984	66.21
69.5	336,172	197	0.0006	0.9994	66.11
70.5	253,463	3,294	0.0130	0.9870	66.07
71.5	252,282	385	0.0015	0.9985	65.21
72.5	230,396		0.0000	1.0000	65.11
73.5	303,903		0.0000	1.0000	65.11
74.5	304,255	1,896	0.0062	0.9938	65.11
75.5	302,244		0.0000	1.0000	64.70
76.5	302,017		0.0000	1.0000	64.70
77.5	228,771		0.0000	1.0000	64.70
78.5	148,551		0.0000	1.0000	64.70

DUKE ENERGY INDIANA

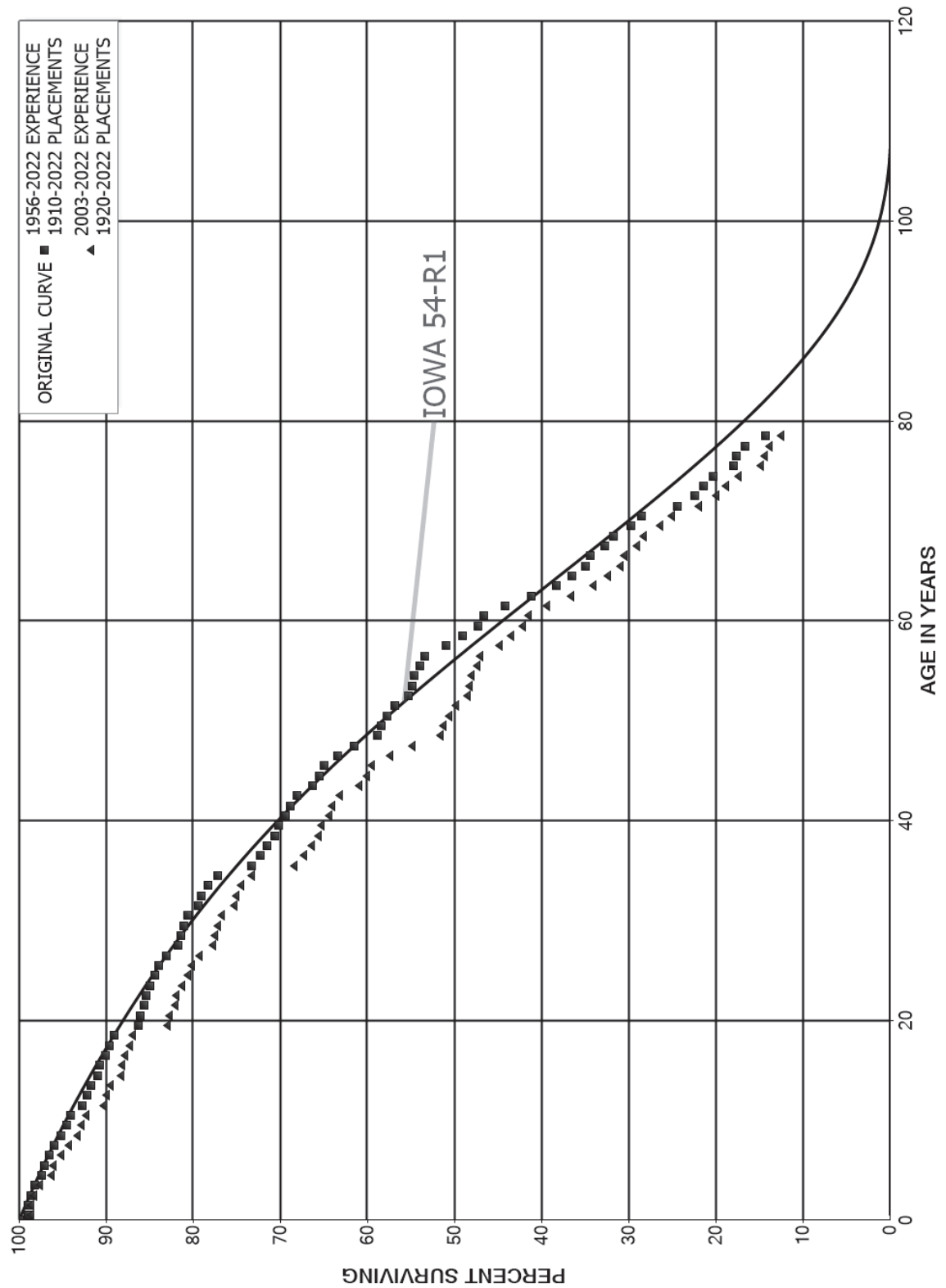
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	115,251		0.0000	1.0000	64.70
80.5	115,584		0.0000	1.0000	64.70
81.5	107,149		0.0000	1.0000	64.70
82.5	107,149	11,384	0.1062	0.8938	64.70
83.5	95,765		0.0000	1.0000	57.83
84.5	95,765		0.0000	1.0000	57.83
85.5	94,258		0.0000	1.0000	57.83
86.5	93,882		0.0000	1.0000	57.83
87.5	92,658		0.0000	1.0000	57.83
88.5	97,321		0.0000	1.0000	57.83
89.5	97,321		0.0000	1.0000	57.83
90.5	91,497		0.0000	1.0000	57.83
91.5	91,497		0.0000	1.0000	57.83
92.5	91,497		0.0000	1.0000	57.83
93.5	6,299		0.0000	1.0000	57.83
94.5	4,664		0.0000	1.0000	57.83
95.5	4,664		0.0000	1.0000	57.83
96.5	4,664		0.0000	1.0000	57.83
97.5	4,664		0.0000	1.0000	57.83
98.5	4,664		0.0000	1.0000	57.83
99.5	4,664	4,664	1.0000		57.83
100.5					

DUKE ENERGY INDIANA
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	980,950,435	9,887,766	0.0101	0.9899	100.00
0.5	890,292,971	530,266	0.0006	0.9994	98.99
1.5	869,738,253	2,747,593	0.0032	0.9968	98.93
2.5	826,410,363	3,550,320	0.0043	0.9957	98.62
3.5	792,075,299	6,799,806	0.0086	0.9914	98.20
4.5	722,994,568	2,074,694	0.0029	0.9971	97.35
5.5	678,477,846	3,866,439	0.0057	0.9943	97.07
6.5	643,669,787	3,938,498	0.0061	0.9939	96.52
7.5	617,929,100	4,519,875	0.0073	0.9927	95.93
8.5	585,925,988	4,480,937	0.0076	0.9924	95.23
9.5	529,437,615	2,535,160	0.0048	0.9952	94.50
10.5	511,972,244	7,420,376	0.0145	0.9855	94.05
11.5	485,467,870	2,687,318	0.0055	0.9945	92.69
12.5	471,694,766	2,258,058	0.0048	0.9952	92.17
13.5	463,759,478	4,094,133	0.0088	0.9912	91.73
14.5	451,905,933	776,392	0.0017	0.9983	90.92
15.5	426,623,621	3,368,852	0.0079	0.9921	90.76
16.5	408,540,099	2,148,463	0.0053	0.9947	90.05
17.5	393,080,457	2,033,851	0.0052	0.9948	89.57
18.5	377,861,216	11,987,358	0.0317	0.9683	89.11
19.5	339,720,185	960,688	0.0028	0.9972	86.28
20.5	335,096,718	1,836,925	0.0055	0.9945	86.04
21.5	323,817,550	604,566	0.0019	0.9981	85.57
22.5	291,445,674	1,737,363	0.0060	0.9940	85.41
23.5	291,017,573	1,792,121	0.0062	0.9938	84.90
24.5	276,611,972	1,345,394	0.0049	0.9951	84.38
25.5	269,001,572	2,713,008	0.0101	0.9899	83.97
26.5	263,107,966	4,536,277	0.0172	0.9828	83.12
27.5	241,007,729	917,710	0.0038	0.9962	81.69
28.5	224,272,140	958,511	0.0043	0.9957	81.38
29.5	211,178,645	1,180,770	0.0056	0.9944	81.03
30.5	201,391,874	2,908,626	0.0144	0.9856	80.57
31.5	194,200,433	847,603	0.0044	0.9956	79.41
32.5	181,420,977	1,789,471	0.0099	0.9901	79.06
33.5	172,606,371	2,402,079	0.0139	0.9861	78.28
34.5	162,446,679	8,132,297	0.0501	0.9499	77.19
35.5	153,371,994	2,084,254	0.0136	0.9864	73.33
36.5	147,973,280	1,789,865	0.0121	0.9879	72.33
37.5	143,740,132	1,618,547	0.0113	0.9887	71.46
38.5	139,349,284	897,775	0.0064	0.9936	70.65

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	127,847,819	1,518,511	0.0119	0.9881	70.20
40.5	108,358,603	790,893	0.0073	0.9927	69.37
41.5	100,962,756	1,211,160	0.0120	0.9880	68.86
42.5	97,461,143	2,448,252	0.0251	0.9749	68.03
43.5	88,123,258	1,158,536	0.0131	0.9869	66.32
44.5	76,281,605	515,806	0.0068	0.9932	65.45
45.5	71,289,032	1,789,823	0.0251	0.9749	65.01
46.5	67,124,580	2,013,876	0.0300	0.9700	63.38
47.5	59,272,832	2,556,858	0.0431	0.9569	61.48
48.5	53,939,756	346,677	0.0064	0.9936	58.82
49.5	53,328,432	617,390	0.0116	0.9884	58.45
50.5	48,660,820	761,981	0.0157	0.9843	57.77
51.5	46,148,974	1,277,235	0.0277	0.9723	56.86
52.5	41,882,730	317,700	0.0076	0.9924	55.29
53.5	40,855,766	219,359	0.0054	0.9946	54.87
54.5	39,154,602	440,292	0.0112	0.9888	54.58
55.5	37,948,581	382,307	0.0101	0.9899	53.96
56.5	37,087,897	1,734,743	0.0468	0.9532	53.42
57.5	34,697,959	1,249,426	0.0360	0.9640	50.92
58.5	32,935,539	1,196,094	0.0363	0.9637	49.09
59.5	31,475,458	470,352	0.0149	0.9851	47.30
60.5	30,500,232	1,551,483	0.0509	0.9491	46.60
61.5	26,570,486	1,836,669	0.0691	0.9309	44.23
62.5	22,920,606	1,575,843	0.0688	0.9312	41.17
63.5	20,603,281	977,104	0.0474	0.9526	38.34
64.5	19,065,107	837,377	0.0439	0.9561	36.52
65.5	16,438,678	235,053	0.0143	0.9857	34.92
66.5	15,650,878	745,387	0.0476	0.9524	34.42
67.5	12,712,119	402,477	0.0317	0.9683	32.78
68.5	7,582,167	474,592	0.0626	0.9374	31.74
69.5	2,867,707	122,381	0.0427	0.9573	29.75
70.5	2,700,603	386,951	0.1433	0.8567	28.48
71.5	2,151,399	177,554	0.0825	0.9175	24.40
72.5	1,382,049	58,604	0.0424	0.9576	22.39
73.5	965,310	51,954	0.0538	0.9462	21.44
74.5	835,632	94,632	0.1132	0.8868	20.29
75.5	739,856	14,479	0.0196	0.9804	17.99
76.5	741,028	42,727	0.0577	0.9423	17.64
77.5	600,926	85,986	0.1431	0.8569	16.62
78.5	298,489	494	0.0017	0.9983	14.24

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	300,177	16,869	0.0562	0.9438	14.22
80.5	282,339	4,835	0.0171	0.9829	13.42
81.5	272,838	7,407	0.0271	0.9729	13.19
82.5	264,866	18,983	0.0717	0.9283	12.83
83.5	245,718	1,200	0.0049	0.9951	11.91
84.5	239,594	6,860	0.0286	0.9714	11.85
85.5	233,079	7,819	0.0335	0.9665	11.51
86.5	225,480	6,632	0.0294	0.9706	11.13
87.5	218,725	1,690	0.0077	0.9923	10.80
88.5	217,035	118,045	0.5439	0.4561	10.72
89.5	104,617	440	0.0042	0.9958	4.89
90.5	101,804	1,984	0.0195	0.9805	4.87
91.5	97,363	2,084	0.0214	0.9786	4.77
92.5	95,188	31,528	0.3312	0.6688	4.67
93.5	63,660	3,650	0.0573	0.9427	3.12
94.5	53,699	276	0.0051	0.9949	2.94
95.5	47,796		0.0000	1.0000	2.93
96.5	47,715	2,016	0.0422	0.9578	2.93
97.5	42,060		0.0000	1.0000	2.81
98.5	18		0.0000	1.0000	2.81
99.5	18		0.0000	1.0000	2.81
100.5					2.81

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	643,021,764	9,461,605	0.0147	0.9853	100.00
0.5	558,668,906	306,696	0.0005	0.9995	98.53
1.5	541,506,705	1,932,063	0.0036	0.9964	98.47
2.5	509,302,364	3,391,270	0.0067	0.9933	98.12
3.5	488,551,556	6,244,064	0.0128	0.9872	97.47
4.5	435,751,773	1,421,355	0.0033	0.9967	96.22
5.5	396,429,183	3,440,624	0.0087	0.9913	95.91
6.5	363,771,222	3,301,439	0.0091	0.9909	95.08
7.5	357,553,417	4,069,852	0.0114	0.9886	94.21
8.5	342,150,188	1,467,815	0.0043	0.9957	93.14
9.5	301,704,618	1,978,116	0.0066	0.9934	92.74
10.5	293,555,269	6,362,916	0.0217	0.9783	92.13
11.5	274,433,289	776,196	0.0028	0.9972	90.14
12.5	275,128,610	1,460,688	0.0053	0.9947	89.88
13.5	276,374,858	3,673,955	0.0133	0.9867	89.41
14.5	272,585,026	324,734	0.0012	0.9988	88.22
15.5	248,656,144	1,043,118	0.0042	0.9958	88.11
16.5	239,732,489	1,595,492	0.0067	0.9933	87.74
17.5	225,235,271	892,591	0.0040	0.9960	87.16
18.5	213,790,270	9,788,643	0.0458	0.9542	86.81
19.5	195,608,493	561,803	0.0029	0.9971	82.84
20.5	211,104,970	1,618,069	0.0077	0.9923	82.60
21.5	208,196,719	266,181	0.0013	0.9987	81.97
22.5	179,290,595	1,470,164	0.0082	0.9918	81.86
23.5	187,219,969	1,465,379	0.0078	0.9922	81.19
24.5	186,532,075	1,034,919	0.0055	0.9945	80.56
25.5	184,704,741	2,157,015	0.0117	0.9883	80.11
26.5	182,734,055	3,512,449	0.0192	0.9808	79.17
27.5	168,397,148	555,279	0.0033	0.9967	77.65
28.5	156,610,079	705,134	0.0045	0.9955	77.40
29.5	143,862,119	842,383	0.0059	0.9941	77.05
30.5	139,467,867	2,492,434	0.0179	0.9821	76.60
31.5	135,522,967	438,847	0.0032	0.9968	75.23
32.5	128,436,432	958,192	0.0075	0.9925	74.98
33.5	121,988,924	1,966,016	0.0161	0.9839	74.42
34.5	114,911,102	7,785,247	0.0678	0.9322	73.22
35.5	107,727,765	1,768,003	0.0164	0.9836	68.26
36.5	103,718,012	1,241,348	0.0120	0.9880	67.14
37.5	101,034,772	1,229,752	0.0122	0.9878	66.34
38.5	97,648,650	512,893	0.0053	0.9947	65.53

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	86,957,043	1,206,849	0.0139	0.9861	65.19
40.5	68,651,922	345,481	0.0050	0.9950	64.28
41.5	64,825,812	948,695	0.0146	0.9854	63.96
42.5	65,337,069	2,260,052	0.0346	0.9654	63.02
43.5	57,636,471	817,923	0.0142	0.9858	60.84
44.5	48,059,448	432,403	0.0090	0.9910	59.98
45.5	46,679,235	1,717,975	0.0368	0.9632	59.44
46.5	43,287,410	1,922,963	0.0444	0.9556	57.25
47.5	38,580,761	2,257,253	0.0585	0.9415	54.71
48.5	39,919,007	283,401	0.0071	0.9929	51.51
49.5	46,518,583	614,878	0.0132	0.9868	51.14
50.5	42,616,408	643,946	0.0151	0.9849	50.47
51.5	40,927,293	1,044,665	0.0255	0.9745	49.70
52.5	38,070,144	236,306	0.0062	0.9938	48.44
53.5	37,879,224	188,336	0.0050	0.9950	48.13
54.5	36,382,582	424,016	0.0117	0.9883	47.90
55.5	35,195,853	308,192	0.0088	0.9912	47.34
56.5	34,428,777	1,607,536	0.0467	0.9533	46.92
57.5	32,644,856	970,378	0.0297	0.9703	44.73
58.5	31,889,659	1,004,118	0.0315	0.9685	43.40
59.5	30,713,055	465,031	0.0151	0.9849	42.04
60.5	29,784,448	1,486,664	0.0499	0.9501	41.40
61.5	26,017,586	1,836,551	0.0706	0.9294	39.33
62.5	22,383,167	1,575,843	0.0704	0.9296	36.56
63.5	20,069,036	975,816	0.0486	0.9514	33.98
64.5	18,541,001	837,377	0.0452	0.9548	32.33
65.5	15,917,084	235,013	0.0148	0.9852	30.87
66.5	15,143,323	745,316	0.0492	0.9508	30.41
67.5	12,204,651	329,372	0.0270	0.9730	28.92
68.5	7,147,803	473,973	0.0663	0.9337	28.14
69.5	2,433,963	122,183	0.0502	0.9498	26.27
70.5	2,284,070	282,624	0.1237	0.8763	24.95
71.5	1,851,663	176,031	0.0951	0.9049	21.86
72.5	1,087,383	58,604	0.0539	0.9461	19.79
73.5	689,940	51,954	0.0753	0.9247	18.72
74.5	588,608	87,871	0.1493	0.8507	17.31
75.5	499,592	14,479	0.0290	0.9710	14.73
76.5	475,881	19,419	0.0408	0.9592	14.30
77.5	362,722	34,757	0.0958	0.9042	13.72
78.5	296,928	494	0.0017	0.9983	12.40

DUKE ENERGY INDIANA

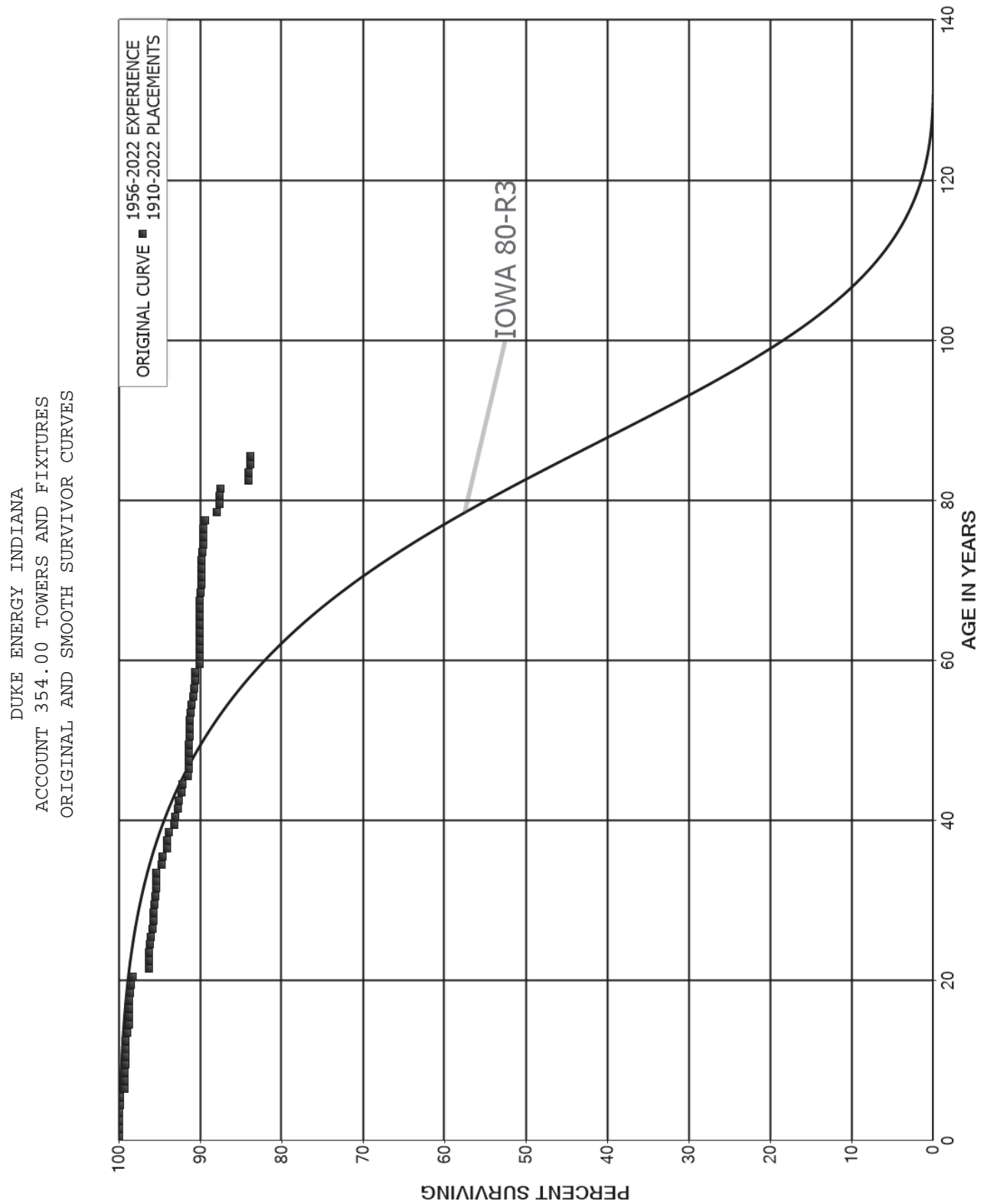
ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	299,901	16,869	0.0562	0.9438	12.38
80.5	282,063	4,835	0.0171	0.9829	11.68
81.5	272,562	7,407	0.0272	0.9728	11.48
82.5	264,866	18,983	0.0717	0.9283	11.17
83.5	245,718	1,200	0.0049	0.9951	10.37
84.5	239,594	6,860	0.0286	0.9714	10.32
85.5	233,079	7,819	0.0335	0.9665	10.03
86.5	225,480	6,632	0.0294	0.9706	9.69
87.5	218,725	1,690	0.0077	0.9923	9.40
88.5	217,035	118,045	0.5439	0.4561	9.33
89.5	104,617	440	0.0042	0.9958	4.26
90.5	101,804	1,984	0.0195	0.9805	4.24
91.5	97,363	2,084	0.0214	0.9786	4.16
92.5	95,188	31,528	0.3312	0.6688	4.07
93.5	63,660	3,650	0.0573	0.9427	2.72
94.5	53,699	276	0.0051	0.9949	2.56
95.5	47,796		0.0000	1.0000	2.55
96.5	47,715	2,016	0.0422	0.9578	2.55
97.5	42,060		0.0000	1.0000	2.44
98.5	18		0.0000	1.0000	2.44
99.5	18		0.0000	1.0000	2.44
100.5					2.44



DUKE ENERGY INDIANA

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	88,147,102	42,222	0.0005	0.9995	100.00
0.5	88,019,045		0.0000	1.0000	99.95
1.5	87,464,801		0.0000	1.0000	99.95
2.5	89,934,373	54,240	0.0006	0.9994	99.95
3.5	89,827,913	83,480	0.0009	0.9991	99.89
4.5	89,742,238		0.0000	1.0000	99.80
5.5	90,327,030	468,260	0.0052	0.9948	99.80
6.5	89,860,406	2,435	0.0000	1.0000	99.28
7.5	89,857,971	29,050	0.0003	0.9997	99.28
8.5	89,839,426	40,811	0.0005	0.9995	99.25
9.5	89,422,396	16,815	0.0002	0.9998	99.20
10.5	87,787,048	20,194	0.0002	0.9998	99.18
11.5	70,857,506	11,102	0.0002	0.9998	99.16
12.5	70,847,363	161,346	0.0023	0.9977	99.14
13.5	70,681,922	112,995	0.0016	0.9984	98.92
14.5	70,575,209	4,915	0.0001	0.9999	98.76
15.5	70,485,194		0.0000	1.0000	98.75
16.5	70,485,194	6,764	0.0001	0.9999	98.75
17.5	70,478,430	120,240	0.0017	0.9983	98.74
18.5	72,572,813	27,839	0.0004	0.9996	98.58
19.5	72,544,974	211,635	0.0029	0.9971	98.54
20.5	72,333,339	1,455,528	0.0201	0.9799	98.25
21.5	70,877,811	12,516	0.0002	0.9998	96.27
22.5	70,865,295	2,117	0.0000	1.0000	96.26
23.5	70,490,384	34,057	0.0005	0.9995	96.25
24.5	70,512,059	87,215	0.0012	0.9988	96.21
25.5	70,471,940	193,946	0.0028	0.9972	96.09
26.5	69,453,109	37,387	0.0005	0.9995	95.82
27.5	69,415,722	21,216	0.0003	0.9997	95.77
28.5	69,394,506	100,205	0.0014	0.9986	95.74
29.5	69,298,409	58,235	0.0008	0.9992	95.60
30.5	69,245,395	85,982	0.0012	0.9988	95.52
31.5	69,023,812	1,520	0.0000	1.0000	95.41
32.5	68,755,800	18,881	0.0003	0.9997	95.40
33.5	68,664,579	435,188	0.0063	0.9937	95.38
34.5	68,162,425	119,311	0.0018	0.9982	94.77
35.5	67,995,863	391,350	0.0058	0.9942	94.61
36.5	66,479,121	11,636	0.0002	0.9998	94.06
37.5	66,350,667	129,552	0.0020	0.9980	94.05
38.5	66,175,356	495,324	0.0075	0.9925	93.86

DUKE ENERGY INDIANA

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,608,729	99,747	0.0015	0.9985	93.16
40.5	65,412,450	229,043	0.0035	0.9965	93.02
41.5	52,451,983	27,309	0.0005	0.9995	92.69
42.5	50,585,304	201,281	0.0040	0.9960	92.64
43.5	50,213,343	66,236	0.0013	0.9987	92.28
44.5	34,756,416	250,407	0.0072	0.9928	92.15
45.5	32,319,874	28,931	0.0009	0.9991	91.49
46.5	25,445,983	2,554	0.0001	0.9999	91.41
47.5	24,453,488	6,890	0.0003	0.9997	91.40
48.5	16,265,350	4,192	0.0003	0.9997	91.37
49.5	16,247,192	11,682	0.0007	0.9993	91.35
50.5	15,440,739	3,007	0.0002	0.9998	91.28
51.5	15,322,211		0.0000	1.0000	91.27
52.5	14,657,112	6,872	0.0005	0.9995	91.27
53.5	14,237,890	21,699	0.0015	0.9985	91.22
54.5	13,937,978	39,627	0.0028	0.9972	91.08
55.5	13,479,087	22,944	0.0017	0.9983	90.83
56.5	12,989,621	8,795	0.0007	0.9993	90.67
57.5	12,489,173	343	0.0000	1.0000	90.61
58.5	12,265,644	68,872	0.0056	0.9944	90.61
59.5	11,791,228	4,377	0.0004	0.9996	90.10
60.5	11,504,518	5,591	0.0005	0.9995	90.06
61.5	10,551,848	1,158	0.0001	0.9999	90.02
62.5	10,406,448		0.0000	1.0000	90.01
63.5	9,027,366		0.0000	1.0000	90.01
64.5	7,498,730		0.0000	1.0000	90.01
65.5	6,992,047		0.0000	1.0000	90.01
66.5	6,929,088		0.0000	1.0000	90.01
67.5	6,266,057	1,021	0.0002	0.9998	90.01
68.5	5,898,625	8,018	0.0014	0.9986	90.00
69.5	3,273,566	866	0.0003	0.9997	89.87
70.5	3,272,700	2,205	0.0007	0.9993	89.85
71.5	3,270,496		0.0000	1.0000	89.79
72.5	2,838,101	2,118	0.0007	0.9993	89.79
73.5	2,834,003	2,600	0.0009	0.9991	89.72
74.5	2,831,403		0.0000	1.0000	89.64
75.5	2,825,813		0.0000	1.0000	89.64
76.5	2,825,813	9,339	0.0033	0.9967	89.64
77.5	2,515,526	40,613	0.0161	0.9839	89.34
78.5	2,474,913	8,772	0.0035	0.9965	87.90

DUKE ENERGY INDIANA

ACCOUNT 354.00 TOWERS AND FIXTURES

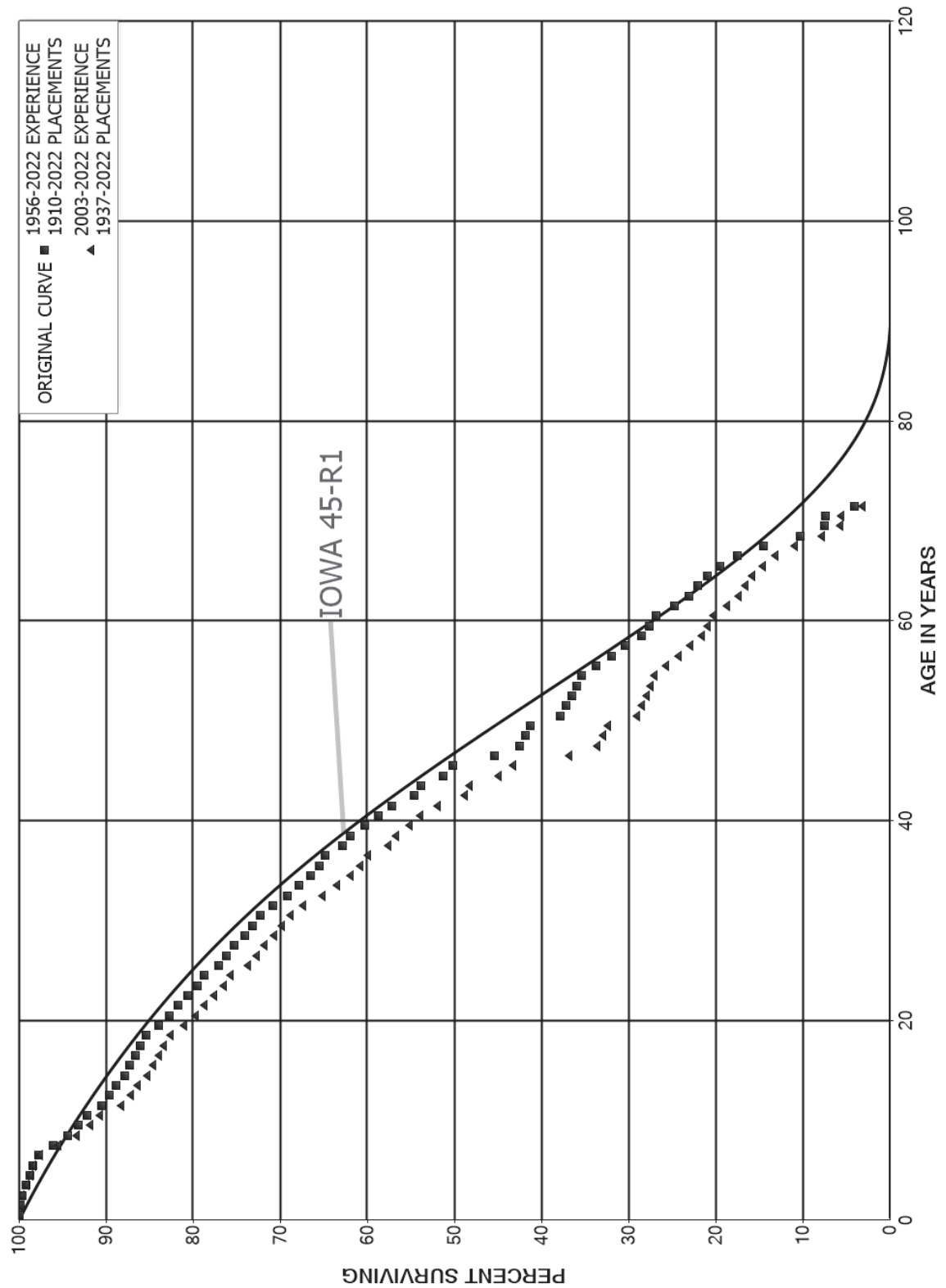
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,466,140	834	0.0003	0.9997	87.59
80.5	2,465,306	2,041	0.0008	0.9992	87.56
81.5	2,463,265	96,924	0.0393	0.9607	87.49
82.5	1,986,030		0.0000	1.0000	84.05
83.5	1,986,030	5,941	0.0030	0.9970	84.05
84.5	1,980,088		0.0000	1.0000	83.79
85.5					83.79

DUKE ENERGY INDIANA
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	685,376,998	105,695	0.0002	0.9998	100.00
0.5	632,933,816	680,770	0.0011	0.9989	99.98
1.5	561,457,546	1,190,437	0.0021	0.9979	99.88
2.5	533,837,127	2,686,500	0.0050	0.9950	99.67
3.5	482,759,635	2,093,712	0.0043	0.9957	99.16
4.5	421,147,649	1,669,624	0.0040	0.9960	98.73
5.5	350,045,235	2,376,083	0.0068	0.9932	98.34
6.5	318,149,804	5,371,720	0.0169	0.9831	97.67
7.5	298,835,453	5,023,588	0.0168	0.9832	96.03
8.5	251,474,309	3,215,005	0.0128	0.9872	94.41
9.5	212,380,710	2,282,765	0.0107	0.9893	93.20
10.5	193,457,568	3,576,390	0.0185	0.9815	92.20
11.5	180,858,577	1,852,341	0.0102	0.9898	90.50
12.5	169,453,795	1,468,910	0.0087	0.9913	89.57
13.5	152,975,339	1,580,587	0.0103	0.9897	88.79
14.5	143,715,610	909,226	0.0063	0.9937	87.88
15.5	134,044,372	1,165,252	0.0087	0.9913	87.32
16.5	126,900,559	716,009	0.0056	0.9944	86.56
17.5	121,686,555	1,013,810	0.0083	0.9917	86.07
18.5	116,722,685	1,968,186	0.0169	0.9831	85.36
19.5	109,174,948	1,619,133	0.0148	0.9852	83.92
20.5	105,844,137	1,259,264	0.0119	0.9881	82.67
21.5	99,812,731	1,286,996	0.0129	0.9871	81.69
22.5	93,952,365	1,297,390	0.0138	0.9862	80.64
23.5	88,586,549	879,777	0.0099	0.9901	79.52
24.5	86,607,932	1,779,324	0.0205	0.9795	78.73
25.5	83,717,474	1,073,150	0.0128	0.9872	77.12
26.5	81,352,237	948,201	0.0117	0.9883	76.13
27.5	75,046,805	1,142,852	0.0152	0.9848	75.24
28.5	70,495,422	845,488	0.0120	0.9880	74.09
29.5	63,665,163	766,631	0.0120	0.9880	73.20
30.5	60,241,254	1,197,464	0.0199	0.9801	72.32
31.5	52,078,681	1,274,099	0.0245	0.9755	70.89
32.5	46,740,460	923,509	0.0198	0.9802	69.15
33.5	44,197,990	818,687	0.0185	0.9815	67.79
34.5	42,062,611	630,833	0.0150	0.9850	66.53
35.5	39,485,117	412,066	0.0104	0.9896	65.53
36.5	38,350,551	1,197,528	0.0312	0.9688	64.85
37.5	36,678,768	482,633	0.0132	0.9868	62.82
38.5	36,115,545	1,018,584	0.0282	0.9718	62.00

DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,619,501	799,842	0.0245	0.9755	60.25
40.5	30,821,029	865,029	0.0281	0.9719	58.77
41.5	28,614,891	1,249,860	0.0437	0.9563	57.12
42.5	22,888,931	333,536	0.0146	0.9854	54.63
43.5	21,688,220	1,010,560	0.0466	0.9534	53.83
44.5	20,372,892	476,958	0.0234	0.9766	51.32
45.5	19,428,738	1,834,491	0.0944	0.9056	50.12
46.5	17,178,623	1,079,145	0.0628	0.9372	45.39
47.5	15,946,452	254,311	0.0159	0.9841	42.54
48.5	15,479,475	211,395	0.0137	0.9863	41.86
49.5	14,785,677	1,239,597	0.0838	0.9162	41.29
50.5	13,116,658	241,408	0.0184	0.9816	37.83
51.5	12,861,751	212,247	0.0165	0.9835	37.13
52.5	12,178,056	181,704	0.0149	0.9851	36.52
53.5	11,716,450	174,644	0.0149	0.9851	35.97
54.5	11,188,109	527,936	0.0472	0.9528	35.44
55.5	10,397,563	561,731	0.0540	0.9460	33.76
56.5	9,730,460	487,169	0.0501	0.9499	31.94
57.5	9,154,172	565,001	0.0617	0.9383	30.34
58.5	8,571,464	247,908	0.0289	0.9711	28.47
59.5	8,028,492	245,865	0.0306	0.9694	27.64
60.5	7,506,052	565,432	0.0753	0.9247	26.80
61.5	6,918,089	477,094	0.0690	0.9310	24.78
62.5	6,385,316	285,313	0.0447	0.9553	23.07
63.5	5,969,640	279,302	0.0468	0.9532	22.04
64.5	5,482,321	396,757	0.0724	0.9276	21.01
65.5	5,005,402	520,757	0.1040	0.8960	19.49
66.5	4,381,260	737,300	0.1683	0.8317	17.46
67.5	3,582,858	1,037,134	0.2895	0.7105	14.52
68.5	2,511,737	679,809	0.2707	0.7293	10.32
69.5	1,755,973	35,376	0.0201	0.9799	7.53
70.5	1,712,508	766,788	0.4478	0.5522	7.37
71.5	925,814	353,487	0.3818	0.6182	4.07
72.5	523,563	38,715	0.0739	0.9261	2.52
73.5	482,972	14,958	0.0310	0.9690	2.33
74.5	466,603	130,371	0.2794	0.7206	2.26
75.5	336,232	39,919	0.1187	0.8813	1.63
76.5	288,316	94,569	0.3280	0.6720	1.43
77.5	163,315	8,425	0.0516	0.9484	0.96
78.5	154,890	60,238	0.3889	0.6111	0.91

DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	93,510	998	0.0107	0.9893	0.56
80.5	92,278	4,313	0.0467	0.9533	0.55
81.5	87,965	27,821	0.3163	0.6837	0.53
82.5	28,035		0.0000	1.0000	0.36
83.5	28,035	1,266	0.0451	0.9549	0.36
84.5	26,769	21,508	0.8035	0.1965	0.34
85.5	723		0.0000	1.0000	0.07
86.5	723		0.0000	1.0000	0.07
87.5	723		0.0000	1.0000	0.07
88.5	723		0.0000	1.0000	0.07
89.5	723		0.0000	1.0000	0.07
90.5	723	723	1.0000		0.07
91.5					

DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	574,229,470	102,849	0.0002	0.9998	100.00
0.5	523,469,530	536,049	0.0010	0.9990	99.98
1.5	457,133,893	1,029,722	0.0023	0.9977	99.88
2.5	433,229,246	2,501,147	0.0058	0.9942	99.65
3.5	386,331,404	1,656,520	0.0043	0.9957	99.08
4.5	326,059,133	1,337,091	0.0041	0.9959	98.65
5.5	254,904,010	1,922,176	0.0075	0.9925	98.25
6.5	225,915,987	4,997,521	0.0221	0.9779	97.51
7.5	214,112,268	4,635,508	0.0216	0.9784	95.35
8.5	171,185,446	2,801,860	0.0164	0.9836	93.29
9.5	140,077,940	1,827,294	0.0130	0.9870	91.76
10.5	123,677,424	3,214,788	0.0260	0.9740	90.56
11.5	120,514,397	1,526,601	0.0127	0.9873	88.21
12.5	114,954,479	1,117,595	0.0097	0.9903	87.09
13.5	101,449,346	1,286,141	0.0127	0.9873	86.25
14.5	95,427,915	683,779	0.0072	0.9928	85.15
15.5	87,823,600	752,313	0.0086	0.9914	84.54
16.5	81,936,172	491,191	0.0060	0.9940	83.82
17.5	77,666,362	746,091	0.0096	0.9904	83.32
18.5	72,438,217	1,378,018	0.0190	0.9810	82.52
19.5	68,948,233	1,147,422	0.0166	0.9834	80.95
20.5	67,476,904	808,866	0.0120	0.9880	79.60
21.5	63,755,737	917,809	0.0144	0.9856	78.64
22.5	62,908,888	932,151	0.0148	0.9852	77.51
23.5	59,855,510	625,505	0.0105	0.9895	76.36
24.5	58,580,805	1,492,371	0.0255	0.9745	75.57
25.5	57,308,104	763,410	0.0133	0.9867	73.64
26.5	55,876,134	749,352	0.0134	0.9866	72.66
27.5	51,072,794	759,829	0.0149	0.9851	71.68
28.5	49,057,199	643,201	0.0131	0.9869	70.62
29.5	43,077,195	581,879	0.0135	0.9865	69.69
30.5	40,526,178	878,743	0.0217	0.9783	68.75
31.5	34,227,385	1,100,949	0.0322	0.9678	67.26
32.5	29,776,030	763,860	0.0257	0.9743	65.10
33.5	27,787,881	675,735	0.0243	0.9757	63.43
34.5	26,272,008	511,223	0.0195	0.9805	61.88
35.5	24,700,566	326,916	0.0132	0.9868	60.68
36.5	24,362,552	983,156	0.0404	0.9596	59.88
37.5	23,330,260	329,387	0.0141	0.9859	57.46
38.5	23,520,588	658,816	0.0280	0.9720	56.65

DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,879,290	485,327	0.0232	0.9768	55.06
40.5	20,042,475	713,756	0.0356	0.9644	53.78
41.5	18,545,339	1,131,209	0.0610	0.9390	51.87
42.5	13,297,945	156,596	0.0118	0.9882	48.70
43.5	12,718,084	878,873	0.0691	0.9309	48.13
44.5	12,042,863	423,396	0.0352	0.9648	44.80
45.5	11,707,589	1,758,774	0.1502	0.8498	43.23
46.5	10,281,244	918,602	0.0893	0.9107	36.74
47.5	10,114,700	190,318	0.0188	0.9812	33.45
48.5	10,167,050	172,280	0.0169	0.9831	32.82
49.5	11,760,176	1,195,704	0.1017	0.8983	32.27
50.5	10,163,345	219,521	0.0216	0.9784	28.99
51.5	10,260,242	184,576	0.0180	0.9820	28.36
52.5	11,255,147	174,266	0.0155	0.9845	27.85
53.5	10,802,889	164,420	0.0152	0.9848	27.42
54.5	10,306,547	513,763	0.0498	0.9502	27.00
55.5	9,530,175	555,466	0.0583	0.9417	25.66
56.5	8,878,840	480,089	0.0541	0.9459	24.16
57.5	8,753,808	529,448	0.0605	0.9395	22.85
58.5	8,206,653	246,242	0.0300	0.9700	21.47
59.5	7,687,609	243,627	0.0317	0.9683	20.83
60.5	7,168,966	555,218	0.0774	0.9226	20.17
61.5	6,591,217	477,094	0.0724	0.9276	18.61
62.5	6,307,318	283,712	0.0450	0.9550	17.26
63.5	5,893,243	277,134	0.0470	0.9530	16.48
64.5	5,408,092	396,757	0.0734	0.9266	15.71
65.5	5,004,679	520,757	0.1041	0.8959	14.56
66.5	4,380,536	737,300	0.1683	0.8317	13.04
67.5	3,582,135	1,037,134	0.2895	0.7105	10.85
68.5	2,511,013	679,809	0.2707	0.7293	7.71
69.5	1,755,249	35,376	0.0202	0.9798	5.62
70.5	1,711,785	766,788	0.4479	0.5521	5.51
71.5	925,091	353,487	0.3821	0.6179	3.04
72.5	522,839	38,715	0.0740	0.9260	1.88
73.5	482,249	14,958	0.0310	0.9690	1.74
74.5	465,879	130,371	0.2798	0.7202	1.69
75.5	335,508	39,919	0.1190	0.8810	1.21
76.5	287,593	94,569	0.3288	0.6712	1.07
77.5	162,592	8,425	0.0518	0.9482	0.72
78.5	154,166	60,238	0.3907	0.6093	0.68

DUKE ENERGY INDIANA

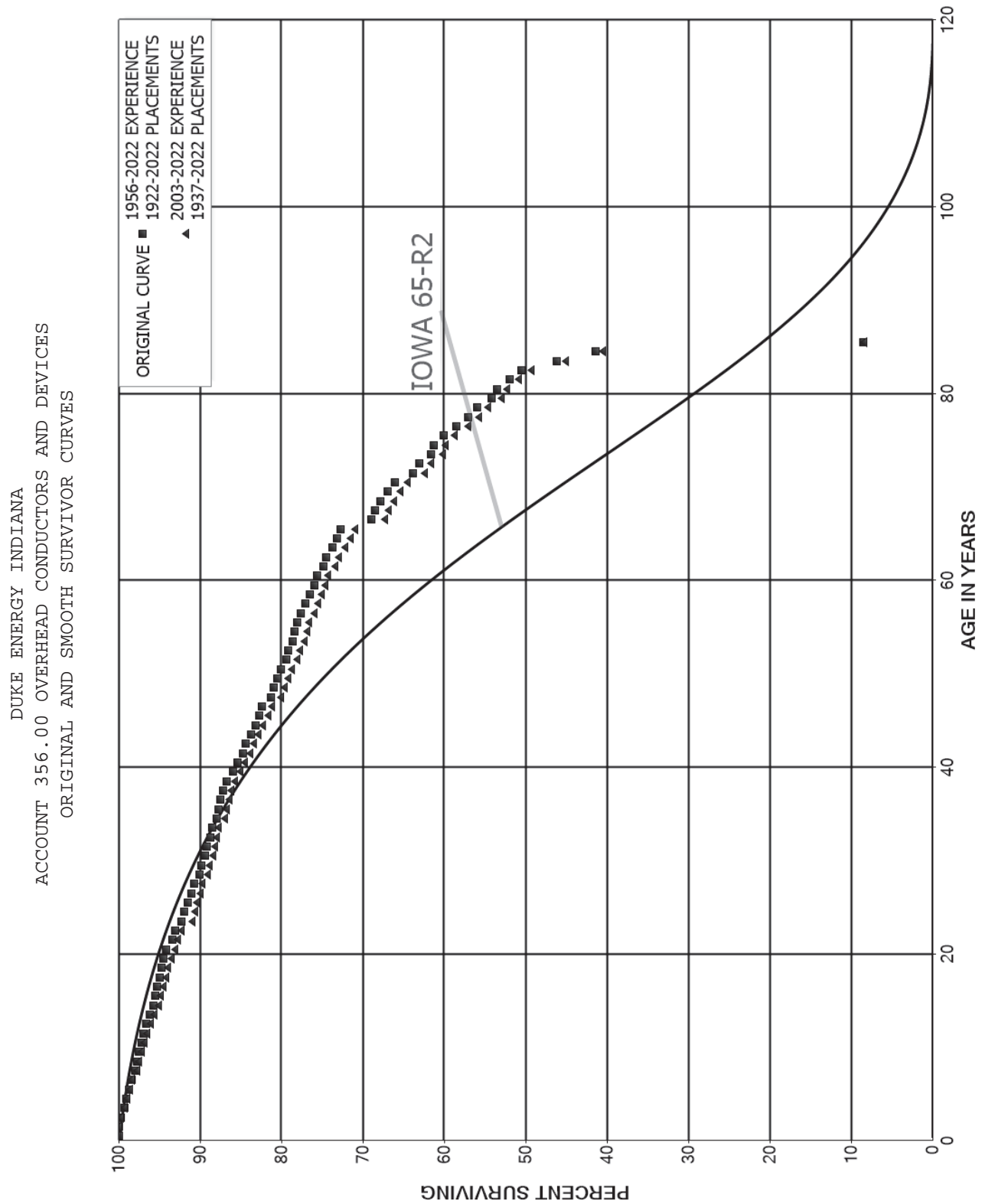
ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	92,787	998	0.0108	0.9892	0.41
80.5	91,555	4,313	0.0471	0.9529	0.41
81.5	87,241	27,821	0.3189	0.6811	0.39
82.5	27,311		0.0000	1.0000	0.27
83.5	27,311	1,266	0.0463	0.9537	0.27
84.5	26,046	21,508	0.8258	0.1742	0.25
85.5					0.04



DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	572,536,129	248,036	0.0004	0.9996	100.00
0.5	478,333,851	306,784	0.0006	0.9994	99.96
1.5	434,825,348	724,402	0.0017	0.9983	99.89
2.5	404,394,710	1,619,570	0.0040	0.9960	99.73
3.5	379,837,891	1,192,078	0.0031	0.9969	99.33
4.5	345,812,463	913,880	0.0026	0.9974	99.02
5.5	317,776,958	1,101,868	0.0035	0.9965	98.75
6.5	291,996,271	1,293,260	0.0044	0.9956	98.41
7.5	274,830,043	708,295	0.0026	0.9974	97.98
8.5	246,175,014	636,643	0.0026	0.9974	97.72
9.5	229,924,258	748,957	0.0033	0.9967	97.47
10.5	218,248,082	495,689	0.0023	0.9977	97.15
11.5	212,440,216	607,346	0.0029	0.9971	96.93
12.5	208,008,162	1,093,382	0.0053	0.9947	96.65
13.5	198,137,918	864,635	0.0044	0.9956	96.15
14.5	191,114,987	423,811	0.0022	0.9978	95.73
15.5	177,340,239	404,668	0.0023	0.9977	95.51
16.5	166,397,620	507,024	0.0030	0.9970	95.30
17.5	162,679,534	401,260	0.0025	0.9975	95.01
18.5	162,626,523	537,421	0.0033	0.9967	94.77
19.5	158,565,244	519,157	0.0033	0.9967	94.46
20.5	150,328,495	1,142,884	0.0076	0.9924	94.15
21.5	140,516,994	496,668	0.0035	0.9965	93.43
22.5	134,598,817	1,260,751	0.0094	0.9906	93.10
23.5	129,706,378	348,098	0.0027	0.9973	92.23
24.5	128,313,710	688,990	0.0054	0.9946	91.98
25.5	126,539,443	570,810	0.0045	0.9955	91.49
26.5	125,220,195	531,204	0.0042	0.9958	91.08
27.5	120,684,755	801,778	0.0066	0.9934	90.69
28.5	116,703,555	331,731	0.0028	0.9972	90.09
29.5	110,340,767	497,711	0.0045	0.9955	89.83
30.5	107,791,812	339,451	0.0031	0.9969	89.43
31.5	105,723,709	471,441	0.0045	0.9955	89.15
32.5	102,398,210	307,406	0.0030	0.9970	88.75
33.5	100,288,296	642,081	0.0064	0.9936	88.48
34.5	98,539,909	213,603	0.0022	0.9978	87.92
35.5	97,722,561	286,471	0.0029	0.9971	87.72
36.5	96,211,694	361,015	0.0038	0.9962	87.47
37.5	95,526,037	468,866	0.0049	0.9951	87.14
38.5	94,018,073	810,778	0.0086	0.9914	86.71

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	90,251,186	643,750	0.0071	0.9929	85.96
40.5	87,648,530	608,711	0.0069	0.9931	85.35
41.5	77,148,246	337,704	0.0044	0.9956	84.76
42.5	72,678,355	543,295	0.0075	0.9925	84.39
43.5	70,815,285	469,508	0.0066	0.9934	83.76
44.5	57,950,615	318,209	0.0055	0.9945	83.20
45.5	53,987,707	261,692	0.0048	0.9952	82.74
46.5	48,019,118	641,226	0.0134	0.9866	82.34
47.5	45,910,304	170,200	0.0037	0.9963	81.24
48.5	35,622,763	198,731	0.0056	0.9944	80.94
49.5	34,985,827	202,120	0.0058	0.9942	80.49
50.5	33,847,923	273,540	0.0081	0.9919	80.03
51.5	31,868,740	94,583	0.0030	0.9970	79.38
52.5	30,880,887	186,252	0.0060	0.9940	79.14
53.5	29,900,006	95,442	0.0032	0.9968	78.67
54.5	29,454,054	114,777	0.0039	0.9961	78.41
55.5	28,236,188	194,501	0.0069	0.9931	78.11
56.5	26,961,052	172,354	0.0064	0.9936	77.57
57.5	26,152,172	186,351	0.0071	0.9929	77.08
58.5	24,697,901	176,789	0.0072	0.9928	76.53
59.5	23,829,801	105,514	0.0044	0.9956	75.98
60.5	22,798,189	234,543	0.0103	0.9897	75.64
61.5	20,766,773	94,697	0.0046	0.9954	74.86
62.5	20,206,976	205,538	0.0102	0.9898	74.52
63.5	17,803,675	150,633	0.0085	0.9915	73.76
64.5	16,669,799	103,723	0.0062	0.9938	73.14
65.5	15,682,494	811,990	0.0518	0.9482	72.68
66.5	14,284,016	92,350	0.0065	0.9935	68.92
67.5	12,368,914	124,612	0.0101	0.9899	68.48
68.5	11,030,380	138,514	0.0126	0.9874	67.79
69.5	7,072,681	94,834	0.0134	0.9866	66.93
70.5	6,586,428	215,530	0.0327	0.9673	66.04
71.5	6,333,864	75,522	0.0119	0.9881	63.88
72.5	3,739,428	89,740	0.0240	0.9760	63.11
73.5	3,458,874	17,808	0.0051	0.9949	61.60
74.5	3,413,014	67,719	0.0198	0.9802	61.28
75.5	3,299,343	88,154	0.0267	0.9733	60.07
76.5	3,184,158	78,733	0.0247	0.9753	58.46
77.5	2,388,044	44,926	0.0188	0.9812	57.02
78.5	2,342,489	72,308	0.0309	0.9691	55.94

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,170,237	28,881	0.0133	0.9867	54.22
80.5	2,116,548	60,021	0.0284	0.9716	53.50
81.5	2,050,282	59,660	0.0291	0.9709	51.98
82.5	1,589,397	136,247	0.0857	0.9143	50.47
83.5	1,453,150	147,718	0.1017	0.8983	46.14
84.5	1,305,432	1,036,922	0.7943	0.2057	41.45
85.5					8.53

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	427,675,761	245,651	0.0006	0.9994	100.00
0.5	339,309,773	249,813	0.0007	0.9993	99.94
1.5	302,881,791	615,844	0.0020	0.9980	99.87
2.5	274,498,511	1,489,654	0.0054	0.9946	99.67
3.5	252,580,516	753,310	0.0030	0.9970	99.13
4.5	220,334,251	660,818	0.0030	0.9970	98.83
5.5	189,270,775	546,640	0.0029	0.9971	98.53
6.5	164,775,560	1,045,925	0.0063	0.9937	98.25
7.5	151,743,109	369,206	0.0024	0.9976	97.62
8.5	127,050,846	391,820	0.0031	0.9969	97.39
9.5	118,260,464	459,459	0.0039	0.9961	97.09
10.5	107,965,043	365,644	0.0034	0.9966	96.71
11.5	104,292,167	432,625	0.0041	0.9959	96.38
12.5	103,299,824	461,672	0.0045	0.9955	95.98
13.5	96,036,555	594,320	0.0062	0.9938	95.55
14.5	90,569,000	269,096	0.0030	0.9970	94.96
15.5	76,464,766	194,172	0.0025	0.9975	94.68
16.5	67,033,524	258,063	0.0038	0.9962	94.44
17.5	63,993,029	195,306	0.0031	0.9969	94.08
18.5	61,557,242	274,126	0.0045	0.9955	93.79
19.5	61,017,148	272,546	0.0045	0.9955	93.37
20.5	55,208,739	195,322	0.0035	0.9965	92.95
21.5	56,798,162	277,563	0.0049	0.9951	92.63
22.5	55,735,533	804,709	0.0144	0.9856	92.17
23.5	52,929,092	189,703	0.0036	0.9964	90.84
24.5	64,346,290	165,636	0.0026	0.9974	90.52
25.5	66,982,766	293,573	0.0044	0.9956	90.28
26.5	72,043,927	228,185	0.0032	0.9968	89.89
27.5	69,471,856	484,901	0.0070	0.9930	89.60
28.5	77,026,308	222,190	0.0029	0.9971	88.98
29.5	71,314,108	352,602	0.0049	0.9951	88.72
30.5	70,009,241	167,012	0.0024	0.9976	88.28
31.5	70,302,478	172,329	0.0025	0.9975	88.07
32.5	68,295,130	213,692	0.0031	0.9969	87.86
33.5	67,154,017	560,294	0.0083	0.9917	87.58
34.5	65,959,944	171,032	0.0026	0.9974	86.85
35.5	66,658,710	247,512	0.0037	0.9963	86.62
36.5	66,410,626	168,865	0.0025	0.9975	86.30
37.5	66,688,817	374,702	0.0056	0.9944	86.08
38.5	66,720,228	548,598	0.0082	0.9918	85.60

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,072,425	401,812	0.0063	0.9937	84.90
40.5	62,757,965	497,436	0.0079	0.9921	84.36
41.5	54,332,666	235,108	0.0043	0.9957	83.70
42.5	50,565,694	397,846	0.0079	0.9921	83.33
43.5	51,207,622	337,101	0.0066	0.9934	82.68
44.5	39,581,517	290,260	0.0073	0.9927	82.13
45.5	36,701,423	207,252	0.0056	0.9944	81.53
46.5	31,492,312	450,632	0.0143	0.9857	81.07
47.5	31,516,366	156,483	0.0050	0.9950	79.91
48.5	22,596,211	123,086	0.0054	0.9946	79.51
49.5	26,310,675	169,538	0.0064	0.9936	79.08
50.5	25,630,072	220,779	0.0086	0.9914	78.57
51.5	23,740,684	89,365	0.0038	0.9962	77.89
52.5	25,948,301	185,138	0.0071	0.9929	77.60
53.5	25,160,137	90,805	0.0036	0.9964	77.05
54.5	24,750,583	100,227	0.0040	0.9960	76.77
55.5	23,593,219	192,367	0.0082	0.9918	76.46
56.5	22,348,322	143,652	0.0064	0.9936	75.83
57.5	22,580,097	130,305	0.0058	0.9942	75.35
58.5	21,182,500	126,667	0.0060	0.9940	74.91
59.5	20,480,617	90,349	0.0044	0.9956	74.46
60.5	19,493,072	233,072	0.0120	0.9880	74.14
61.5	17,469,372	94,537	0.0054	0.9946	73.25
62.5	17,641,055	189,244	0.0107	0.9893	72.85
63.5	15,254,048	143,489	0.0094	0.9906	72.07
64.5	14,127,317	103,723	0.0073	0.9927	71.39
65.5	15,682,494	811,990	0.0518	0.9482	70.87
66.5	14,284,016	92,350	0.0065	0.9935	67.20
67.5	12,368,914	124,612	0.0101	0.9899	66.77
68.5	11,030,380	138,514	0.0126	0.9874	66.09
69.5	7,072,681	94,834	0.0134	0.9866	65.26
70.5	6,586,428	215,530	0.0327	0.9673	64.39
71.5	6,333,864	75,522	0.0119	0.9881	62.28
72.5	3,739,428	89,740	0.0240	0.9760	61.54
73.5	3,458,874	17,808	0.0051	0.9949	60.06
74.5	3,413,014	67,719	0.0198	0.9802	59.75
75.5	3,299,343	88,154	0.0267	0.9733	58.57
76.5	3,184,158	78,733	0.0247	0.9753	57.00
77.5	2,388,044	44,926	0.0188	0.9812	55.59
78.5	2,342,489	72,308	0.0309	0.9691	54.55

DUKE ENERGY INDIANA

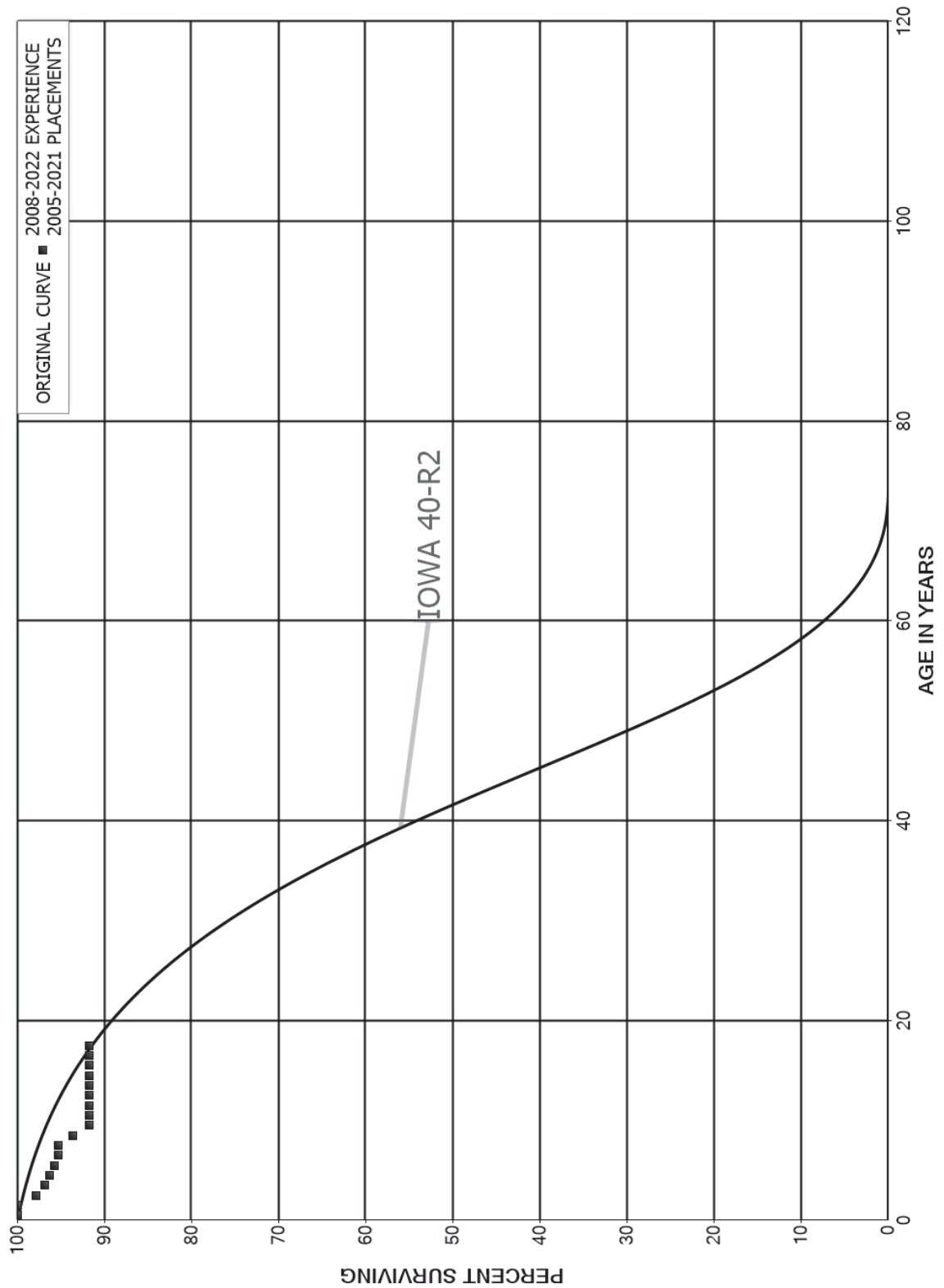
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,170,237	28,881	0.0133	0.9867	52.86
80.5	2,116,548	60,021	0.0284	0.9716	52.16
81.5	2,050,282	59,660	0.0291	0.9709	50.68
82.5	1,589,397	136,247	0.0857	0.9143	49.21
83.5	1,453,150	147,718	0.1017	0.8983	44.99
84.5	1,305,432	1,036,922	0.7943	0.2057	40.41
85.5					8.31

DUKE ENERGY INDIANA
ACCOUNT 357.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

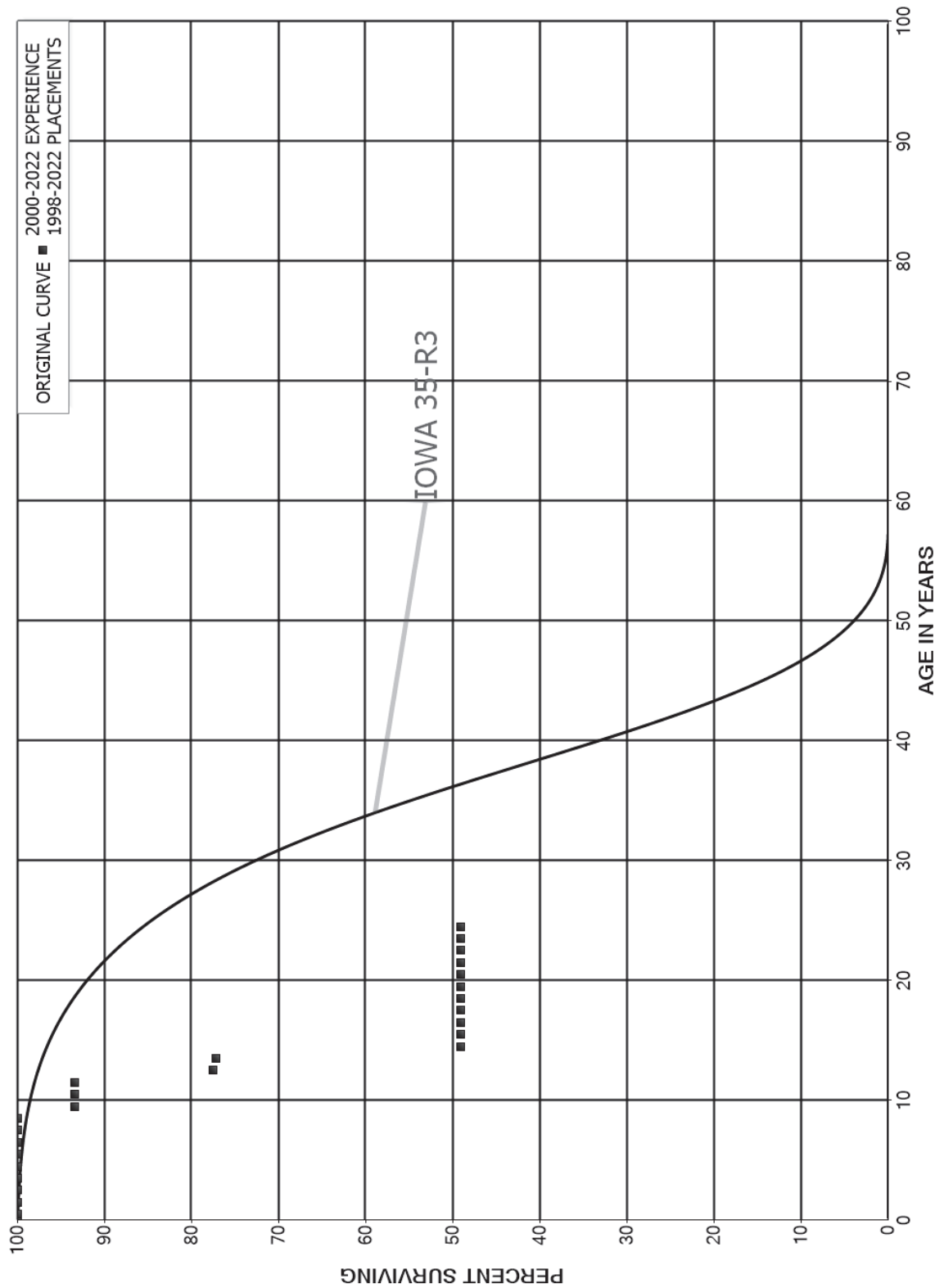
ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2005-2021

EXPERIENCE BAND 2008-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	229,768		0.0000	1.0000	100.00
0.5	229,768	170	0.0007	0.9993	100.00
1.5	228,967	4,788	0.0209	0.9791	99.93
2.5	212,946	2,292	0.0108	0.9892	97.84
3.5	183,687	878	0.0048	0.9952	96.78
4.5	170,230	1,138	0.0067	0.9933	96.32
5.5	163,284	702	0.0043	0.9957	95.68
6.5	130,780		0.0000	1.0000	95.27
7.5	21,962	374	0.0170	0.9830	95.27
8.5	14,711	293	0.0199	0.9801	93.64
9.5	7,930		0.0000	1.0000	91.78
10.5	7,930		0.0000	1.0000	91.78
11.5	0		0.0000	1.0000	91.78
12.5	0		0.0000	1.0000	91.78
13.5	0		0.0000	1.0000	91.78
14.5	0		0.0000	1.0000	91.78
15.5	0		0.0000	1.0000	91.78
16.5	0		0.0000	1.0000	91.78
17.5					91.78

DUKE ENERGY INDIANA
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

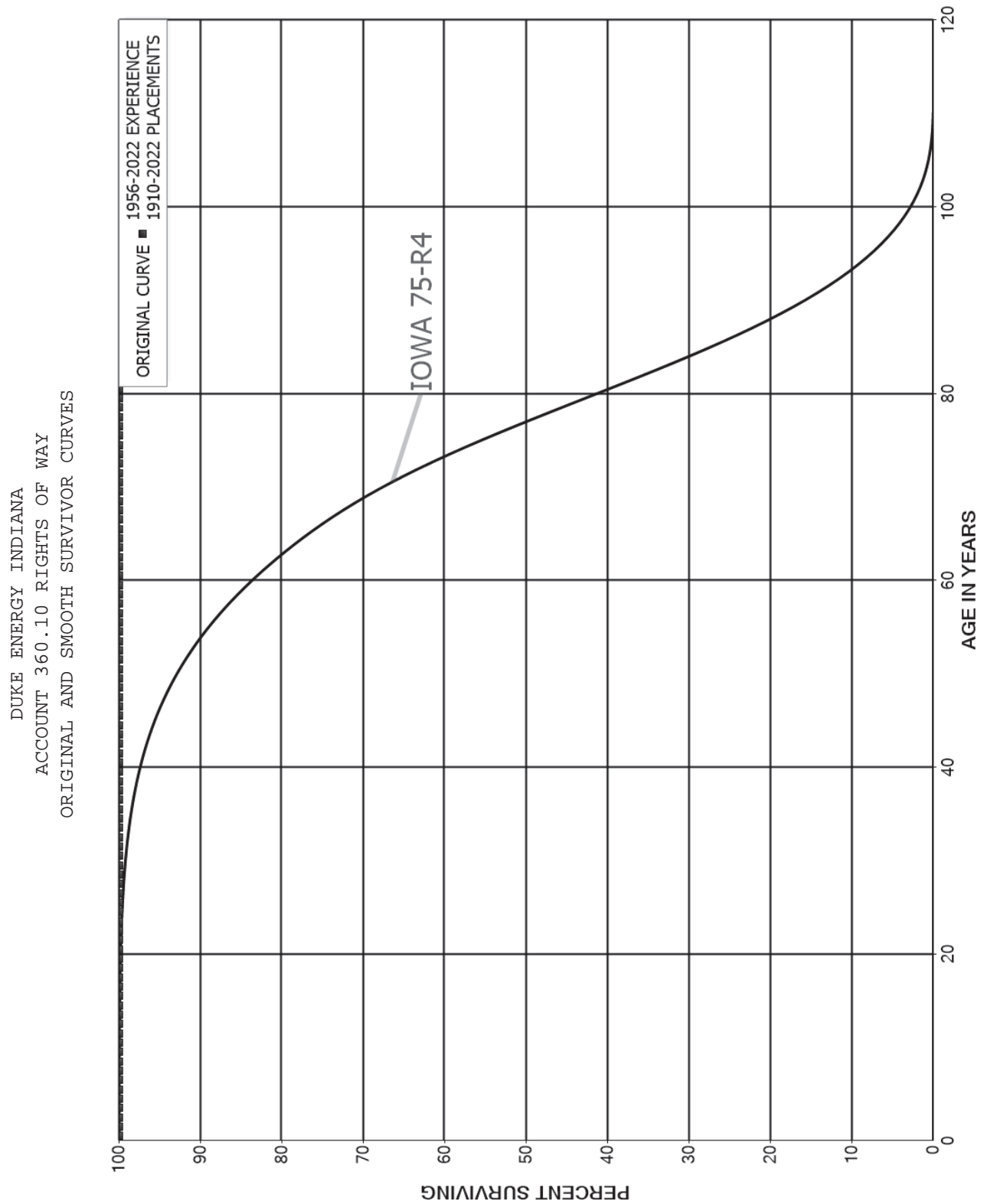
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1998-2022

EXPERIENCE BAND 2000-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,452,819		0.0000	1.0000	100.00
0.5	1,195,073		0.0000	1.0000	100.00
1.5	771,466		0.0000	1.0000	100.00
2.5	791,204		0.0000	1.0000	100.00
3.5	791,527		0.0000	1.0000	100.00
4.5	747,879		0.0000	1.0000	100.00
5.5	747,665		0.0000	1.0000	100.00
6.5	744,193		0.0000	1.0000	100.00
7.5	664,258		0.0000	1.0000	100.00
8.5	657,376	43,360	0.0660	0.9340	100.00
9.5	568,059		0.0000	1.0000	93.40
10.5	546,244		0.0000	1.0000	93.40
11.5	522,477	89,207	0.1707	0.8293	93.40
12.5	429,690	1,435	0.0033	0.9967	77.46
13.5	427,908	156,223	0.3651	0.6349	77.20
14.5	215,869		0.0000	1.0000	49.01
15.5	154,976		0.0000	1.0000	49.01
16.5	117,831		0.0000	1.0000	49.01
17.5	34,950		0.0000	1.0000	49.01
18.5	34,950		0.0000	1.0000	49.01
19.5	34,950		0.0000	1.0000	49.01
20.5	34,950		0.0000	1.0000	49.01
21.5	34,950		0.0000	1.0000	49.01
22.5	34,612		0.0000	1.0000	49.01
23.5	19,613		0.0000	1.0000	49.01
24.5					49.01



DUKE ENERGY INDIANA

ACCOUNT 360.10 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,547,436		0.0000	1.0000	100.00
0.5	2,905,480		0.0000	1.0000	100.00
1.5	2,908,743		0.0000	1.0000	100.00
2.5	2,842,055		0.0000	1.0000	100.00
3.5	1,491,408		0.0000	1.0000	100.00
4.5	1,437,876		0.0000	1.0000	100.00
5.5	1,444,402		0.0000	1.0000	100.00
6.5	1,468,498		0.0000	1.0000	100.00
7.5	1,456,872		0.0000	1.0000	100.00
8.5	1,410,791		0.0000	1.0000	100.00
9.5	1,312,402		0.0000	1.0000	100.00
10.5	1,161,700		0.0000	1.0000	100.00
11.5	1,101,640		0.0000	1.0000	100.00
12.5	1,252,451		0.0000	1.0000	100.00
13.5	1,207,740		0.0000	1.0000	100.00
14.5	1,219,850		0.0000	1.0000	100.00
15.5	1,242,396		0.0000	1.0000	100.00
16.5	1,103,762		0.0000	1.0000	100.00
17.5	912,566		0.0000	1.0000	100.00
18.5	846,004		0.0000	1.0000	100.00
19.5	838,810		0.0000	1.0000	100.00
20.5	818,502		0.0000	1.0000	100.00
21.5	820,822		0.0000	1.0000	100.00
22.5	822,850		0.0000	1.0000	100.00
23.5	780,244		0.0000	1.0000	100.00
24.5	780,794		0.0000	1.0000	100.00
25.5	783,299		0.0000	1.0000	100.00
26.5	783,888		0.0000	1.0000	100.00
27.5	787,672		0.0000	1.0000	100.00
28.5	784,548		0.0000	1.0000	100.00
29.5	798,073		0.0000	1.0000	100.00
30.5	836,552		0.0000	1.0000	100.00
31.5	835,969		0.0000	1.0000	100.00
32.5	839,940		0.0000	1.0000	100.00
33.5	842,340		0.0000	1.0000	100.00
34.5	847,899		0.0000	1.0000	100.00
35.5	848,756		0.0000	1.0000	100.00
36.5	839,148		0.0000	1.0000	100.00
37.5	840,005		0.0000	1.0000	100.00
38.5	842,156		0.0000	1.0000	100.00

DUKE ENERGY INDIANA

ACCOUNT 360.10 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	842,156		0.0000	1.0000	100.00
40.5	842,156		0.0000	1.0000	100.00
41.5	842,456		0.0000	1.0000	100.00
42.5	842,456		0.0000	1.0000	100.00
43.5	842,481		0.0000	1.0000	100.00
44.5	842,717		0.0000	1.0000	100.00
45.5	903,137		0.0000	1.0000	100.00
46.5	899,609		0.0000	1.0000	100.00
47.5	899,609		0.0000	1.0000	100.00
48.5	891,496		0.0000	1.0000	100.00
49.5	890,906		0.0000	1.0000	100.00
50.5	887,877		0.0000	1.0000	100.00
51.5	886,286		0.0000	1.0000	100.00
52.5	855,887		0.0000	1.0000	100.00
53.5	847,449		0.0000	1.0000	100.00
54.5	845,965		0.0000	1.0000	100.00
55.5	820,686		0.0000	1.0000	100.00
56.5	806,266		0.0000	1.0000	100.00
57.5	788,603		0.0000	1.0000	100.00
58.5	785,678		0.0000	1.0000	100.00
59.5	774,880		0.0000	1.0000	100.00
60.5	770,840		0.0000	1.0000	100.00
61.5	767,063		0.0000	1.0000	100.00
62.5	759,500		0.0000	1.0000	100.00
63.5	694,759		0.0000	1.0000	100.00
64.5	676,630		0.0000	1.0000	100.00
65.5	668,572		0.0000	1.0000	100.00
66.5	648,504		0.0000	1.0000	100.00
67.5	594,853		0.0000	1.0000	100.00
68.5	580,784		0.0000	1.0000	100.00
69.5	578,480		0.0000	1.0000	100.00
70.5	512,335		0.0000	1.0000	100.00
71.5	500,739		0.0000	1.0000	100.00
72.5	490,241		0.0000	1.0000	100.00
73.5	466,119		0.0000	1.0000	100.00
74.5	425,677		0.0000	1.0000	100.00
75.5	408,681		0.0000	1.0000	100.00
76.5	383,047		0.0000	1.0000	100.00
77.5	372,961		0.0000	1.0000	100.00
78.5	370,560		0.0000	1.0000	100.00

DUKE ENERGY INDIANA

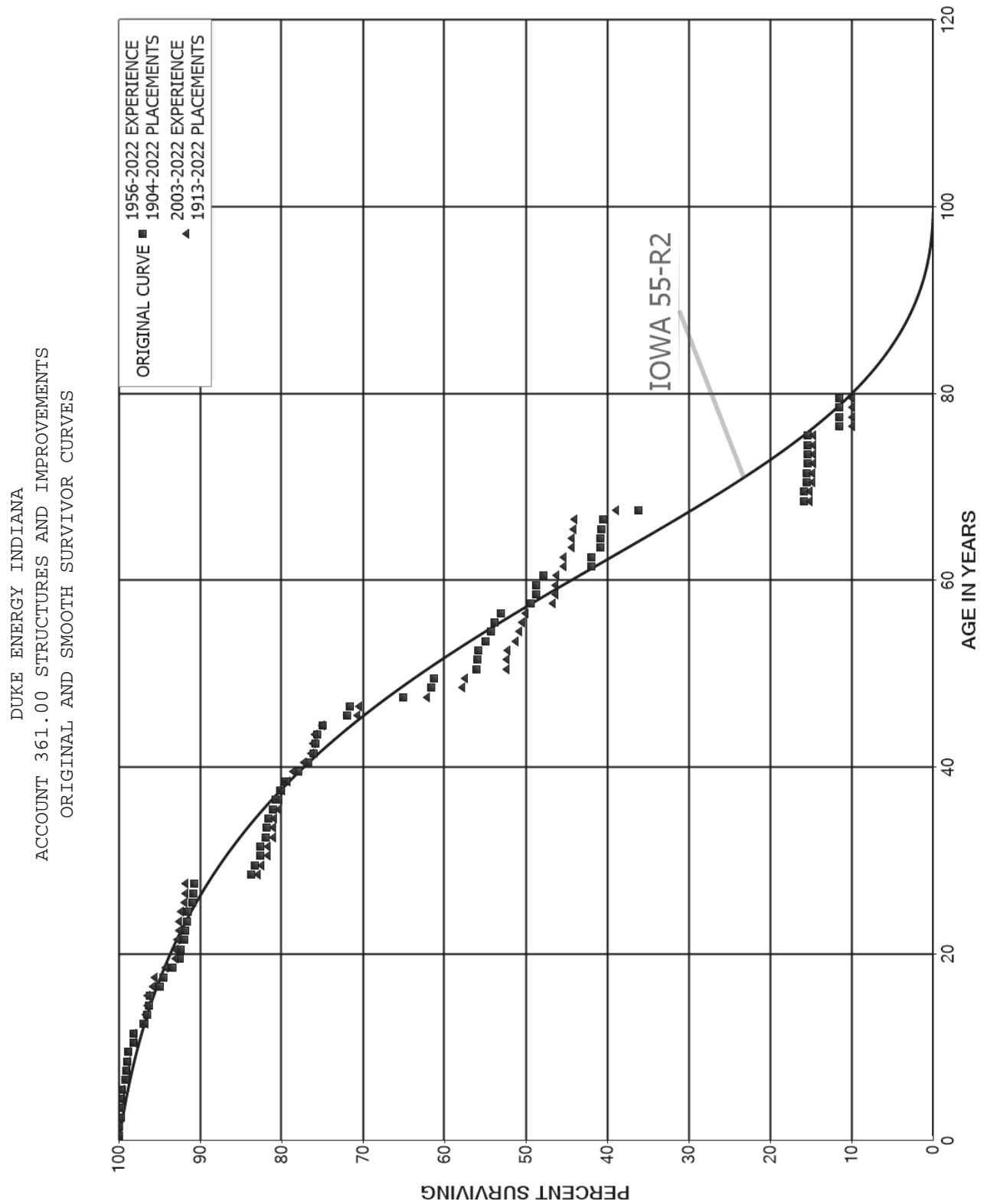
ACCOUNT 360.10 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	219,195		0.0000	1.0000	100.00
80.5	217,115		0.0000	1.0000	100.00
81.5	205,004		0.0000	1.0000	100.00
82.5	192,854		0.0000	1.0000	100.00
83.5	187,372		0.0000	1.0000	100.00
84.5	182,924		0.0000	1.0000	100.00
85.5	179,767		0.0000	1.0000	100.00
86.5	179,560		0.0000	1.0000	100.00
87.5	178,044		0.0000	1.0000	100.00
88.5	175,724		0.0000	1.0000	100.00
89.5	173,696		0.0000	1.0000	100.00
90.5	159,134		0.0000	1.0000	100.00
91.5	158,482		0.0000	1.0000	100.00
92.5	155,978		0.0000	1.0000	100.00
93.5	151,396		0.0000	1.0000	100.00
94.5	147,613		0.0000	1.0000	100.00
95.5	143,449		0.0000	1.0000	100.00
96.5	129,089		0.0000	1.0000	100.00
97.5	89,190		0.0000	1.0000	100.00
98.5	78,730		0.0000	1.0000	100.00
99.5	74,759		0.0000	1.0000	100.00
100.5	71,319		0.0000	1.0000	100.00
101.5	65,177		0.0000	1.0000	100.00
102.5	64,368		0.0000	1.0000	100.00
103.5	63,580		0.0000	1.0000	100.00
104.5	62,723		0.0000	1.0000	100.00
105.5	60,573		0.0000	1.0000	100.00
106.5	60,573		0.0000	1.0000	100.00
107.5	60,573		0.0000	1.0000	100.00
108.5	60,573		0.0000	1.0000	100.00
109.5	60,573		0.0000	1.0000	100.00
110.5	60,548		0.0000	1.0000	100.00
111.5	60,312		0.0000	1.0000	100.00
112.5					100.00



DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,365,278		0.0000	1.0000	100.00
0.5	49,067,015		0.0000	1.0000	100.00
1.5	48,603,033	119,516	0.0025	0.9975	100.00
2.5	47,760,127	6,640	0.0001	0.9999	99.75
3.5	45,703,809	11,531	0.0003	0.9997	99.74
4.5	42,949,038	38,070	0.0009	0.9991	99.72
5.5	40,318,666	187,801	0.0047	0.9953	99.63
6.5	39,088,685	27,590	0.0007	0.9993	99.16
7.5	37,323,844	36,376	0.0010	0.9990	99.09
8.5	33,563,507	69,500	0.0021	0.9979	99.00
9.5	27,057,979	155,582	0.0057	0.9943	98.79
10.5	24,309,666	14,900	0.0006	0.9994	98.22
11.5	22,135,865	285,125	0.0129	0.9871	98.16
12.5	18,569,196	83,288	0.0045	0.9955	96.90
13.5	11,706,174	26,539	0.0023	0.9977	96.46
14.5	11,319,154	12,246	0.0011	0.9989	96.25
15.5	11,257,283	144,059	0.0128	0.9872	96.14
16.5	10,893,726	45,420	0.0042	0.9958	94.91
17.5	10,507,409	126,401	0.0120	0.9880	94.51
18.5	10,315,829	93,558	0.0091	0.9909	93.38
19.5	10,081,594	17,726	0.0018	0.9982	92.53
20.5	9,982,869	46,569	0.0047	0.9953	92.37
21.5	9,811,127	16,369	0.0017	0.9983	91.94
22.5	9,542,334	15,178	0.0016	0.9984	91.78
23.5	9,491,091	18,394	0.0019	0.9981	91.64
24.5	9,378,873	52,546	0.0056	0.9944	91.46
25.5	9,141,346	15,196	0.0017	0.9983	90.95
26.5	8,408,201	9,519	0.0011	0.9989	90.80
27.5	7,702,473	590,994	0.0767	0.9233	90.69
28.5	5,817,373	33,836	0.0058	0.9942	83.74
29.5	5,222,706	39,515	0.0076	0.9924	83.25
30.5	4,868,757	3,418	0.0007	0.9993	82.62
31.5	4,440,842	32,488	0.0073	0.9927	82.56
32.5	3,719,469	6,292	0.0017	0.9983	81.96
33.5	3,587,137	6,915	0.0019	0.9981	81.82
34.5	3,461,598	27,517	0.0079	0.9921	81.66
35.5	3,117,031	11,302	0.0036	0.9964	81.01
36.5	2,990,478	21,809	0.0073	0.9927	80.72
37.5	2,946,777	21,459	0.0073	0.9927	80.13
38.5	2,884,983	58,050	0.0201	0.9799	79.55

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,706,774	40,665	0.0150	0.9850	77.94
40.5	2,517,169	21,436	0.0085	0.9915	76.77
41.5	2,374,504	9,358	0.0039	0.9961	76.12
42.5	2,218,077	4,960	0.0022	0.9978	75.82
43.5	2,012,139	18,517	0.0092	0.9908	75.65
44.5	1,868,447	75,803	0.0406	0.9594	74.95
45.5	1,785,786	6,293	0.0035	0.9965	71.91
46.5	1,706,949	156,359	0.0916	0.9084	71.66
47.5	1,533,568	81,313	0.0530	0.9470	65.10
48.5	1,408,326	8,091	0.0057	0.9943	61.64
49.5	1,355,318	115,450	0.0852	0.9148	61.29
50.5	1,216,745	2,140	0.0018	0.9982	56.07
51.5	1,196,339	3,702	0.0031	0.9969	55.97
52.5	1,141,018	17,693	0.0155	0.9845	55.80
53.5	1,092,156	12,201	0.0112	0.9888	54.93
54.5	1,028,314	9,109	0.0089	0.9911	54.32
55.5	955,128	12,992	0.0136	0.9864	53.84
56.5	902,317	63,722	0.0706	0.9294	53.10
57.5	806,005	9,757	0.0121	0.9879	49.35
58.5	766,876	1,121	0.0015	0.9985	48.76
59.5	744,959	12,524	0.0168	0.9832	48.69
60.5	705,063	87,598	0.1242	0.8758	47.87
61.5	590,235		0.0000	1.0000	41.92
62.5	571,240	14,324	0.0251	0.9749	41.92
63.5	502,868	362	0.0007	0.9993	40.87
64.5	482,598	1,986	0.0041	0.9959	40.84
65.5	415,632	1,277	0.0031	0.9969	40.67
66.5	384,638	41,183	0.1071	0.8929	40.55
67.5	327,704	184,246	0.5622	0.4378	36.21
68.5	120,557	475	0.0039	0.9961	15.85
69.5	119,820	2,142	0.0179	0.9821	15.79
70.5	112,133		0.0000	1.0000	15.51
71.5	104,236	817	0.0078	0.9922	15.51
72.5	96,861		0.0000	1.0000	15.38
73.5	88,723		0.0000	1.0000	15.38
74.5	75,769		0.0000	1.0000	15.38
75.5	74,355	18,491	0.2487	0.7513	15.38
76.5	54,826		0.0000	1.0000	11.56
77.5	47,868		0.0000	1.0000	11.56
78.5	42,602		0.0000	1.0000	11.56

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	41,095		0.0000	1.0000	11.56
80.5	38,957		0.0000	1.0000	11.56
81.5	36,294	674	0.0186	0.9814	11.56
82.5	27,036		0.0000	1.0000	11.34
83.5	26,395		0.0000	1.0000	11.34
84.5	26,119	222	0.0085	0.9915	11.34
85.5	25,348		0.0000	1.0000	11.25
86.5	25,348		0.0000	1.0000	11.25
87.5	25,246	0	0.0000	1.0000	11.25
88.5	25,245		0.0000	1.0000	11.25
89.5	25,103	98	0.0039	0.9961	11.25
90.5	24,428		0.0000	1.0000	11.20
91.5	24,162		0.0000	1.0000	11.20
92.5	23,481		0.0000	1.0000	11.20
93.5	23,225		0.0000	1.0000	11.20
94.5	17,553	1,479	0.0843	0.9157	11.20
95.5	16,074		0.0000	1.0000	10.26
96.5	16,074		0.0000	1.0000	10.26
97.5	11,743		0.0000	1.0000	10.26
98.5	6,143		0.0000	1.0000	10.26
99.5	6,143		0.0000	1.0000	10.26
100.5	4,704		0.0000	1.0000	10.26
101.5	4,704		0.0000	1.0000	10.26
102.5	4,704		0.0000	1.0000	10.26
103.5	4,704		0.0000	1.0000	10.26
104.5	4,704	457	0.0970	0.9030	10.26
105.5	4,248		0.0000	1.0000	9.26
106.5	4,248		0.0000	1.0000	9.26
107.5	4,248		0.0000	1.0000	9.26
108.5	4,248		0.0000	1.0000	9.26
109.5					9.26

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,560,355		0.0000	1.0000	100.00
0.5	39,265,346		0.0000	1.0000	100.00
1.5	38,915,425	119,077	0.0031	0.9969	100.00
2.5	38,152,479	4,868	0.0001	0.9999	99.69
3.5	35,957,643	9,971	0.0003	0.9997	99.68
4.5	33,305,423	31,896	0.0010	0.9990	99.65
5.5	30,946,097	176,898	0.0057	0.9943	99.56
6.5	30,181,156	15,119	0.0005	0.9995	98.99
7.5	29,153,974	28,259	0.0010	0.9990	98.94
8.5	26,702,327	29,295	0.0011	0.9989	98.84
9.5	20,867,308	131,299	0.0063	0.9937	98.74
10.5	18,483,170		0.0000	1.0000	98.11
11.5	17,313,483	268,706	0.0155	0.9845	98.11
12.5	14,469,031	2,607	0.0002	0.9998	96.59
13.5	7,811,696	17,130	0.0022	0.9978	96.57
14.5	7,557,988	1,504	0.0002	0.9998	96.36
15.5	7,783,515	48,455	0.0062	0.9938	96.34
16.5	7,627,642	21,309	0.0028	0.9972	95.74
17.5	7,299,204	101,601	0.0139	0.9861	95.48
18.5	7,171,548	89,384	0.0125	0.9875	94.15
19.5	7,062,006	5,759	0.0008	0.9992	92.97
20.5	7,131,305	12,692	0.0018	0.9982	92.90
21.5	7,123,185	13,361	0.0019	0.9981	92.73
22.5	7,031,926	6,449	0.0009	0.9991	92.56
23.5	7,220,834	11,013	0.0015	0.9985	92.47
24.5	7,256,674	37,584	0.0052	0.9948	92.33
25.5	7,109,507	6,268	0.0009	0.9991	91.85
26.5	6,479,840	3,594	0.0006	0.9994	91.77
27.5	5,984,893	577,782	0.0965	0.9035	91.72
28.5	4,245,301	25,471	0.0060	0.9940	82.87
29.5	3,712,576	32,194	0.0087	0.9913	82.37
30.5	3,454,459	1,388	0.0004	0.9996	81.66
31.5	3,149,082	24,993	0.0079	0.9921	81.62
32.5	2,486,563	1,861	0.0007	0.9993	80.98
33.5	2,392,965	2,239	0.0009	0.9991	80.91
34.5	2,316,661	16,243	0.0070	0.9930	80.84
35.5	2,084,953	2,403	0.0012	0.9988	80.27
36.5	2,011,924	7,289	0.0036	0.9964	80.18
37.5	2,024,607	18,347	0.0091	0.9909	79.89
38.5	2,003,367	17,332	0.0087	0.9913	79.17

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,887,196	30,596	0.0162	0.9838	78.48
40.5	1,751,742	20,298	0.0116	0.9884	77.21
41.5	1,630,493	4,390	0.0027	0.9973	76.31
42.5	1,495,089	4,887	0.0033	0.9967	76.11
43.5	1,348,790	16,449	0.0122	0.9878	75.86
44.5	1,278,780	74,572	0.0583	0.9417	74.93
45.5	1,267,402	2,489	0.0020	0.9980	70.56
46.5	1,228,927	145,463	0.1184	0.8816	70.43
47.5	1,120,411	78,747	0.0703	0.9297	62.09
48.5	1,006,508	5,180	0.0051	0.9949	57.73
49.5	1,110,608	98,532	0.0887	0.9113	57.43
50.5	971,778	1,488	0.0015	0.9985	52.33
51.5	954,642	524	0.0005	0.9995	52.25
52.5	910,297	17,693	0.0194	0.9806	52.22
53.5	871,418	8,928	0.0102	0.9898	51.21
54.5	826,103	5,295	0.0064	0.9936	50.69
55.5	759,771	6,451	0.0085	0.9915	50.36
56.5	714,539	47,047	0.0658	0.9342	49.93
57.5	641,861	4,197	0.0065	0.9935	46.64
58.5	632,048	1,121	0.0018	0.9982	46.34
59.5	610,131	1,298	0.0021	0.9979	46.26
60.5	583,595	10,875	0.0186	0.9814	46.16
61.5	548,152		0.0000	1.0000	45.30
62.5	538,589	12,609	0.0234	0.9766	45.30
63.5	472,719		0.0000	1.0000	44.24
64.5	453,087	1,986	0.0044	0.9956	44.24
65.5	388,177	1,277	0.0033	0.9967	44.04
66.5	357,516	41,183	0.1152	0.8848	43.90
67.5	300,684	183,898	0.6116	0.3884	38.84
68.5	93,885	475	0.0051	0.9949	15.09
69.5	93,291	1,612	0.0173	0.9827	15.01
70.5	86,711		0.0000	1.0000	14.75
71.5	79,080	817	0.0103	0.9897	14.75
72.5	72,608		0.0000	1.0000	14.60
73.5	64,726		0.0000	1.0000	14.60
74.5	57,444		0.0000	1.0000	14.60
75.5	56,030	18,491	0.3300	0.6700	14.60
76.5	36,501		0.0000	1.0000	9.78
77.5	34,645		0.0000	1.0000	9.78
78.5	34,979		0.0000	1.0000	9.78

DUKE ENERGY INDIANA

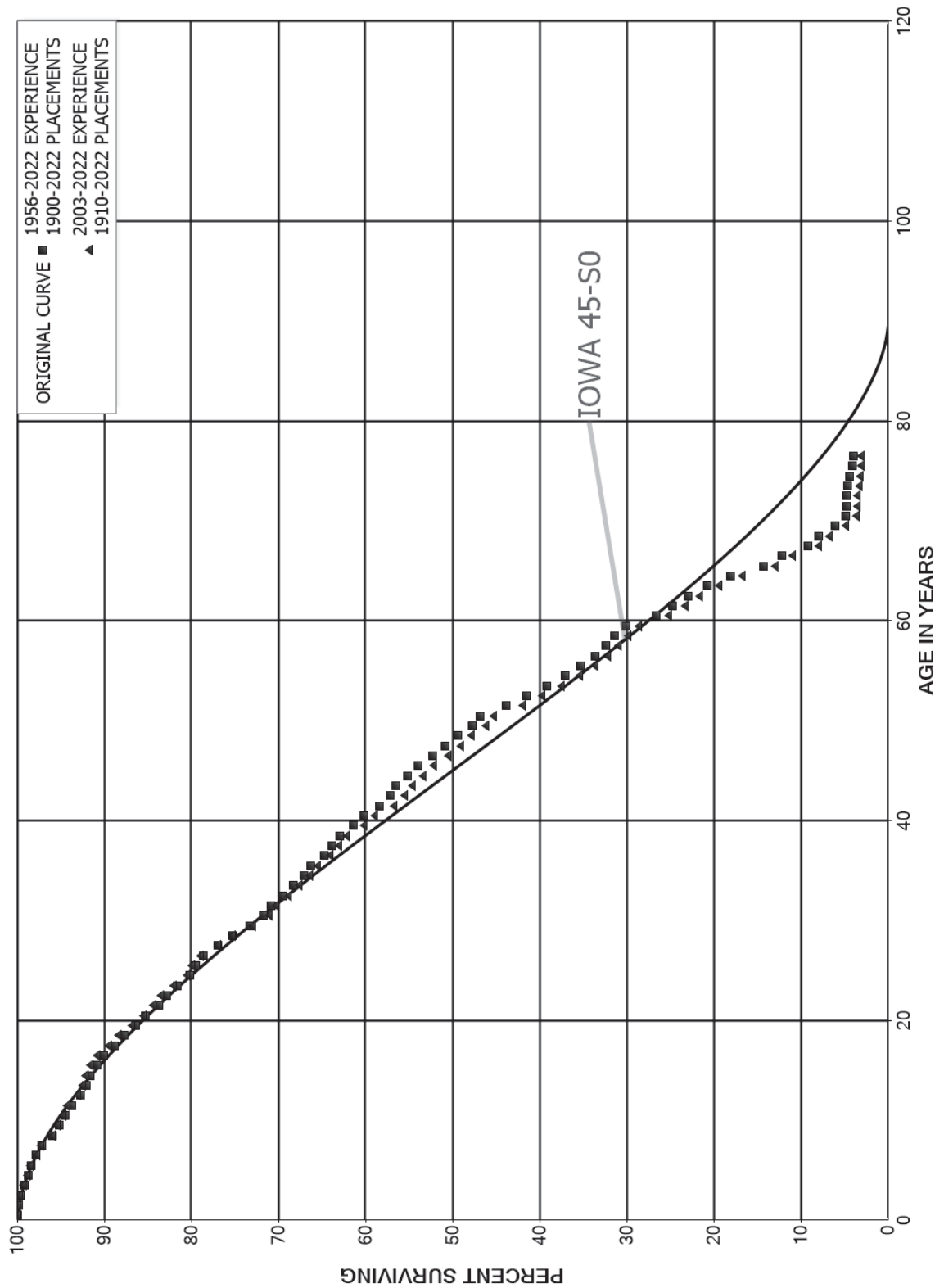
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,472		0.0000	1.0000	9.78
80.5	32,773		0.0000	1.0000	9.78
81.5	31,589	674	0.0213	0.9787	9.78
82.5	22,331		0.0000	1.0000	9.57
83.5	21,690		0.0000	1.0000	9.57
84.5	21,414	222	0.0104	0.9896	9.57
85.5	20,644		0.0000	1.0000	9.47
86.5	20,644		0.0000	1.0000	9.47
87.5	20,541		0.0000	1.0000	9.47
88.5	20,541		0.0000	1.0000	9.47
89.5	25,103	98	0.0039	0.9961	9.47
90.5	24,428		0.0000	1.0000	9.44
91.5	24,162		0.0000	1.0000	9.44
92.5	23,481		0.0000	1.0000	9.44
93.5	23,225		0.0000	1.0000	9.44
94.5	17,553	1,479	0.0843	0.9157	9.44
95.5	16,074		0.0000	1.0000	8.64
96.5	16,074		0.0000	1.0000	8.64
97.5	11,743		0.0000	1.0000	8.64
98.5	6,143		0.0000	1.0000	8.64
99.5	6,143		0.0000	1.0000	8.64
100.5	4,704		0.0000	1.0000	8.64
101.5	4,704		0.0000	1.0000	8.64
102.5	4,704		0.0000	1.0000	8.64
103.5	4,704		0.0000	1.0000	8.64
104.5	4,704	457	0.0970	0.9030	8.64
105.5	4,248		0.0000	1.0000	7.80
106.5	4,248		0.0000	1.0000	7.80
107.5	4,248		0.0000	1.0000	7.80
108.5	4,248		0.0000	1.0000	7.80
109.5					7.80

DUKE ENERGY INDIANA
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	907,730,009	898,248	0.0010	0.9990	100.00
0.5	833,278,874	788,621	0.0009	0.9991	99.90
1.5	768,336,134	1,817,120	0.0024	0.9976	99.81
2.5	698,338,999	2,531,218	0.0036	0.9964	99.57
3.5	652,311,058	2,849,954	0.0044	0.9956	99.21
4.5	586,901,843	2,188,451	0.0037	0.9963	98.78
5.5	533,743,574	3,238,448	0.0061	0.9939	98.41
6.5	510,610,855	3,237,039	0.0063	0.9937	97.81
7.5	485,910,941	5,934,508	0.0122	0.9878	97.19
8.5	464,413,856	3,863,889	0.0083	0.9917	96.00
9.5	441,013,174	3,447,422	0.0078	0.9922	95.20
10.5	421,660,255	3,229,412	0.0077	0.9923	94.46
11.5	404,836,241	4,229,062	0.0104	0.9896	93.74
12.5	392,534,093	2,721,889	0.0069	0.9931	92.76
13.5	378,940,731	2,129,719	0.0056	0.9944	92.11
14.5	358,228,502	2,783,934	0.0078	0.9922	91.60
15.5	340,297,412	2,901,316	0.0085	0.9915	90.89
16.5	312,987,136	4,577,107	0.0146	0.9854	90.11
17.5	294,534,355	3,580,169	0.0122	0.9878	88.79
18.5	276,016,132	3,978,520	0.0144	0.9856	87.71
19.5	263,598,775	3,448,897	0.0131	0.9869	86.45
20.5	245,511,092	4,579,062	0.0187	0.9813	85.32
21.5	232,195,208	2,491,784	0.0107	0.9893	83.73
22.5	218,903,108	3,246,610	0.0148	0.9852	82.83
23.5	204,062,614	3,659,196	0.0179	0.9821	81.60
24.5	190,454,057	1,464,108	0.0077	0.9923	80.14
25.5	182,822,414	2,171,604	0.0119	0.9881	79.52
26.5	167,962,167	3,554,113	0.0212	0.9788	78.58
27.5	157,092,606	3,427,421	0.0218	0.9782	76.91
28.5	141,622,100	3,678,673	0.0260	0.9740	75.24
29.5	127,528,319	2,762,657	0.0217	0.9783	73.28
30.5	117,504,173	1,489,645	0.0127	0.9873	71.69
31.5	105,126,864	1,930,819	0.0184	0.9816	70.78
32.5	92,711,838	1,574,030	0.0170	0.9830	69.48
33.5	85,708,245	1,501,299	0.0175	0.9825	68.30
34.5	80,388,050	972,930	0.0121	0.9879	67.11
35.5	77,958,400	1,824,247	0.0234	0.9766	66.30
36.5	75,414,074	1,083,556	0.0144	0.9856	64.74
37.5	73,495,237	935,476	0.0127	0.9873	63.81
38.5	71,614,359	1,775,756	0.0248	0.9752	63.00

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,533,661	1,402,197	0.0205	0.9795	61.44
40.5	63,893,601	1,863,448	0.0292	0.9708	60.18
41.5	60,252,951	1,294,516	0.0215	0.9785	58.43
42.5	55,836,206	655,872	0.0117	0.9883	57.17
43.5	51,016,219	1,220,373	0.0239	0.9761	56.50
44.5	47,335,282	1,004,662	0.0212	0.9788	55.15
45.5	44,513,461	1,425,647	0.0320	0.9680	53.98
46.5	40,274,379	1,059,962	0.0263	0.9737	52.25
47.5	36,928,918	1,066,554	0.0289	0.9711	50.87
48.5	33,988,532	1,120,072	0.0330	0.9670	49.41
49.5	32,208,812	621,496	0.0193	0.9807	47.78
50.5	30,612,698	2,005,929	0.0655	0.9345	46.86
51.5	26,880,365	1,429,186	0.0532	0.9468	43.79
52.5	25,245,667	1,412,484	0.0559	0.9441	41.46
53.5	22,912,219	1,187,167	0.0518	0.9482	39.14
54.5	21,478,784	1,036,482	0.0483	0.9517	37.11
55.5	19,723,387	943,175	0.0478	0.9522	35.32
56.5	18,408,765	695,923	0.0378	0.9622	33.63
57.5	17,375,024	541,521	0.0312	0.9688	32.36
58.5	16,308,516	693,134	0.0425	0.9575	31.35
59.5	15,338,655	1,761,068	0.1148	0.8852	30.02
60.5	13,546,811	947,993	0.0700	0.9300	26.57
61.5	12,490,383	868,245	0.0695	0.9305	24.71
62.5	11,469,888	1,132,627	0.0987	0.9013	22.99
63.5	10,192,129	1,317,182	0.1292	0.8708	20.72
64.5	8,871,359	1,857,366	0.2094	0.7906	18.05
65.5	6,929,582	990,943	0.1430	0.8570	14.27
66.5	5,905,441	1,498,905	0.2538	0.7462	12.23
67.5	3,928,600	530,938	0.1351	0.8649	9.12
68.5	3,030,986	707,400	0.2334	0.7666	7.89
69.5	2,110,866	423,659	0.2007	0.7993	6.05
70.5	1,640,639	23,482	0.0143	0.9857	4.83
71.5	1,546,726	18,753	0.0121	0.9879	4.77
72.5	1,330,978	40,581	0.0305	0.9695	4.71
73.5	1,289,478	33,786	0.0262	0.9738	4.56
74.5	1,181,548	113,328	0.0959	0.9041	4.44
75.5	1,063,751	19,240	0.0181	0.9819	4.02
76.5	988,728	58,388	0.0591	0.9409	3.95
77.5	815,060	6,981	0.0086	0.9914	3.71
78.5	753,333	61,649	0.0818	0.9182	3.68

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	622,332	1,081	0.0017	0.9983	3.38
80.5	611,093	398	0.0007	0.9993	3.37
81.5	554,417	6,130	0.0111	0.9889	3.37
82.5	478,684	1,852	0.0039	0.9961	3.33
83.5	436,672	6,845	0.0157	0.9843	3.32
84.5	384,575	23,370	0.0608	0.9392	3.27
85.5	338,838	4,417	0.0130	0.9870	3.07
86.5	323,799	4,520	0.0140	0.9860	3.03
87.5	319,143	6,738	0.0211	0.9789	2.99
88.5	312,209	32,375	0.1037	0.8963	2.93
89.5	274,827	11,142	0.0405	0.9595	2.62
90.5	262,478	12,711	0.0484	0.9516	2.52
91.5	177,319	24,809	0.1399	0.8601	2.39
92.5	150,448	15,763	0.1048	0.8952	2.06
93.5	130,107	7,417	0.0570	0.9430	1.84
94.5	98,111	1,673	0.0171	0.9829	1.74
95.5	78,039	94	0.0012	0.9988	1.71
96.5	73,930		0.0000	1.0000	1.71
97.5	49,694		0.0000	1.0000	1.71
98.5	10,239		0.0000	1.0000	1.71
99.5	6,759		0.0000	1.0000	1.71
100.5	5,244		0.0000	1.0000	1.71
101.5	3,779		0.0000	1.0000	1.71
102.5	3,032	470	0.1549	0.8451	1.71
103.5	2,372		0.0000	1.0000	1.44
104.5	2,372	72	0.0304	0.9696	1.44
105.5	2,300	795	0.3455	0.6545	1.40
106.5	1,505	284	0.1890	0.8110	0.92
107.5	1,221		0.0000	1.0000	0.74
108.5	1,221		0.0000	1.0000	0.74
109.5	1,214		0.0000	1.0000	0.74
110.5	797		0.0000	1.0000	0.74
111.5	797		0.0000	1.0000	0.74
112.5					0.74

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	626,077,236	739,425	0.0012	0.9988	100.00
0.5	564,691,175	335,401	0.0006	0.9994	99.88
1.5	510,676,808	1,168,599	0.0023	0.9977	99.82
2.5	448,534,849	1,920,474	0.0043	0.9957	99.59
3.5	414,447,038	2,063,558	0.0050	0.9950	99.17
4.5	358,112,130	1,127,934	0.0031	0.9969	98.67
5.5	316,299,839	2,398,882	0.0076	0.9924	98.36
6.5	308,325,392	1,402,728	0.0045	0.9955	97.62
7.5	295,079,602	3,908,856	0.0132	0.9868	97.17
8.5	291,130,430	1,665,084	0.0057	0.9943	95.89
9.5	285,550,650	2,187,375	0.0077	0.9923	95.34
10.5	277,616,186	1,273,522	0.0046	0.9954	94.61
11.5	277,422,511	3,489,398	0.0126	0.9874	94.17
12.5	277,057,769	1,670,790	0.0060	0.9940	92.99
13.5	271,470,621	1,168,531	0.0043	0.9957	92.43
14.5	257,592,213	1,546,718	0.0060	0.9940	92.03
15.5	243,040,751	1,862,532	0.0077	0.9923	91.48
16.5	217,673,192	3,415,989	0.0157	0.9843	90.78
17.5	200,713,907	2,493,978	0.0124	0.9876	89.35
18.5	184,768,113	3,216,793	0.0174	0.9826	88.24
19.5	175,189,533	2,687,538	0.0153	0.9847	86.71
20.5	162,309,123	2,093,784	0.0129	0.9871	85.38
21.5	154,010,524	1,563,012	0.0101	0.9899	84.27
22.5	145,705,042	2,538,478	0.0174	0.9826	83.42
23.5	137,262,598	2,653,817	0.0193	0.9807	81.97
24.5	129,360,718	899,929	0.0070	0.9930	80.38
25.5	124,459,888	1,489,632	0.0120	0.9880	79.82
26.5	114,880,176	2,885,619	0.0251	0.9749	78.87
27.5	107,896,791	2,384,390	0.0221	0.9779	76.88
28.5	95,911,783	2,973,075	0.0310	0.9690	75.19
29.5	83,420,545	2,159,706	0.0259	0.9741	72.86
30.5	75,536,576	851,367	0.0113	0.9887	70.97
31.5	67,640,211	1,426,331	0.0211	0.9789	70.17
32.5	57,146,083	1,007,653	0.0176	0.9824	68.69
33.5	52,727,626	955,211	0.0181	0.9819	67.48
34.5	48,978,372	637,161	0.0130	0.9870	66.26
35.5	48,790,045	1,119,162	0.0229	0.9771	65.39
36.5	47,870,237	737,030	0.0154	0.9846	63.89
37.5	47,233,222	640,823	0.0136	0.9864	62.91
38.5	46,555,699	1,459,981	0.0314	0.9686	62.06

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	44,874,742	962,988	0.0215	0.9785	60.11
40.5	41,609,076	1,580,334	0.0380	0.9620	58.82
41.5	39,397,319	853,164	0.0217	0.9783	56.59
42.5	36,422,529	541,893	0.0149	0.9851	55.36
43.5	33,155,388	759,932	0.0229	0.9771	54.54
44.5	30,995,961	680,508	0.0220	0.9780	53.29
45.5	30,368,480	973,351	0.0321	0.9679	52.12
46.5	27,834,833	801,993	0.0288	0.9712	50.45
47.5	26,558,710	696,783	0.0262	0.9738	48.99
48.5	25,959,150	898,660	0.0346	0.9654	47.71
49.5	26,973,173	539,962	0.0200	0.9800	46.06
50.5	26,963,422	1,940,158	0.0720	0.9280	45.13
51.5	23,876,348	1,287,071	0.0539	0.9461	41.89
52.5	22,726,679	1,312,742	0.0578	0.9422	39.63
53.5	20,939,737	1,145,942	0.0547	0.9453	37.34
54.5	19,746,015	995,381	0.0504	0.9496	35.30
55.5	18,118,862	774,418	0.0427	0.9573	33.52
56.5	17,026,251	679,052	0.0399	0.9601	32.08
57.5	16,154,836	540,277	0.0334	0.9666	30.81
58.5	15,219,866	671,810	0.0441	0.9559	29.77
59.5	14,341,120	1,709,379	0.1192	0.8808	28.46
60.5	12,626,435	935,467	0.0741	0.9259	25.07
61.5	11,723,618	867,004	0.0740	0.9260	23.21
62.5	10,777,096	1,125,682	0.1045	0.8955	21.49
63.5	9,557,455	1,314,439	0.1375	0.8625	19.25
64.5	8,288,711	1,857,137	0.2241	0.7759	16.60
65.5	6,370,104	990,943	0.1556	0.8444	12.88
66.5	5,361,020	1,498,393	0.2795	0.7205	10.88
67.5	3,385,502	530,460	0.1567	0.8433	7.84
68.5	2,488,953	697,774	0.2803	0.7197	6.61
69.5	1,581,136	423,503	0.2678	0.7322	4.76
70.5	1,130,338	21,355	0.0189	0.9811	3.48
71.5	1,122,599	17,285	0.0154	0.9846	3.42
72.5	921,742	39,751	0.0431	0.9569	3.36
73.5	916,657	33,786	0.0369	0.9631	3.22
74.5	848,783	33,624	0.0396	0.9604	3.10
75.5	839,291	19,209	0.0229	0.9771	2.98
76.5	805,893	13,637	0.0169	0.9831	2.91
77.5	732,579	6,981	0.0095	0.9905	2.86
78.5	730,205	61,649	0.0844	0.9156	2.83

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

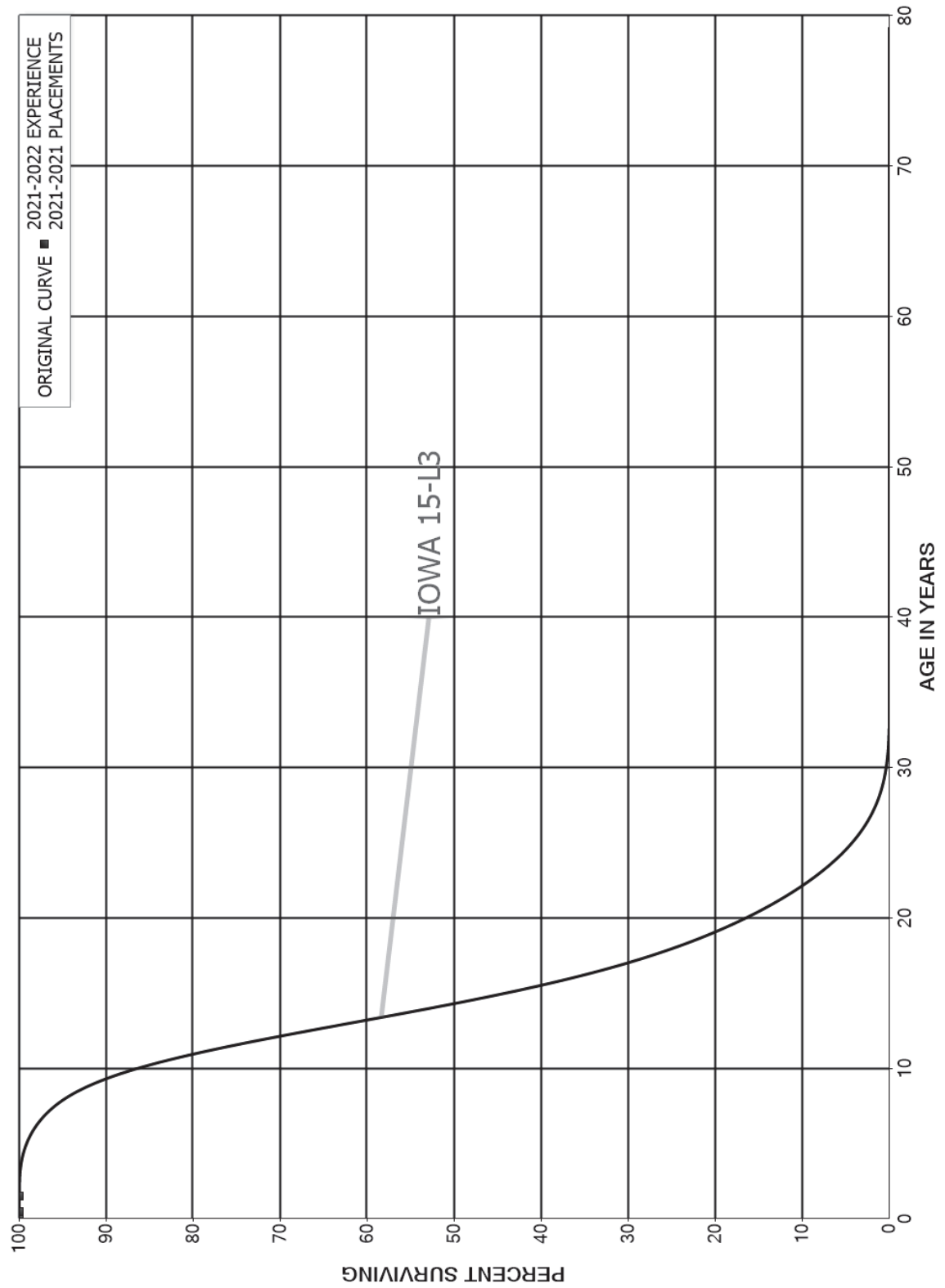
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	613,957	1,081	0.0018	0.9982	2.59
80.5	605,923	398	0.0007	0.9993	2.59
81.5	551,691	6,130	0.0111	0.9889	2.59
82.5	476,617	1,852	0.0039	0.9961	2.56
83.5	434,831	6,845	0.0157	0.9843	2.55
84.5	382,735	23,370	0.0611	0.9389	2.51
85.5	336,997	4,417	0.0131	0.9869	2.36
86.5	321,958	4,520	0.0140	0.9860	2.32
87.5	317,303	6,738	0.0212	0.9788	2.29
88.5	310,839	32,375	0.1042	0.8958	2.24
89.5	272,373	11,142	0.0409	0.9591	2.01
90.5	260,798	12,711	0.0487	0.9513	1.93
91.5	175,640	24,809	0.1412	0.8588	1.83
92.5	150,360	15,763	0.1048	0.8952	1.57
93.5	130,019	7,417	0.0570	0.9430	1.41
94.5	98,023	1,673	0.0171	0.9829	1.33
95.5	77,951	94	0.0012	0.9988	1.31
96.5	73,842		0.0000	1.0000	1.30
97.5	49,606		0.0000	1.0000	1.30
98.5	10,151		0.0000	1.0000	1.30
99.5	6,671		0.0000	1.0000	1.30
100.5	5,157		0.0000	1.0000	1.30
101.5	3,691		0.0000	1.0000	1.30
102.5	3,032	470	0.1549	0.8451	1.30
103.5	2,372		0.0000	1.0000	1.10
104.5	2,372	72	0.0304	0.9696	1.10
105.5	2,300	795	0.3455	0.6545	1.07
106.5	1,505	284	0.1890	0.8110	0.70
107.5	1,221		0.0000	1.0000	0.57
108.5	1,221		0.0000	1.0000	0.57
109.5	1,214		0.0000	1.0000	0.57
110.5	797		0.0000	1.0000	0.57
111.5	797		0.0000	1.0000	0.57
112.5					0.57

DUKE ENERGY INDIANA
ACCOUNT 363.01 BATTERY STORAGE
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 363.01 BATTERY STORAGE

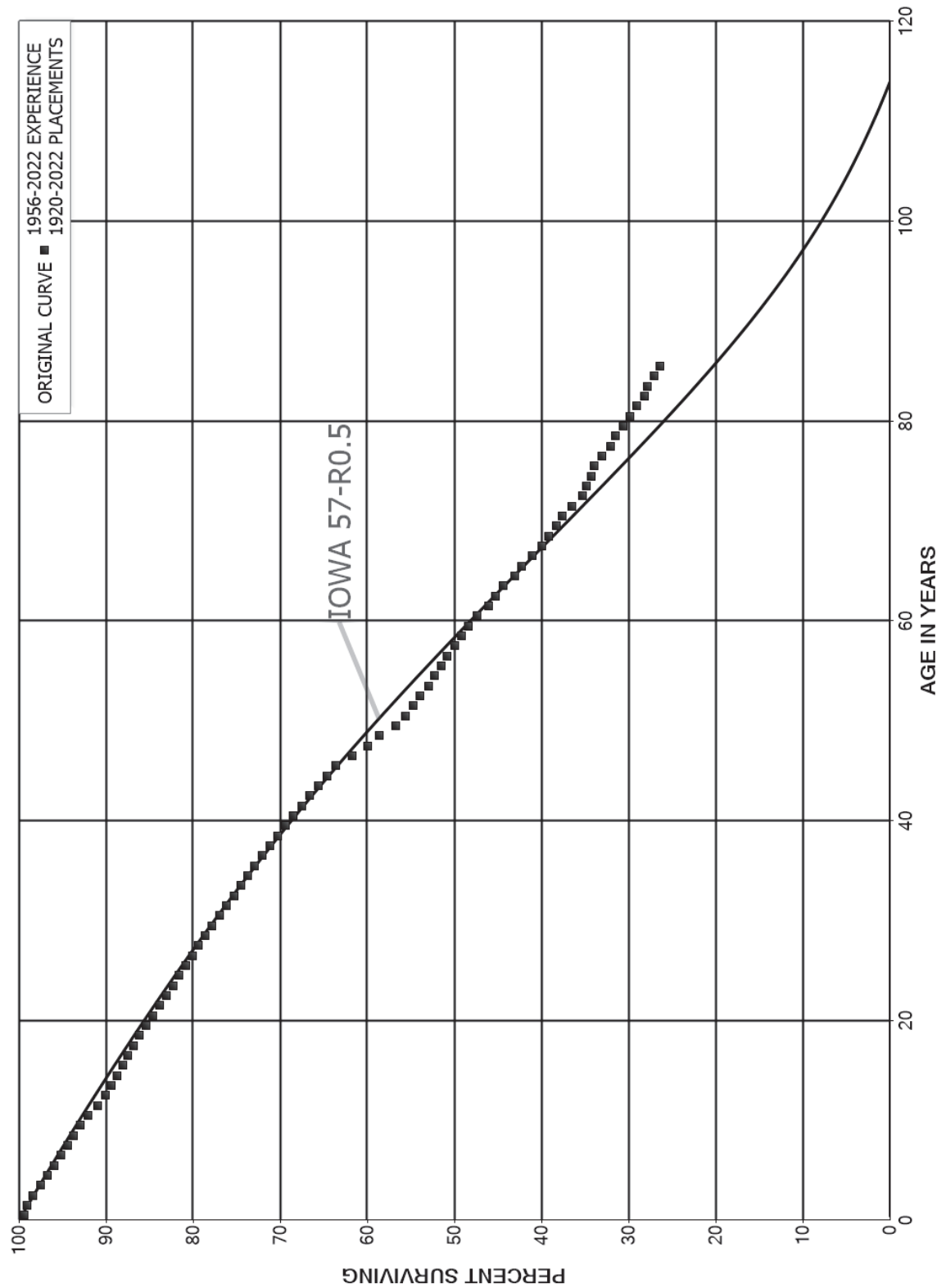
ORIGINAL LIFE TABLE

PLACEMENT BAND 2021-2021

EXPERIENCE BAND 2021-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,265,111		0.0000	1.0000	100.00
0.5	3,265,111		0.0000	1.0000	100.00
1.5					100.00

DUKE ENERGY INDIANA
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	829,030,987	4,837,017	0.0058	0.9942	100.00
0.5	716,596,496	2,791,510	0.0039	0.9961	99.42
1.5	654,986,153	4,492,272	0.0069	0.9931	99.03
2.5	606,941,424	5,331,560	0.0088	0.9912	98.35
3.5	557,823,402	4,308,074	0.0077	0.9923	97.49
4.5	518,974,693	4,334,146	0.0084	0.9916	96.73
5.5	504,586,278	3,940,742	0.0078	0.9922	95.93
6.5	483,934,140	3,822,824	0.0079	0.9921	95.18
7.5	457,690,680	3,436,271	0.0075	0.9925	94.42
8.5	433,045,739	3,740,224	0.0086	0.9914	93.72
9.5	410,419,325	3,701,434	0.0090	0.9910	92.91
10.5	386,262,738	4,810,657	0.0125	0.9875	92.07
11.5	373,176,271	3,332,178	0.0089	0.9911	90.92
12.5	355,004,972	2,848,310	0.0080	0.9920	90.11
13.5	341,936,992	2,572,739	0.0075	0.9925	89.39
14.5	338,610,340	2,332,778	0.0069	0.9931	88.71
15.5	327,155,307	2,414,642	0.0074	0.9926	88.10
16.5	317,714,292	2,421,612	0.0076	0.9924	87.45
17.5	302,086,411	2,269,948	0.0075	0.9925	86.79
18.5	294,337,759	2,530,956	0.0086	0.9914	86.13
19.5	287,684,272	2,509,910	0.0087	0.9913	85.39
20.5	279,606,708	2,518,104	0.0090	0.9910	84.65
21.5	265,814,154	2,682,661	0.0101	0.9899	83.89
22.5	252,949,927	2,289,152	0.0090	0.9910	83.04
23.5	244,750,263	2,103,202	0.0086	0.9914	82.29
24.5	233,260,712	2,225,509	0.0095	0.9905	81.58
25.5	219,358,162	1,944,909	0.0089	0.9911	80.80
26.5	206,661,443	1,922,169	0.0093	0.9907	80.09
27.5	191,371,719	1,872,092	0.0098	0.9902	79.34
28.5	177,996,682	1,774,921	0.0100	0.9900	78.56
29.5	164,405,666	1,701,589	0.0103	0.9897	77.78
30.5	152,641,255	1,604,107	0.0105	0.9895	76.98
31.5	140,925,449	1,601,432	0.0114	0.9886	76.17
32.5	129,855,168	1,428,309	0.0110	0.9890	75.30
33.5	119,949,004	1,272,669	0.0106	0.9894	74.47
34.5	111,142,882	1,195,060	0.0108	0.9892	73.68
35.5	103,933,571	1,184,076	0.0114	0.9886	72.89
36.5	97,186,233	1,248,449	0.0128	0.9872	72.06
37.5	91,677,074	1,152,987	0.0126	0.9874	71.14
38.5	85,790,406	1,075,829	0.0125	0.9875	70.24

DUKE ENERGY INDIANA

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,030,690	956,538	0.0120	0.9880	69.36
40.5	75,149,893	1,110,635	0.0148	0.9852	68.53
41.5	69,953,412	974,643	0.0139	0.9861	67.52
42.5	64,223,765	943,114	0.0147	0.9853	66.58
43.5	59,440,371	860,063	0.0145	0.9855	65.60
44.5	55,303,556	888,743	0.0161	0.9839	64.65
45.5	51,228,391	1,495,815	0.0292	0.9708	63.61
46.5	46,118,659	1,350,641	0.0293	0.9707	61.75
47.5	41,135,099	894,461	0.0217	0.9783	59.95
48.5	37,130,742	1,185,107	0.0319	0.9681	58.64
49.5	33,391,657	667,958	0.0200	0.9800	56.77
50.5	30,768,765	482,124	0.0157	0.9843	55.63
51.5	27,832,148	438,593	0.0158	0.9842	54.76
52.5	25,904,227	438,602	0.0169	0.9831	53.90
53.5	24,170,271	317,774	0.0131	0.9869	52.99
54.5	22,708,128	331,878	0.0146	0.9854	52.29
55.5	20,935,212	294,856	0.0141	0.9859	51.53
56.5	19,630,447	341,023	0.0174	0.9826	50.80
57.5	18,662,620	290,871	0.0156	0.9844	49.92
58.5	17,566,899	280,886	0.0160	0.9840	49.14
59.5	16,577,967	322,725	0.0195	0.9805	48.35
60.5	15,521,218	435,417	0.0281	0.9719	47.41
61.5	14,160,450	242,800	0.0171	0.9829	46.08
62.5	12,976,854	252,320	0.0194	0.9806	45.29
63.5	11,713,088	343,737	0.0293	0.9707	44.41
64.5	10,256,990	202,867	0.0198	0.9802	43.11
65.5	8,804,375	241,879	0.0275	0.9725	42.26
66.5	7,556,035	209,009	0.0277	0.9723	41.10
67.5	6,415,590	129,760	0.0202	0.9798	39.96
68.5	5,399,539	126,242	0.0234	0.9766	39.15
69.5	4,621,699	71,523	0.0155	0.9845	38.24
70.5	4,550,176	136,024	0.0299	0.9701	37.64
71.5	4,414,153	149,103	0.0338	0.9662	36.52
72.5	1,344,966	17,064	0.0127	0.9873	35.28
73.5	1,327,902	22,481	0.0169	0.9831	34.84
74.5	1,305,421	11,690	0.0090	0.9910	34.25
75.5	1,293,731	34,840	0.0269	0.9731	33.94
76.5	1,258,891	36,567	0.0290	0.9710	33.03
77.5	748,695	13,513	0.0180	0.9820	32.07
78.5	735,182	20,757	0.0282	0.9718	31.49

DUKE ENERGY INDIANA

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

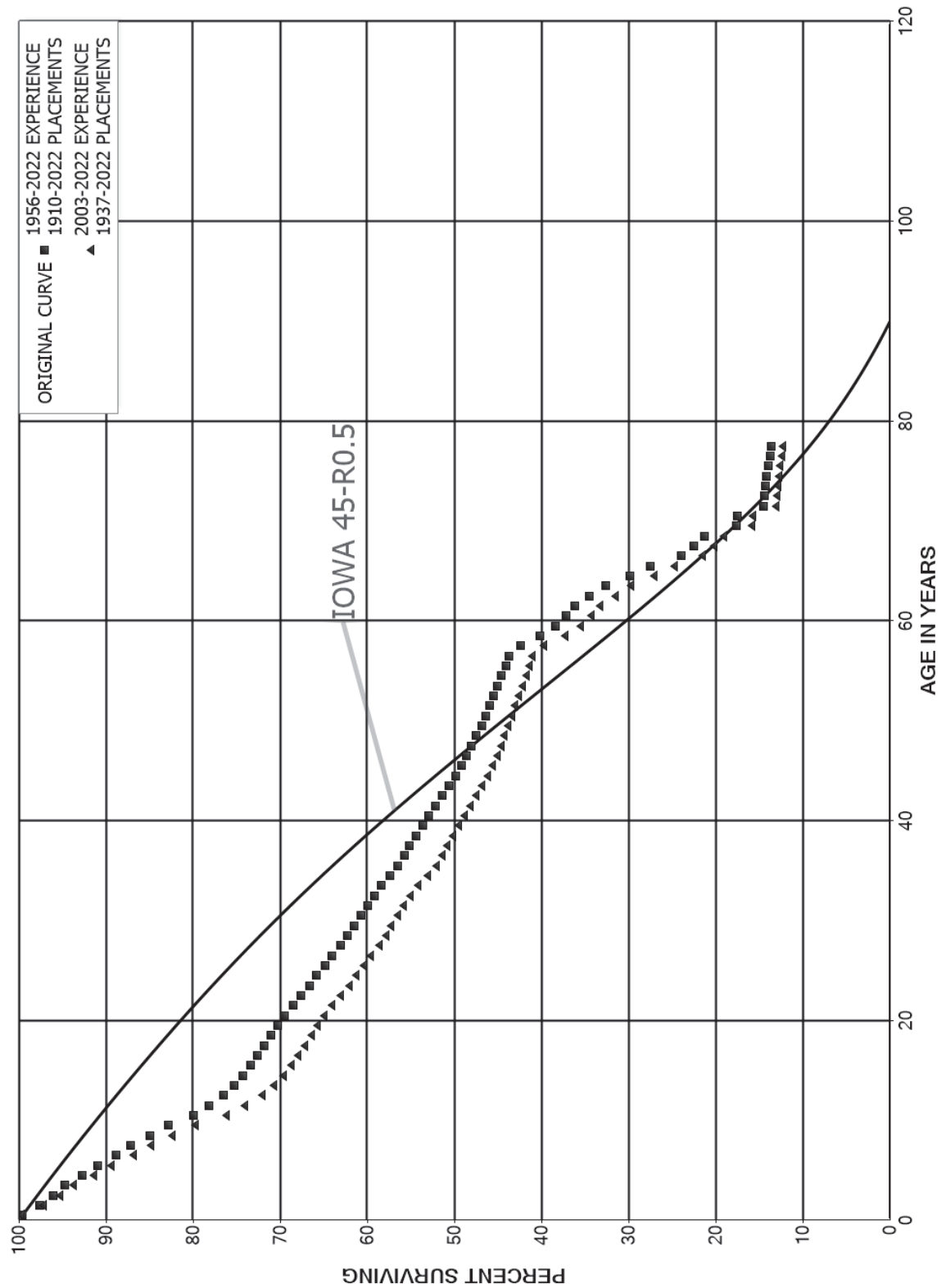
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	714,424	17,838	0.0250	0.9750	30.60
80.5	696,586	18,471	0.0265	0.9735	29.84
81.5	678,115	19,088	0.0281	0.9719	29.04
82.5	341,409	5,358	0.0157	0.9843	28.23
83.5	336,052	8,784	0.0261	0.9739	27.78
84.5	327,268	7,898	0.0241	0.9759	27.06
85.5					26.40

DUKE ENERGY INDIANA
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	989,778,112	3,478,636	0.0035	0.9965	100.00
0.5	782,445,535	15,919,323	0.0203	0.9797	99.65
1.5	655,607,957	10,657,571	0.0163	0.9837	97.62
2.5	625,073,735	8,840,495	0.0141	0.9859	96.03
3.5	588,392,453	12,155,873	0.0207	0.9793	94.68
4.5	570,228,306	10,804,783	0.0189	0.9811	92.72
5.5	529,170,499	12,506,975	0.0236	0.9764	90.96
6.5	483,443,522	9,131,688	0.0189	0.9811	88.81
7.5	446,119,351	11,192,459	0.0251	0.9749	87.14
8.5	408,441,374	10,245,623	0.0251	0.9749	84.95
9.5	373,106,839	12,766,120	0.0342	0.9658	82.82
10.5	334,400,873	7,396,843	0.0221	0.9779	79.98
11.5	320,543,614	6,876,072	0.0215	0.9785	78.22
12.5	308,271,855	5,011,387	0.0163	0.9837	76.54
13.5	286,572,531	3,902,759	0.0136	0.9864	75.29
14.5	278,993,277	3,303,792	0.0118	0.9882	74.27
15.5	256,079,374	2,746,870	0.0107	0.9893	73.39
16.5	243,418,926	2,697,263	0.0111	0.9889	72.60
17.5	219,028,521	2,273,611	0.0104	0.9896	71.80
18.5	208,088,766	2,162,076	0.0104	0.9896	71.05
19.5	197,439,596	2,335,926	0.0118	0.9882	70.31
20.5	185,787,272	2,466,630	0.0133	0.9867	69.48
21.5	166,188,213	2,404,528	0.0145	0.9855	68.56
22.5	153,293,647	2,042,241	0.0133	0.9867	67.57
23.5	150,415,835	1,999,965	0.0133	0.9867	66.67
24.5	143,096,934	2,002,486	0.0140	0.9860	65.78
25.5	134,995,368	1,643,127	0.0122	0.9878	64.86
26.5	127,947,190	1,961,884	0.0153	0.9847	64.07
27.5	119,572,299	1,535,603	0.0128	0.9872	63.09
28.5	113,032,110	1,477,799	0.0131	0.9869	62.28
29.5	107,147,504	1,311,523	0.0122	0.9878	61.46
30.5	101,667,335	1,242,830	0.0122	0.9878	60.71
31.5	95,436,458	1,286,469	0.0135	0.9865	59.97
32.5	89,779,469	1,200,660	0.0134	0.9866	59.16
33.5	85,198,499	1,492,965	0.0175	0.9825	58.37
34.5	80,766,579	1,248,483	0.0155	0.9845	57.35
35.5	77,512,880	953,680	0.0123	0.9877	56.46
36.5	74,661,419	811,998	0.0109	0.9891	55.77
37.5	73,060,203	1,081,894	0.0148	0.9852	55.16
38.5	70,181,509	921,714	0.0131	0.9869	54.34

DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,906,650	822,843	0.0123	0.9877	53.63
40.5	64,047,333	934,549	0.0146	0.9854	52.97
41.5	60,662,020	878,443	0.0145	0.9855	52.20
42.5	56,001,639	856,732	0.0153	0.9847	51.44
43.5	52,863,914	833,163	0.0158	0.9842	50.65
44.5	49,788,883	656,891	0.0132	0.9868	49.86
45.5	46,796,355	555,125	0.0119	0.9881	49.20
46.5	43,668,387	495,326	0.0113	0.9887	48.61
47.5	40,635,242	475,622	0.0117	0.9883	48.06
48.5	37,866,071	487,431	0.0129	0.9871	47.50
49.5	35,006,569	365,953	0.0105	0.9895	46.89
50.5	32,697,480	325,409	0.0100	0.9900	46.40
51.5	30,204,291	297,915	0.0099	0.9901	45.94
52.5	28,370,255	282,920	0.0100	0.9900	45.48
53.5	26,810,080	269,004	0.0100	0.9900	45.03
54.5	25,159,235	273,389	0.0109	0.9891	44.58
55.5	23,416,461	210,080	0.0090	0.9910	44.09
56.5	22,114,371	650,746	0.0294	0.9706	43.70
57.5	20,136,957	1,087,395	0.0540	0.9460	42.41
58.5	17,864,917	760,773	0.0426	0.9574	40.12
59.5	16,540,649	516,836	0.0312	0.9688	38.41
60.5	15,949,273	440,449	0.0276	0.9724	37.21
61.5	15,049,000	688,723	0.0458	0.9542	36.19
62.5	14,175,404	804,203	0.0567	0.9433	34.53
63.5	12,941,789	1,101,525	0.0851	0.9149	32.57
64.5	11,616,826	884,372	0.0761	0.9239	29.80
65.5	10,261,557	1,332,211	0.1298	0.8702	27.53
66.5	8,584,543	529,797	0.0617	0.9383	23.96
67.5	7,853,129	425,170	0.0541	0.9459	22.48
68.5	7,172,848	1,213,647	0.1692	0.8308	21.26
69.5	5,890,478	47,824	0.0081	0.9919	17.66
70.5	5,842,654	988,904	0.1693	0.8307	17.52
71.5	4,853,750	70,102	0.0144	0.9856	14.55
72.5	2,966,555	18,964	0.0064	0.9936	14.34
73.5	2,947,591	25,517	0.0087	0.9913	14.25
74.5	2,922,079	33,323	0.0114	0.9886	14.13
75.5	2,888,736	39,944	0.0138	0.9862	13.97
76.5	2,846,737	37,948	0.0133	0.9867	13.77
77.5	1,983,507	8,913	0.0045	0.9955	13.59
78.5	1,974,593	24,561	0.0124	0.9876	13.53

DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,950,032	17,566	0.0090	0.9910	13.36
80.5	1,932,466	20,984	0.0109	0.9891	13.24
81.5	1,911,482	19,624	0.0103	0.9897	13.10
82.5	1,288,731	9,412	0.0073	0.9927	12.96
83.5	1,279,319	448,971	0.3509	0.6491	12.87
84.5	830,349	25,627	0.0309	0.9691	8.35
85.5					8.09

DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	799,232,158	3,360,901	0.0042	0.9958	100.00
0.5	601,849,549	15,218,005	0.0253	0.9747	99.58
1.5	487,514,524	9,606,414	0.0197	0.9803	97.06
2.5	471,785,199	7,630,179	0.0162	0.9838	95.15
3.5	438,844,026	10,782,225	0.0246	0.9754	93.61
4.5	427,275,844	9,389,125	0.0220	0.9780	91.31
5.5	387,172,218	11,238,962	0.0290	0.9710	89.30
6.5	347,500,529	7,857,508	0.0226	0.9774	86.71
7.5	317,302,684	9,345,524	0.0295	0.9705	84.75
8.5	286,206,611	9,152,448	0.0320	0.9680	82.25
9.5	256,702,605	11,635,534	0.0453	0.9547	79.62
10.5	221,143,071	6,125,425	0.0277	0.9723	76.02
11.5	214,010,013	5,586,960	0.0261	0.9739	73.91
12.5	208,495,328	4,026,761	0.0193	0.9807	71.98
13.5	191,851,575	2,931,037	0.0153	0.9847	70.59
14.5	188,780,499	2,484,040	0.0132	0.9868	69.51
15.5	167,376,802	1,958,028	0.0117	0.9883	68.60
16.5	157,965,510	1,819,960	0.0115	0.9885	67.79
17.5	136,276,932	1,492,130	0.0109	0.9891	67.01
18.5	124,675,668	1,208,800	0.0097	0.9903	66.28
19.5	118,153,280	1,417,869	0.0120	0.9880	65.64
20.5	110,163,317	1,552,721	0.0141	0.9859	64.85
21.5	94,310,527	1,502,170	0.0159	0.9841	63.94
22.5	86,375,326	1,315,107	0.0152	0.9848	62.92
23.5	87,222,390	1,085,646	0.0124	0.9876	61.96
24.5	83,543,491	1,175,296	0.0141	0.9859	61.19
25.5	79,055,088	1,006,534	0.0127	0.9873	60.33
26.5	75,681,763	1,401,358	0.0185	0.9815	59.56
27.5	70,860,651	822,554	0.0116	0.9884	58.46
28.5	67,879,894	691,370	0.0102	0.9898	57.78
29.5	65,731,625	875,731	0.0133	0.9867	57.19
30.5	63,100,784	752,407	0.0119	0.9881	56.43
31.5	59,962,101	903,212	0.0151	0.9849	55.75
32.5	56,430,732	846,320	0.0150	0.9850	54.91
33.5	53,628,135	1,177,971	0.0220	0.9780	54.09
34.5	50,823,222	918,324	0.0181	0.9819	52.90
35.5	49,482,687	659,854	0.0133	0.9867	51.95
36.5	48,139,957	498,166	0.0103	0.9897	51.25
37.5	48,260,315	635,257	0.0132	0.9868	50.72
38.5	47,104,224	640,121	0.0136	0.9864	50.06

DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,308,984	641,770	0.0142	0.9858	49.38
40.5	43,888,226	593,673	0.0135	0.9865	48.68
41.5	42,160,591	545,281	0.0129	0.9871	48.02
42.5	38,987,960	509,955	0.0131	0.9869	47.40
43.5	37,215,701	561,611	0.0151	0.9849	46.78
44.5	35,735,738	440,345	0.0123	0.9877	46.07
45.5	34,427,859	381,184	0.0111	0.9889	45.50
46.5	32,758,321	326,108	0.0100	0.9900	45.00
47.5	30,837,700	279,857	0.0091	0.9909	44.55
48.5	29,313,480	265,459	0.0091	0.9909	44.15
49.5	27,404,513	270,528	0.0099	0.9901	43.75
50.5	25,190,849	227,699	0.0090	0.9910	43.32
51.5	22,565,088	246,056	0.0109	0.9891	42.92
52.5	24,718,195	234,317	0.0095	0.9905	42.46
53.5	23,206,566	213,024	0.0092	0.9908	42.05
54.5	21,611,702	226,391	0.0105	0.9895	41.67
55.5	19,915,866	163,783	0.0082	0.9918	41.23
56.5	18,659,063	589,813	0.0316	0.9684	40.89
57.5	17,707,924	1,066,683	0.0602	0.9398	39.60
58.5	15,456,676	741,893	0.0480	0.9520	37.21
59.5	14,151,278	486,115	0.0344	0.9656	35.43
60.5	13,590,624	404,008	0.0297	0.9703	34.21
61.5	12,708,243	687,843	0.0541	0.9459	33.19
62.5	12,543,272	722,766	0.0576	0.9424	31.40
63.5	11,391,035	1,037,496	0.0911	0.9089	29.59
64.5	10,129,989	873,096	0.0862	0.9138	26.89
65.5	10,253,219	1,332,211	0.1299	0.8701	24.58
66.5	8,576,205	529,797	0.0618	0.9382	21.38
67.5	7,844,790	425,170	0.0542	0.9458	20.06
68.5	7,164,510	1,213,404	0.1694	0.8306	18.97
69.5	5,882,383	47,824	0.0081	0.9919	15.76
70.5	5,834,559	988,904	0.1695	0.8305	15.63
71.5	4,845,655	70,102	0.0145	0.9855	12.98
72.5	2,958,459	18,964	0.0064	0.9936	12.79
73.5	2,939,495	25,517	0.0087	0.9913	12.71
74.5	2,913,983	28,001	0.0096	0.9904	12.60
75.5	2,885,962	39,299	0.0136	0.9864	12.48
76.5	2,846,663	37,874	0.0133	0.9867	12.31
77.5	1,983,507	8,913	0.0045	0.9955	12.15
78.5	1,974,593	24,561	0.0124	0.9876	12.09

DUKE ENERGY INDIANA

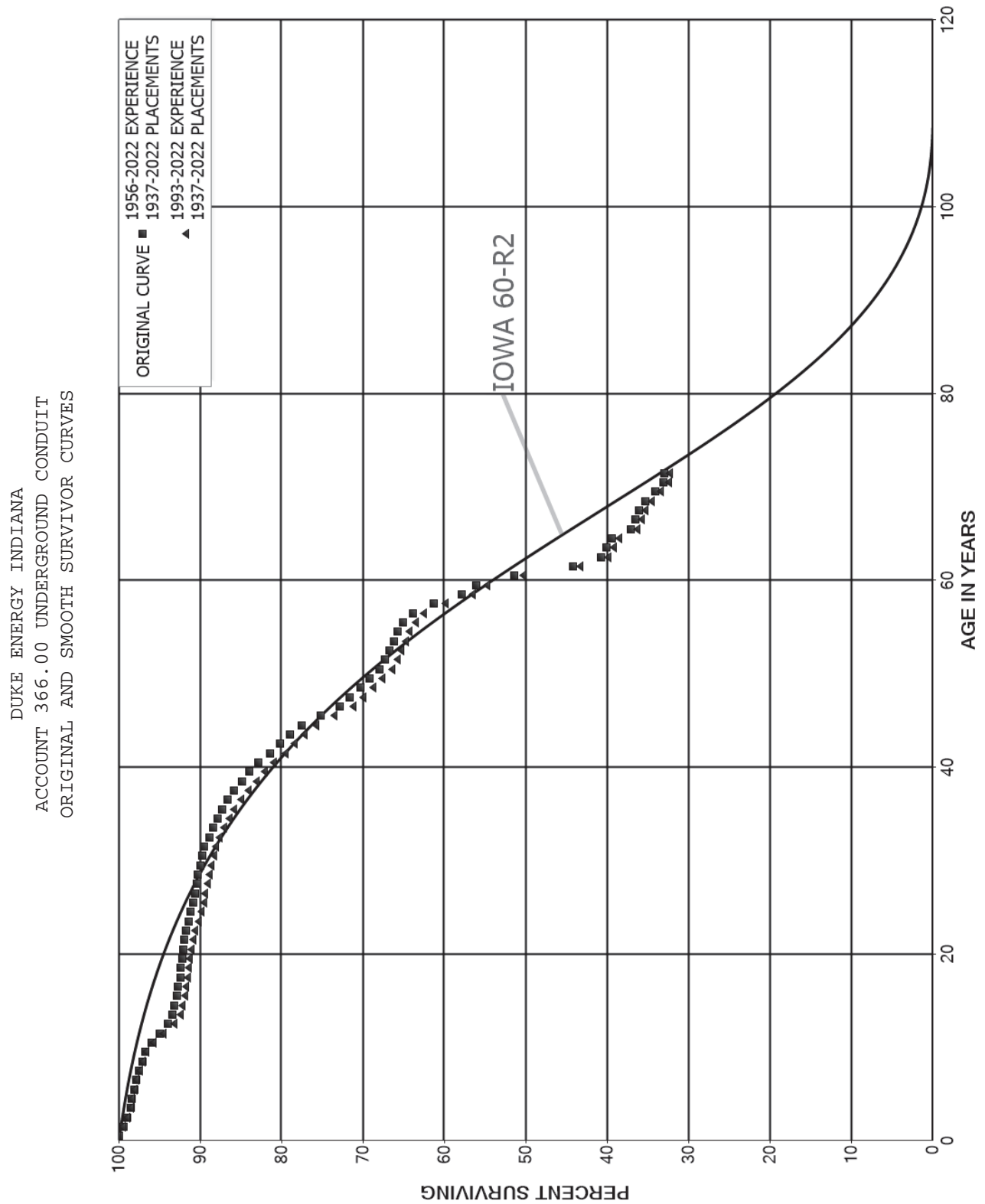
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,950,032	17,566	0.0090	0.9910	11.94
80.5	1,932,466	20,984	0.0109	0.9891	11.84
81.5	1,911,482	19,624	0.0103	0.9897	11.71
82.5	1,288,731	9,412	0.0073	0.9927	11.59
83.5	1,279,319	448,971	0.3509	0.6491	11.50
84.5	830,349	25,627	0.0309	0.9691	7.47
85.5					7.23



DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,787,260	55,864	0.0007	0.9993	100.00
0.5	59,665,891	303,195	0.0051	0.9949	99.93
1.5	51,218,891	267,836	0.0052	0.9948	99.42
2.5	52,509,918	191,676	0.0037	0.9963	98.90
3.5	50,877,914	48,101	0.0009	0.9991	98.54
4.5	50,580,460	170,998	0.0034	0.9966	98.45
5.5	43,006,609	137,506	0.0032	0.9968	98.11
6.5	39,383,964	128,794	0.0033	0.9967	97.80
7.5	32,291,739	123,552	0.0038	0.9962	97.48
8.5	26,012,545	106,146	0.0041	0.9959	97.11
9.5	21,778,680	174,215	0.0080	0.9920	96.71
10.5	15,140,433	158,593	0.0105	0.9895	95.94
11.5	13,313,268	140,159	0.0105	0.9895	94.93
12.5	12,542,023	78,616	0.0063	0.9937	93.93
13.5	11,310,004	20,472	0.0018	0.9982	93.34
14.5	11,017,400	35,920	0.0033	0.9967	93.17
15.5	9,664,169	11,945	0.0012	0.9988	92.87
16.5	9,088,672	32,813	0.0036	0.9964	92.76
17.5	8,563,560	5,792	0.0007	0.9993	92.42
18.5	7,931,561	11,719	0.0015	0.9985	92.36
19.5	7,313,168	12,122	0.0017	0.9983	92.22
20.5	6,953,416	11,628	0.0017	0.9983	92.07
21.5	6,360,341	15,561	0.0024	0.9976	91.91
22.5	6,074,993	20,788	0.0034	0.9966	91.69
23.5	5,962,919	16,548	0.0028	0.9972	91.38
24.5	5,901,917	18,487	0.0031	0.9969	91.12
25.5	5,734,989	10,988	0.0019	0.9981	90.84
26.5	5,600,205	15,923	0.0028	0.9972	90.66
27.5	5,360,295	9,452	0.0018	0.9982	90.41
28.5	5,090,001	15,352	0.0030	0.9970	90.25
29.5	4,880,570	11,224	0.0023	0.9977	89.97
30.5	4,485,526	13,346	0.0030	0.9970	89.77
31.5	4,142,857	28,624	0.0069	0.9931	89.50
32.5	3,717,457	19,207	0.0052	0.9948	88.88
33.5	3,472,383	22,781	0.0066	0.9934	88.42
34.5	3,410,910	20,668	0.0061	0.9939	87.84
35.5	3,331,978	26,070	0.0078	0.9922	87.31
36.5	3,273,898	31,633	0.0097	0.9903	86.63
37.5	3,210,928	34,162	0.0106	0.9894	85.79
38.5	3,110,640	33,239	0.0107	0.9893	84.88

DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,019,239	41,830	0.0139	0.9861	83.97
40.5	2,895,126	50,509	0.0174	0.9826	82.81
41.5	2,762,059	41,042	0.0149	0.9851	81.36
42.5	2,594,717	38,364	0.0148	0.9852	80.15
43.5	2,508,189	47,336	0.0189	0.9811	78.97
44.5	2,374,116	70,127	0.0295	0.9705	77.48
45.5	2,170,242	68,864	0.0317	0.9683	75.19
46.5	2,027,449	33,335	0.0164	0.9836	72.80
47.5	1,851,046	34,549	0.0187	0.9813	71.61
48.5	1,698,304	26,838	0.0158	0.9842	70.27
49.5	1,321,781	24,107	0.0182	0.9818	69.16
50.5	1,212,124	11,115	0.0092	0.9908	67.90
51.5	1,119,633	8,848	0.0079	0.9921	67.28
52.5	974,428	7,949	0.0082	0.9918	66.74
53.5	905,859	5,882	0.0065	0.9935	66.20
54.5	726,376	8,345	0.0115	0.9885	65.77
55.5	701,317	12,239	0.0175	0.9825	65.01
56.5	670,721	27,815	0.0415	0.9585	63.88
57.5	578,980	32,275	0.0557	0.9443	61.23
58.5	546,620	17,064	0.0312	0.9688	57.82
59.5	519,373	42,908	0.0826	0.9174	56.01
60.5	461,709	64,698	0.1401	0.8599	51.38
61.5	397,011	31,117	0.0784	0.9216	44.18
62.5	365,894	5,754	0.0157	0.9843	40.72
63.5	269,630	4,832	0.0179	0.9821	40.08
64.5	257,026	15,044	0.0585	0.9415	39.36
65.5	222,668	3,124	0.0140	0.9860	37.06
66.5	169,483	2,296	0.0135	0.9865	36.54
67.5	151,635	3,355	0.0221	0.9779	36.04
68.5	147,430	4,935	0.0335	0.9665	35.25
69.5	1,003	30	0.0301	0.9699	34.07
70.5	973	4	0.0039	0.9961	33.04
71.5	969		0.0000	1.0000	32.91
72.5	969	25	0.0263	0.9737	32.91
73.5	944	9	0.0095	0.9905	32.05
74.5	935	49	0.0525	0.9475	31.74
75.5	886	433	0.4885	0.5115	30.08
76.5	453	370	0.8173	0.1827	15.38
77.5	67	45	0.6667	0.3333	2.81
78.5	22	2	0.1000	0.9000	0.94

DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	20		0.0000	1.0000	0.84
80.5	20	11	0.5556	0.4444	0.84
81.5	9	2	0.2500	0.7500	0.37
82.5	7		0.0000	1.0000	0.28
83.5	7		0.0000	1.0000	0.28
84.5	7		0.0000	1.0000	0.28
85.5					0.28

DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1993-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,104,608	55,864	0.0008	0.9992	100.00
0.5	55,366,436	303,195	0.0055	0.9945	99.92
1.5	47,279,192	265,750	0.0056	0.9944	99.38
2.5	48,614,830	188,063	0.0039	0.9961	98.82
3.5	47,230,912	46,888	0.0010	0.9990	98.43
4.5	46,979,556	168,847	0.0036	0.9964	98.34
5.5	39,473,553	120,453	0.0031	0.9969	97.98
6.5	35,906,020	128,007	0.0036	0.9964	97.68
7.5	28,852,213	110,902	0.0038	0.9962	97.34
8.5	22,666,132	104,453	0.0046	0.9954	96.96
9.5	18,502,603	173,539	0.0094	0.9906	96.52
10.5	11,968,039	157,149	0.0131	0.9869	95.61
11.5	10,248,097	136,996	0.0134	0.9866	94.35
12.5	9,642,011	78,060	0.0081	0.9919	93.09
13.5	8,479,464	20,472	0.0024	0.9976	92.34
14.5	8,303,198	31,022	0.0037	0.9963	92.12
15.5	7,130,156	9,123	0.0013	0.9987	91.77
16.5	6,662,247	19,834	0.0030	0.9970	91.65
17.5	6,334,572	5,314	0.0008	0.9992	91.38
18.5	5,862,725	11,266	0.0019	0.9981	91.31
19.5	5,680,584	12,122	0.0021	0.9979	91.13
20.5	5,434,688	11,628	0.0021	0.9979	90.94
21.5	4,954,692	15,561	0.0031	0.9969	90.74
22.5	4,861,670	20,368	0.0042	0.9958	90.46
23.5	4,838,249	16,548	0.0034	0.9966	90.08
24.5	5,042,463	18,373	0.0036	0.9964	89.77
25.5	4,904,045	10,988	0.0022	0.9978	89.44
26.5	4,807,931	15,923	0.0033	0.9967	89.24
27.5	4,668,285	9,452	0.0020	0.9980	88.95
28.5	4,398,134	15,352	0.0035	0.9965	88.77
29.5	4,205,668	11,224	0.0027	0.9973	88.46
30.5	3,825,756	13,346	0.0035	0.9965	88.22
31.5	3,483,087	15,632	0.0045	0.9955	87.91
32.5	3,070,679	19,207	0.0063	0.9937	87.52
33.5	2,924,585	22,781	0.0078	0.9922	86.97
34.5	2,880,647	20,668	0.0072	0.9928	86.29
35.5	2,844,411	26,070	0.0092	0.9908	85.67
36.5	2,903,956	31,633	0.0109	0.9891	84.89
37.5	2,858,202	34,162	0.0120	0.9880	83.96
38.5	2,761,916	33,239	0.0120	0.9880	82.96

DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1993-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,018,015	41,830	0.0139	0.9861	81.96
40.5	2,893,903	50,509	0.0175	0.9825	80.83
41.5	2,760,835	41,042	0.0149	0.9851	79.41
42.5	2,593,493	38,364	0.0148	0.9852	78.23
43.5	2,506,966	47,336	0.0189	0.9811	77.08
44.5	2,372,892	70,127	0.0296	0.9704	75.62
45.5	2,169,019	68,864	0.0317	0.9683	73.39
46.5	2,026,226	33,335	0.0165	0.9835	71.06
47.5	1,850,109	34,549	0.0187	0.9813	69.89
48.5	1,697,368	26,838	0.0158	0.9842	68.58
49.5	1,320,844	24,107	0.0183	0.9817	67.50
50.5	1,211,188	11,115	0.0092	0.9908	66.27
51.5	1,118,697	8,848	0.0079	0.9921	65.66
52.5	973,492	7,949	0.0082	0.9918	65.14
53.5	904,922	5,882	0.0065	0.9935	64.61
54.5	725,440	8,345	0.0115	0.9885	64.19
55.5	701,317	12,239	0.0175	0.9825	63.45
56.5	670,721	27,815	0.0415	0.9585	62.34
57.5	578,980	32,275	0.0557	0.9443	59.76
58.5	546,620	17,064	0.0312	0.9688	56.43
59.5	519,373	42,908	0.0826	0.9174	54.66
60.5	461,709	64,698	0.1401	0.8599	50.15
61.5	397,011	31,117	0.0784	0.9216	43.12
62.5	365,894	5,754	0.0157	0.9843	39.74
63.5	269,630	4,832	0.0179	0.9821	39.12
64.5	257,026	15,044	0.0585	0.9415	38.42
65.5	222,668	3,124	0.0140	0.9860	36.17
66.5	169,483	2,296	0.0135	0.9865	35.66
67.5	151,635	3,355	0.0221	0.9779	35.18
68.5	147,430	4,935	0.0335	0.9665	34.40
69.5	1,003	30	0.0301	0.9699	33.25
70.5	973	4	0.0039	0.9961	32.25
71.5	969		0.0000	1.0000	32.12
72.5	969	25	0.0263	0.9737	32.12
73.5	944	9	0.0095	0.9905	31.28
74.5	935	49	0.0525	0.9475	30.98
75.5	886	433	0.4885	0.5115	29.35
76.5	453	370	0.8173	0.1827	15.01
77.5	67	45	0.6667	0.3333	2.74
78.5	22	2	0.1000	0.9000	0.91

DUKE ENERGY INDIANA

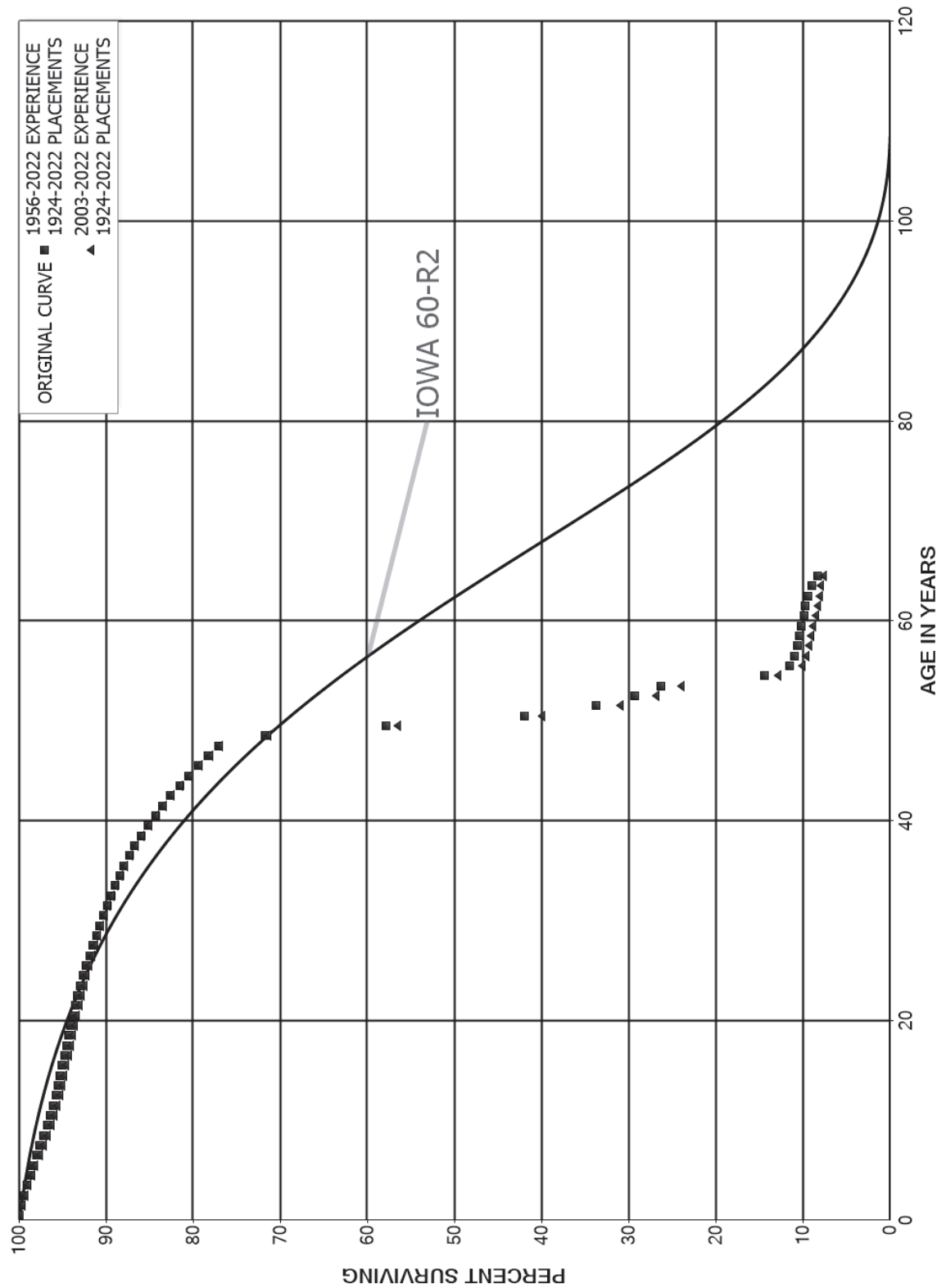
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1993-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	20		0.0000	1.0000	0.82
80.5	20	11	0.5556	0.4444	0.82
81.5	9	2	0.2500	0.7500	0.37
82.5	7		0.0000	1.0000	0.27
83.5	7		0.0000	1.0000	0.27
84.5	7		0.0000	1.0000	0.27
85.5					0.27

DUKE ENERGY INDIANA
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	814,830,490	446,795	0.0005	0.9995	100.00
0.5	650,312,062	1,757,819	0.0027	0.9973	99.95
1.5	563,798,466	1,770,325	0.0031	0.9969	99.68
2.5	541,873,470	1,683,845	0.0031	0.9969	99.36
3.5	504,858,266	2,014,556	0.0040	0.9960	99.05
4.5	497,461,800	1,584,256	0.0032	0.9968	98.66
5.5	468,218,615	1,934,892	0.0041	0.9959	98.34
6.5	448,083,023	1,534,041	0.0034	0.9966	97.94
7.5	430,075,568	1,743,622	0.0041	0.9959	97.60
8.5	418,344,034	2,175,809	0.0052	0.9948	97.21
9.5	407,080,981	1,486,255	0.0037	0.9963	96.70
10.5	392,911,120	1,350,286	0.0034	0.9966	96.35
11.5	385,039,674	1,149,556	0.0030	0.9970	96.02
12.5	376,777,476	980,355	0.0026	0.9974	95.73
13.5	357,009,408	869,117	0.0024	0.9976	95.48
14.5	342,291,345	817,118	0.0024	0.9976	95.25
15.5	311,665,065	841,443	0.0027	0.9973	95.02
16.5	296,863,648	679,477	0.0023	0.9977	94.76
17.5	280,502,424	718,096	0.0026	0.9974	94.55
18.5	264,069,348	702,789	0.0027	0.9973	94.31
19.5	253,716,279	794,340	0.0031	0.9969	94.05
20.5	243,472,079	694,653	0.0029	0.9971	93.76
21.5	224,746,212	614,501	0.0027	0.9973	93.49
22.5	205,933,417	706,994	0.0034	0.9966	93.24
23.5	191,994,345	702,880	0.0037	0.9963	92.92
24.5	177,512,144	612,926	0.0035	0.9965	92.58
25.5	159,240,877	666,535	0.0042	0.9958	92.26
26.5	142,779,042	581,811	0.0041	0.9959	91.87
27.5	124,318,670	517,839	0.0042	0.9958	91.50
28.5	108,853,868	416,873	0.0038	0.9962	91.12
29.5	96,580,967	484,429	0.0050	0.9950	90.77
30.5	86,955,023	431,241	0.0050	0.9950	90.31
31.5	78,807,126	371,729	0.0047	0.9953	89.86
32.5	68,663,104	342,618	0.0050	0.9950	89.44
33.5	61,240,891	376,870	0.0062	0.9938	88.99
34.5	53,482,095	315,306	0.0059	0.9941	88.45
35.5	47,811,635	323,657	0.0068	0.9932	87.92
36.5	43,478,355	325,851	0.0075	0.9925	87.33
37.5	40,499,449	325,147	0.0080	0.9920	86.67
38.5	37,414,075	346,499	0.0093	0.9907	85.98

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,217,988	341,669	0.0100	0.9900	85.18
40.5	31,464,225	320,200	0.0102	0.9898	84.33
41.5	27,636,203	300,782	0.0109	0.9891	83.47
42.5	23,310,860	291,318	0.0125	0.9875	82.57
43.5	19,464,022	248,127	0.0127	0.9873	81.53
44.5	15,639,232	209,662	0.0134	0.9866	80.49
45.5	12,100,403	180,340	0.0149	0.9851	79.41
46.5	9,793,225	149,640	0.0153	0.9847	78.23
47.5	7,530,483	521,279	0.0692	0.9308	77.04
48.5	5,619,595	1,090,725	0.1941	0.8059	71.70
49.5	3,646,438	997,352	0.2735	0.7265	57.79
50.5	1,983,269	390,452	0.1969	0.8031	41.98
51.5	1,289,139	170,316	0.1321	0.8679	33.72
52.5	990,822	101,505	0.1024	0.8976	29.26
53.5	800,804	363,378	0.4538	0.5462	26.26
54.5	376,426	75,724	0.2012	0.7988	14.35
55.5	282,785	12,246	0.0433	0.9567	11.46
56.5	268,954	7,806	0.0290	0.9710	10.96
57.5	202,900	4,110	0.0203	0.9797	10.65
58.5	154,787	4,211	0.0272	0.9728	10.43
59.5	113,158	3,015	0.0266	0.9734	10.15
60.5	65,995	1,314	0.0199	0.9801	9.88
61.5	45,860	1,133	0.0247	0.9753	9.68
62.5	44,155	2,321	0.0526	0.9474	9.44
63.5	41,235	3,247	0.0788	0.9212	8.94
64.5	39,536	891	0.0225	0.9775	8.24
65.5	20,276	227	0.0112	0.9888	8.05
66.5	14,266	205	0.0144	0.9856	7.96
67.5	12,599	124	0.0099	0.9901	7.85
68.5	10,406	286	0.0274	0.9726	7.77
69.5	9,567	126	0.0132	0.9868	7.56
70.5	9,441	50	0.0053	0.9947	7.46
71.5	9,391	91	0.0096	0.9904	7.42
72.5	4,690	0	0.0000	1.0000	7.35
73.5	4,689	0	0.0001	0.9999	7.35
74.5	4,689	0	0.0001	0.9999	7.35
75.5	4,689	0	0.0001	0.9999	7.35
76.5	7,449	239	0.0321	0.9679	7.35
77.5	5,423	37	0.0067	0.9933	7.11
78.5	5,387	74	0.0138	0.9862	7.06

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,312	112	0.0211	0.9789	6.97
80.5	5,200	454	0.0872	0.9128	6.82
81.5	4,747	0	0.0001	0.9999	6.22
82.5	3,930	0	0.0001	0.9999	6.22
83.5	3,930	0	0.0001	0.9999	6.22
84.5	3,930	0	0.0001	0.9999	6.22
85.5	2,344		0.0000	1.0000	6.22
86.5	2,344		0.0000	1.0000	6.22
87.5	2,344		0.0000	1.0000	6.22
88.5	2,344	52	0.0222	0.9778	6.22
89.5	2,292	677	0.2955	0.7045	6.08
90.5	1,615	52	0.0323	0.9677	4.29
91.5	1,563	339	0.2167	0.7833	4.15
92.5	1,224	365	0.2979	0.7021	3.25
93.5	859	104	0.1212	0.8788	2.28
94.5	755		0.0000	1.0000	2.00
95.5	755		0.0000	1.0000	2.00
96.5	755	26	0.0345	0.9655	2.00
97.5	729	26	0.0357	0.9643	1.94
98.5					1.87

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	542,407,574	374,607	0.0007	0.9993	100.00
0.5	388,187,173	1,473,021	0.0038	0.9962	99.93
1.5	322,047,876	1,297,557	0.0040	0.9960	99.55
2.5	320,363,686	1,108,609	0.0035	0.9965	99.15
3.5	299,534,433	1,408,701	0.0047	0.9953	98.81
4.5	308,229,773	1,028,157	0.0033	0.9967	98.34
5.5	298,699,042	1,606,698	0.0054	0.9946	98.01
6.5	296,401,761	1,194,136	0.0040	0.9960	97.49
7.5	298,053,134	1,409,538	0.0047	0.9953	97.09
8.5	303,137,354	1,383,176	0.0046	0.9954	96.64
9.5	305,352,694	1,183,569	0.0039	0.9961	96.19
10.5	301,837,021	1,116,155	0.0037	0.9963	95.82
11.5	303,003,274	920,605	0.0030	0.9970	95.47
12.5	305,592,535	818,679	0.0027	0.9973	95.18
13.5	293,856,950	707,971	0.0024	0.9976	94.92
14.5	287,500,240	695,479	0.0024	0.9976	94.69
15.5	262,816,458	762,615	0.0029	0.9971	94.46
16.5	252,883,223	558,671	0.0022	0.9978	94.19
17.5	239,300,177	550,024	0.0023	0.9977	93.98
18.5	225,573,252	571,258	0.0025	0.9975	93.77
19.5	217,988,169	673,849	0.0031	0.9969	93.53
20.5	210,284,569	596,830	0.0028	0.9972	93.24
21.5	195,503,844	557,765	0.0029	0.9971	92.98
22.5	181,282,840	524,392	0.0029	0.9971	92.71
23.5	171,239,155	517,332	0.0030	0.9970	92.44
24.5	160,877,626	493,875	0.0031	0.9969	92.16
25.5	146,344,108	577,728	0.0039	0.9961	91.88
26.5	132,252,857	490,223	0.0037	0.9963	91.52
27.5	116,165,203	429,773	0.0037	0.9963	91.18
28.5	102,559,933	384,282	0.0037	0.9963	90.84
29.5	91,938,588	410,536	0.0045	0.9955	90.50
30.5	83,349,548	392,573	0.0047	0.9953	90.10
31.5	75,955,822	353,927	0.0047	0.9953	89.67
32.5	66,244,761	329,705	0.0050	0.9950	89.25
33.5	59,299,343	355,508	0.0060	0.9940	88.81
34.5	51,918,189	312,137	0.0060	0.9940	88.28
35.5	46,450,702	312,405	0.0067	0.9933	87.75
36.5	42,331,117	323,696	0.0076	0.9924	87.16
37.5	39,539,933	323,536	0.0082	0.9918	86.49
38.5	36,540,267	332,489	0.0091	0.9909	85.78

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,394,495	335,988	0.0101	0.9899	85.00
40.5	30,723,941	315,754	0.0103	0.9897	84.15
41.5	26,903,145	295,046	0.0110	0.9890	83.28
42.5	22,583,322	273,475	0.0121	0.9879	82.37
43.5	18,923,936	245,932	0.0130	0.9870	81.37
44.5	15,124,487	208,553	0.0138	0.9862	80.31
45.5	11,636,792	178,209	0.0153	0.9847	79.21
46.5	9,341,342	145,236	0.0155	0.9845	77.99
47.5	7,115,416	512,392	0.0720	0.9280	76.78
48.5	5,228,942	1,086,223	0.2077	0.7923	71.25
49.5	3,390,343	997,352	0.2942	0.7058	56.45
50.5	1,727,175	390,452	0.2261	0.7739	39.84
51.5	1,258,375	169,878	0.1350	0.8650	30.84
52.5	965,581	100,870	0.1045	0.8955	26.67
53.5	776,199	363,378	0.4682	0.5318	23.89
54.5	351,821	75,724	0.2152	0.7848	12.70
55.5	258,239	11,934	0.0462	0.9538	9.97
56.5	243,668	7,725	0.0317	0.9683	9.51
57.5	179,950	4,110	0.0228	0.9772	9.21
58.5	131,838	4,211	0.0319	0.9681	9.00
59.5	90,209	3,015	0.0334	0.9666	8.71
60.5	43,045	1,274	0.0296	0.9704	8.42
61.5	40,588	854	0.0210	0.9790	8.17
62.5	40,423	977	0.0242	0.9758	8.00
63.5	38,846	1,541	0.0397	0.9603	7.80
64.5	36,682	684	0.0186	0.9814	7.50
65.5	20,276	227	0.0112	0.9888	7.36
66.5	14,266	205	0.0144	0.9856	7.27
67.5	12,599	124	0.0099	0.9901	7.17
68.5	10,406	286	0.0274	0.9726	7.10
69.5	9,567	126	0.0132	0.9868	6.90
70.5	9,441	50	0.0053	0.9947	6.81
71.5	9,391	91	0.0096	0.9904	6.78
72.5	4,690	0	0.0000	1.0000	6.71
73.5	4,689	0	0.0001	0.9999	6.71
74.5	4,689	0	0.0001	0.9999	6.71
75.5	4,689	0	0.0001	0.9999	6.71
76.5	4,689	239	0.0510	0.9490	6.71
77.5	2,662	37	0.0137	0.9863	6.37
78.5	5,387	74	0.0138	0.9862	6.28

DUKE ENERGY INDIANA

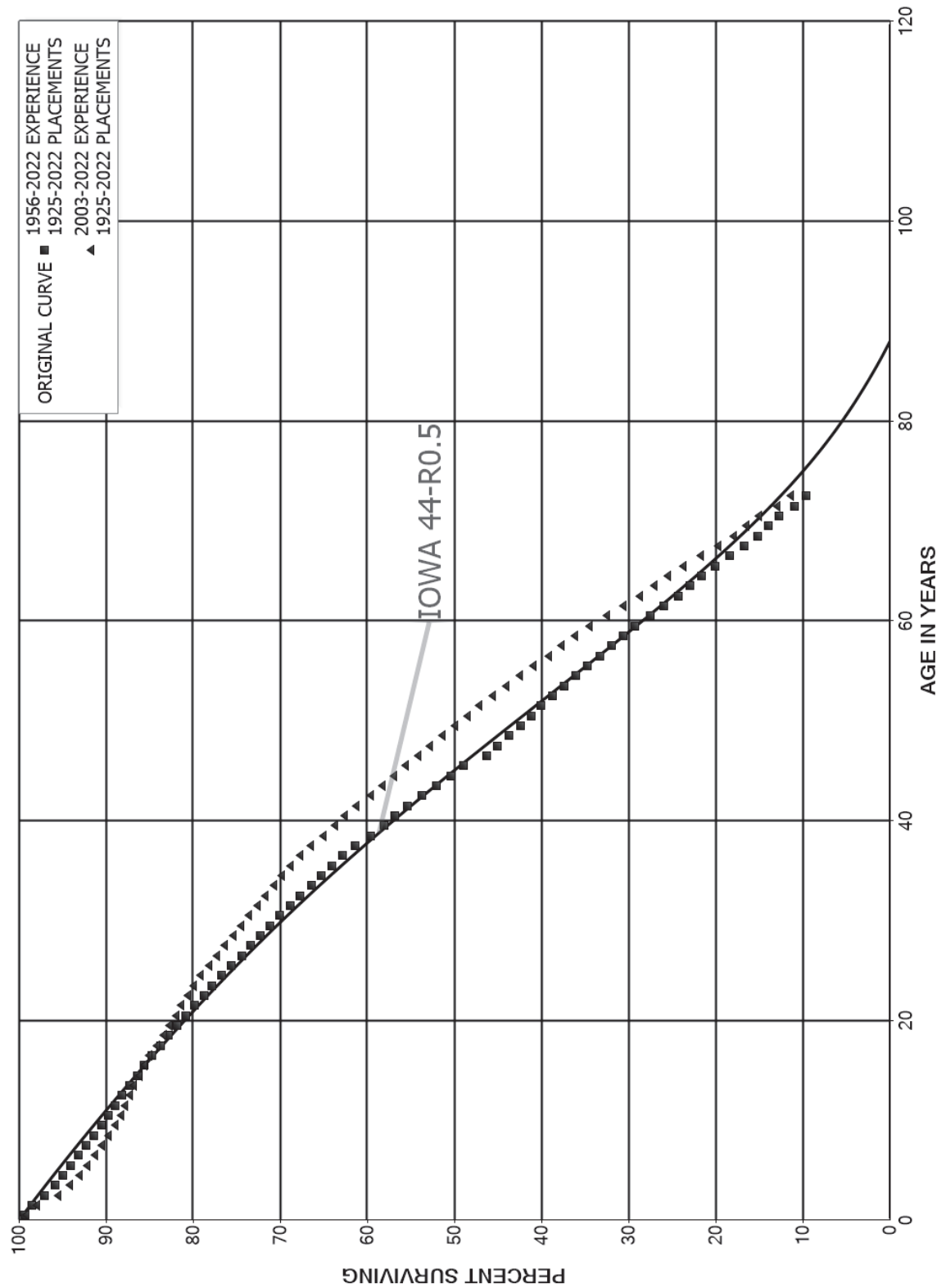
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,312	112	0.0211	0.9789	6.19
80.5	5,200	454	0.0872	0.9128	6.06
81.5	4,747	0	0.0001	0.9999	5.53
82.5	3,930	0	0.0001	0.9999	5.53
83.5	3,930	0	0.0001	0.9999	5.53
84.5	3,930	0	0.0001	0.9999	5.53
85.5	2,344		0.0000	1.0000	5.53
86.5	2,344		0.0000	1.0000	5.53
87.5	2,344		0.0000	1.0000	5.53
88.5	2,344	52	0.0222	0.9778	5.53
89.5	2,292	677	0.2955	0.7045	5.41
90.5	1,615	52	0.0323	0.9677	3.81
91.5	1,563	339	0.2167	0.7833	3.69
92.5	1,224	365	0.2979	0.7021	2.89
93.5	859	104	0.1212	0.8788	2.03
94.5	755		0.0000	1.0000	1.78
95.5	755		0.0000	1.0000	1.78
96.5	755	26	0.0345	0.9655	1.78
97.5	729	26	0.0357	0.9643	1.72
98.5					1.66

DUKE ENERGY INDIANA
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	887,856,714	5,055,672	0.0057	0.9943	100.00
0.5	770,038,290	6,931,165	0.0090	0.9910	99.43
1.5	665,504,741	10,037,388	0.0151	0.9849	98.54
2.5	651,094,573	7,791,758	0.0120	0.9880	97.05
3.5	621,643,351	6,176,067	0.0099	0.9901	95.89
4.5	599,815,515	5,788,746	0.0097	0.9903	94.94
5.5	569,213,917	5,155,071	0.0091	0.9909	94.02
6.5	547,563,340	5,242,800	0.0096	0.9904	93.17
7.5	514,757,444	5,006,372	0.0097	0.9903	92.28
8.5	482,339,703	4,542,761	0.0094	0.9906	91.38
9.5	458,095,807	4,210,864	0.0092	0.9908	90.52
10.5	446,831,979	3,593,666	0.0080	0.9920	89.69
11.5	417,671,339	3,808,282	0.0091	0.9909	88.96
12.5	402,490,177	3,936,396	0.0098	0.9902	88.15
13.5	384,065,468	3,727,956	0.0097	0.9903	87.29
14.5	368,593,729	3,629,372	0.0098	0.9902	86.44
15.5	352,453,256	3,574,825	0.0101	0.9899	85.59
16.5	336,424,637	3,751,534	0.0112	0.9888	84.72
17.5	321,061,041	3,830,239	0.0119	0.9881	83.78
18.5	311,693,619	3,701,453	0.0119	0.9881	82.78
19.5	303,175,631	3,723,592	0.0123	0.9877	81.80
20.5	291,927,200	3,366,494	0.0115	0.9885	80.79
21.5	282,151,315	3,820,297	0.0135	0.9865	79.86
22.5	262,160,927	3,128,138	0.0119	0.9881	78.78
23.5	247,264,627	3,422,815	0.0138	0.9862	77.84
24.5	230,441,591	3,543,071	0.0154	0.9846	76.76
25.5	212,518,209	3,301,481	0.0155	0.9845	75.58
26.5	197,283,125	2,757,220	0.0140	0.9860	74.41
27.5	181,742,702	2,559,163	0.0141	0.9859	73.37
28.5	167,320,686	2,614,363	0.0156	0.9844	72.33
29.5	154,880,208	2,519,499	0.0163	0.9837	71.20
30.5	144,241,768	2,406,714	0.0167	0.9833	70.05
31.5	135,460,128	2,217,669	0.0164	0.9836	68.88
32.5	126,419,598	2,494,835	0.0197	0.9803	67.75
33.5	114,956,129	2,025,447	0.0176	0.9824	66.41
34.5	104,418,333	1,961,654	0.0188	0.9812	65.24
35.5	95,674,600	1,838,407	0.0192	0.9808	64.02
36.5	87,418,312	1,915,380	0.0219	0.9781	62.79
37.5	80,030,306	2,404,230	0.0300	0.9700	61.41
38.5	74,294,310	1,840,553	0.0248	0.9752	59.57

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,813,003	1,574,760	0.0222	0.9778	58.09
40.5	65,352,063	1,596,805	0.0244	0.9756	56.80
41.5	59,238,156	1,840,392	0.0311	0.9689	55.41
42.5	54,016,254	1,596,526	0.0296	0.9704	53.69
43.5	47,700,467	1,530,064	0.0321	0.9679	52.10
44.5	40,468,390	1,218,815	0.0301	0.9699	50.43
45.5	35,692,817	1,929,295	0.0541	0.9459	48.91
46.5	31,676,712	848,799	0.0268	0.9732	46.27
47.5	28,086,305	835,566	0.0297	0.9703	45.03
48.5	23,323,608	691,317	0.0296	0.9704	43.69
49.5	20,281,296	569,086	0.0281	0.9719	42.39
50.5	17,720,268	492,863	0.0278	0.9722	41.20
51.5	15,675,751	512,853	0.0327	0.9673	40.06
52.5	14,029,881	474,868	0.0338	0.9662	38.75
53.5	12,412,654	453,001	0.0365	0.9635	37.44
54.5	11,114,193	413,610	0.0372	0.9628	36.07
55.5	9,725,310	417,617	0.0429	0.9571	34.73
56.5	8,624,670	334,328	0.0388	0.9612	33.24
57.5	7,670,760	311,684	0.0406	0.9594	31.95
58.5	6,863,210	310,343	0.0452	0.9548	30.65
59.5	6,145,456	364,412	0.0593	0.9407	29.26
60.5	5,338,931	310,288	0.0581	0.9419	27.53
61.5	4,730,741	296,659	0.0627	0.9373	25.93
62.5	3,944,261	226,382	0.0574	0.9426	24.30
63.5	3,240,518	184,647	0.0570	0.9430	22.91
64.5	2,561,553	176,164	0.0688	0.9312	21.60
65.5	1,800,212	153,067	0.0850	0.9150	20.12
66.5	955,073	88,979	0.0932	0.9068	18.41
67.5	573,207	50,940	0.0889	0.9111	16.69
68.5	253,913	21,780	0.0858	0.9142	15.21
69.5	158,203	13,645	0.0862	0.9138	13.90
70.5	137,855	19,575	0.1420	0.8580	12.70
71.5	118,265	14,384	0.1216	0.8784	10.90
72.5	4,561	1,458	0.3197	0.6803	9.57
73.5	3,110		0.0000	1.0000	6.51
74.5	3,087		0.0000	1.0000	6.51
75.5	3,106	26	0.0082	0.9918	6.51
76.5	3,080	6	0.0018	0.9982	6.46
77.5	3,075		0.0000	1.0000	6.45
78.5	3,075		0.0000	1.0000	6.45

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,075		0.0000	1.0000	6.45
80.5	3,075		0.0000	1.0000	6.45
81.5	3,075	2,358	0.7670	0.2330	6.45
82.5	716		0.0000	1.0000	1.50
83.5	708		0.0000	1.0000	1.50
84.5	708		0.0000	1.0000	1.50
85.5					1.50
86.5					
87.5	13		0.0000		
88.5	13		0.0000		
89.5	13		0.0000		
90.5	13		0.0000		
91.5	13		0.0000		
92.5	13		0.0000		
93.5	13		0.0000		
94.5	13		0.0000		
95.5	13		0.0000		
96.5	13		0.0000		
97.5					

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	510,403,952	4,649,651	0.0091	0.9909	100.00
0.5	402,595,891	5,164,285	0.0128	0.9872	99.09
1.5	315,943,100	7,894,193	0.0250	0.9750	97.82
2.5	318,643,234	4,499,894	0.0141	0.9859	95.37
3.5	306,022,446	3,442,782	0.0113	0.9887	94.03
4.5	303,164,061	3,058,322	0.0101	0.9899	92.97
5.5	287,436,559	2,587,754	0.0090	0.9910	92.03
6.5	283,707,731	2,575,178	0.0091	0.9909	91.20
7.5	270,512,852	2,403,475	0.0089	0.9911	90.37
8.5	255,713,792	2,150,959	0.0084	0.9916	89.57
9.5	245,866,272	1,642,530	0.0067	0.9933	88.82
10.5	245,412,689	1,365,842	0.0056	0.9944	88.23
11.5	226,995,855	1,313,123	0.0058	0.9942	87.73
12.5	223,404,535	1,353,837	0.0061	0.9939	87.23
13.5	218,896,773	1,551,610	0.0071	0.9929	86.70
14.5	216,420,238	1,477,995	0.0068	0.9932	86.08
15.5	209,155,859	1,470,296	0.0070	0.9930	85.50
16.5	203,575,214	1,860,524	0.0091	0.9909	84.89
17.5	197,147,444	1,959,125	0.0099	0.9901	84.12
18.5	192,188,502	1,653,808	0.0086	0.9914	83.28
19.5	188,432,374	1,615,087	0.0086	0.9914	82.57
20.5	184,804,298	1,319,158	0.0071	0.9929	81.86
21.5	183,600,645	1,613,519	0.0088	0.9912	81.27
22.5	171,167,267	1,493,607	0.0087	0.9913	80.56
23.5	165,123,756	1,661,800	0.0101	0.9899	79.86
24.5	158,649,871	1,903,271	0.0120	0.9880	79.05
25.5	147,962,330	1,770,825	0.0120	0.9880	78.10
26.5	137,683,030	1,626,404	0.0118	0.9882	77.17
27.5	127,826,478	1,609,566	0.0126	0.9874	76.26
28.5	120,579,635	1,434,496	0.0119	0.9881	75.30
29.5	113,059,657	1,417,140	0.0125	0.9875	74.40
30.5	106,668,272	1,437,051	0.0135	0.9865	73.47
31.5	101,342,214	1,270,814	0.0125	0.9875	72.48
32.5	95,155,418	1,256,309	0.0132	0.9868	71.57
33.5	86,852,859	1,133,944	0.0131	0.9869	70.63
34.5	78,818,822	1,116,168	0.0142	0.9858	69.70
35.5	72,723,311	1,222,231	0.0168	0.9832	68.72
36.5	66,427,813	1,132,565	0.0170	0.9830	67.56
37.5	61,087,650	1,366,711	0.0224	0.9776	66.41
38.5	57,469,795	1,114,791	0.0194	0.9806	64.92

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,602,585	1,032,708	0.0186	0.9814	63.67
40.5	51,662,141	1,101,409	0.0213	0.9787	62.48
41.5	46,806,324	1,237,344	0.0264	0.9736	61.15
42.5	43,348,146	1,012,418	0.0234	0.9766	59.53
43.5	38,764,050	893,439	0.0230	0.9770	58.14
44.5	33,361,004	766,475	0.0230	0.9770	56.80
45.5	30,435,589	756,543	0.0249	0.9751	55.50
46.5	29,226,288	743,632	0.0254	0.9746	54.12
47.5	26,492,777	741,032	0.0280	0.9720	52.74
48.5	22,526,313	642,316	0.0285	0.9715	51.27
49.5	19,893,090	556,081	0.0280	0.9720	49.80
50.5	17,358,255	476,980	0.0275	0.9725	48.41
51.5	15,329,712	505,392	0.0330	0.9670	47.08
52.5	14,009,270	472,002	0.0337	0.9663	45.53
53.5	12,395,218	448,261	0.0362	0.9638	44.00
54.5	11,101,496	413,545	0.0373	0.9627	42.40
55.5	9,712,679	417,617	0.0430	0.9570	40.83
56.5	8,612,033	332,810	0.0386	0.9614	39.07
57.5	7,661,152	311,524	0.0407	0.9593	37.56
58.5	6,853,763	310,343	0.0453	0.9547	36.03
59.5	6,136,001	360,147	0.0587	0.9413	34.40
60.5	5,333,756	310,288	0.0582	0.9418	32.38
61.5	4,725,567	296,007	0.0626	0.9374	30.50
62.5	3,939,717	226,382	0.0575	0.9425	28.59
63.5	3,235,980	184,647	0.0571	0.9429	26.95
64.5	2,557,016	176,164	0.0689	0.9311	25.41
65.5	1,800,200	153,067	0.0850	0.9150	23.66
66.5	955,060	88,979	0.0932	0.9068	21.65
67.5	573,194	50,940	0.0889	0.9111	19.63
68.5	253,900	21,780	0.0858	0.9142	17.88
69.5	158,190	13,645	0.0863	0.9137	16.35
70.5	137,842	19,575	0.1420	0.8580	14.94
71.5	118,252	14,384	0.1216	0.8784	12.82
72.5	4,548	1,458	0.3206	0.6794	11.26
73.5	3,097		0.0000	1.0000	7.65
74.5	3,075		0.0000	1.0000	7.65
75.5	3,075		0.0000	1.0000	7.65
76.5	3,075		0.0000	1.0000	7.65
77.5	3,075		0.0000	1.0000	7.65
78.5	3,075		0.0000	1.0000	7.65

DUKE ENERGY INDIANA

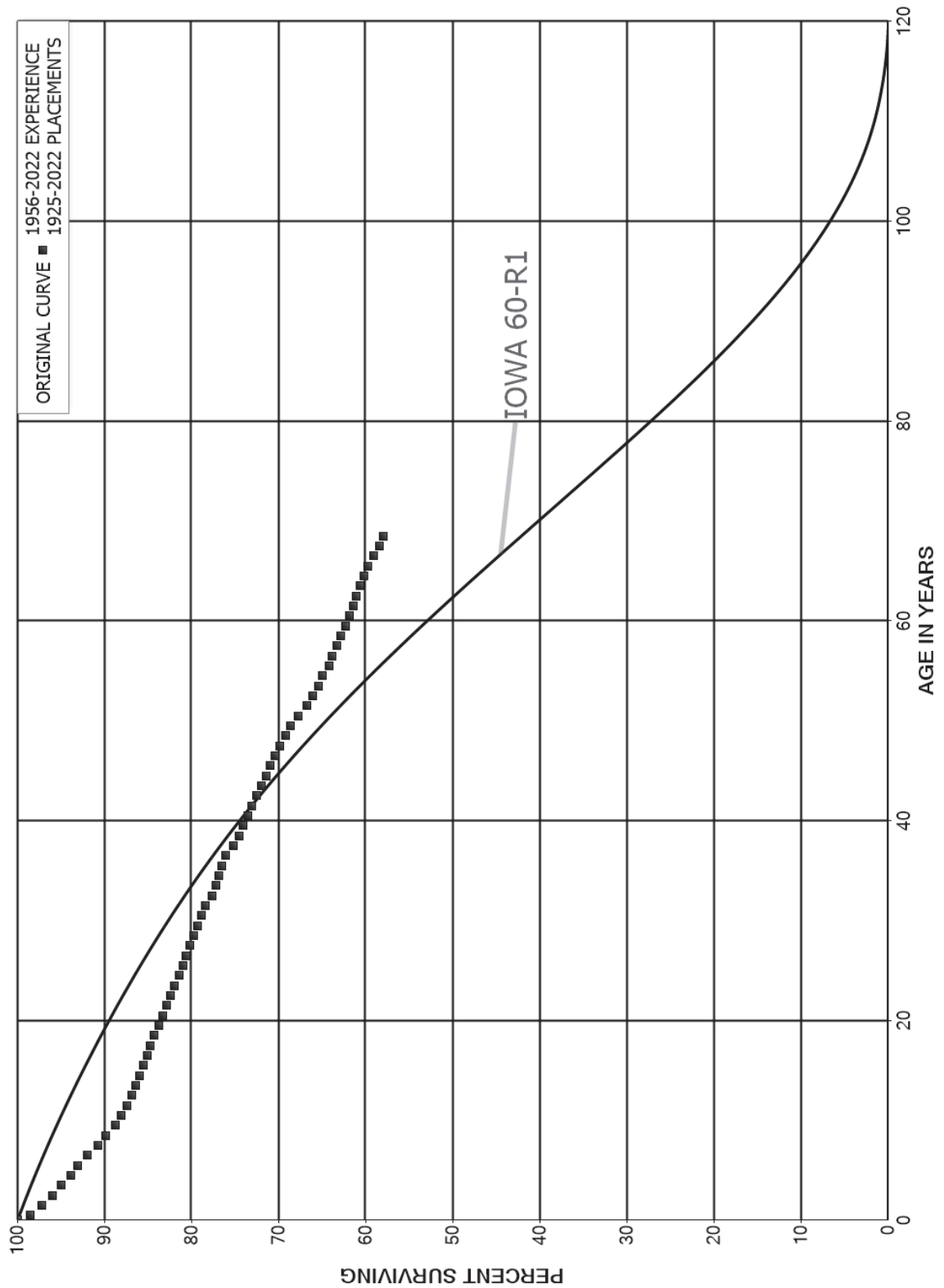
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,075		0.0000	1.0000	7.65
80.5	3,075		0.0000	1.0000	7.65
81.5	3,075	2,358	0.7670	0.2330	7.65
82.5	716		0.0000	1.0000	1.78
83.5	708		0.0000	1.0000	1.78
84.5	708		0.0000	1.0000	1.78
85.5					1.78
86.5					
87.5	13		0.0000		
88.5	13		0.0000		
89.5	13		0.0000		
90.5	13		0.0000		
91.5	13		0.0000		
92.5	13		0.0000		
93.5	13		0.0000		
94.5	13		0.0000		
95.5	13		0.0000		
96.5	13		0.0000		
97.5					

DUKE ENERGY INDIANA
ACCOUNTS 369.00, 369.10 AND 369.20 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES

DUKE ENERGY INDIANA

ACCOUNTS 369.00, 369.10 AND 369.20 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	134,484,672	2,057,881	0.0153	0.9847	100.00
0.5	113,516,971	1,506,610	0.0133	0.9867	98.47
1.5	122,923,274	1,569,522	0.0128	0.9872	97.16
2.5	111,606,035	1,183,069	0.0106	0.9894	95.92
3.5	121,551,491	1,332,010	0.0110	0.9890	94.91
4.5	132,729,842	1,173,678	0.0088	0.9912	93.87
5.5	140,253,978	1,650,735	0.0118	0.9882	93.04
6.5	142,030,505	1,869,191	0.0132	0.9868	91.94
7.5	142,088,646	1,390,774	0.0098	0.9902	90.73
8.5	142,803,666	1,694,144	0.0119	0.9881	89.84
9.5	143,451,058	1,165,449	0.0081	0.9919	88.78
10.5	143,649,192	1,021,193	0.0071	0.9929	88.06
11.5	146,304,705	983,030	0.0067	0.9933	87.43
12.5	148,096,010	751,707	0.0051	0.9949	86.84
13.5	147,812,914	758,944	0.0051	0.9949	86.40
14.5	145,984,641	702,107	0.0048	0.9952	85.96
15.5	145,034,459	741,608	0.0051	0.9949	85.54
16.5	146,016,816	738,755	0.0051	0.9949	85.11
17.5	142,340,894	737,350	0.0052	0.9948	84.68
18.5	140,952,949	769,385	0.0055	0.9945	84.24
19.5	136,700,693	796,289	0.0058	0.9942	83.78
20.5	136,200,946	716,413	0.0053	0.9947	83.29
21.5	133,231,419	797,573	0.0060	0.9940	82.85
22.5	126,720,784	707,029	0.0056	0.9944	82.36
23.5	123,401,094	695,087	0.0056	0.9944	81.90
24.5	118,908,810	677,342	0.0057	0.9943	81.43
25.5	109,024,542	541,186	0.0050	0.9950	80.97
26.5	100,376,578	509,552	0.0051	0.9949	80.57
27.5	92,319,552	489,515	0.0053	0.9947	80.16
28.5	84,918,080	441,231	0.0052	0.9948	79.73
29.5	77,874,143	428,285	0.0055	0.9945	79.32
30.5	71,445,416	460,278	0.0064	0.9936	78.88
31.5	65,872,073	601,695	0.0091	0.9909	78.38
32.5	60,082,896	334,325	0.0056	0.9944	77.66
33.5	55,414,034	271,521	0.0049	0.9951	77.23
34.5	51,655,667	261,614	0.0051	0.9949	76.85
35.5	47,653,085	260,028	0.0055	0.9945	76.46
36.5	43,971,106	472,970	0.0108	0.9892	76.04
37.5	40,602,036	404,985	0.0100	0.9900	75.23
38.5	37,208,134	226,882	0.0061	0.9939	74.47

DUKE ENERGY INDIANA

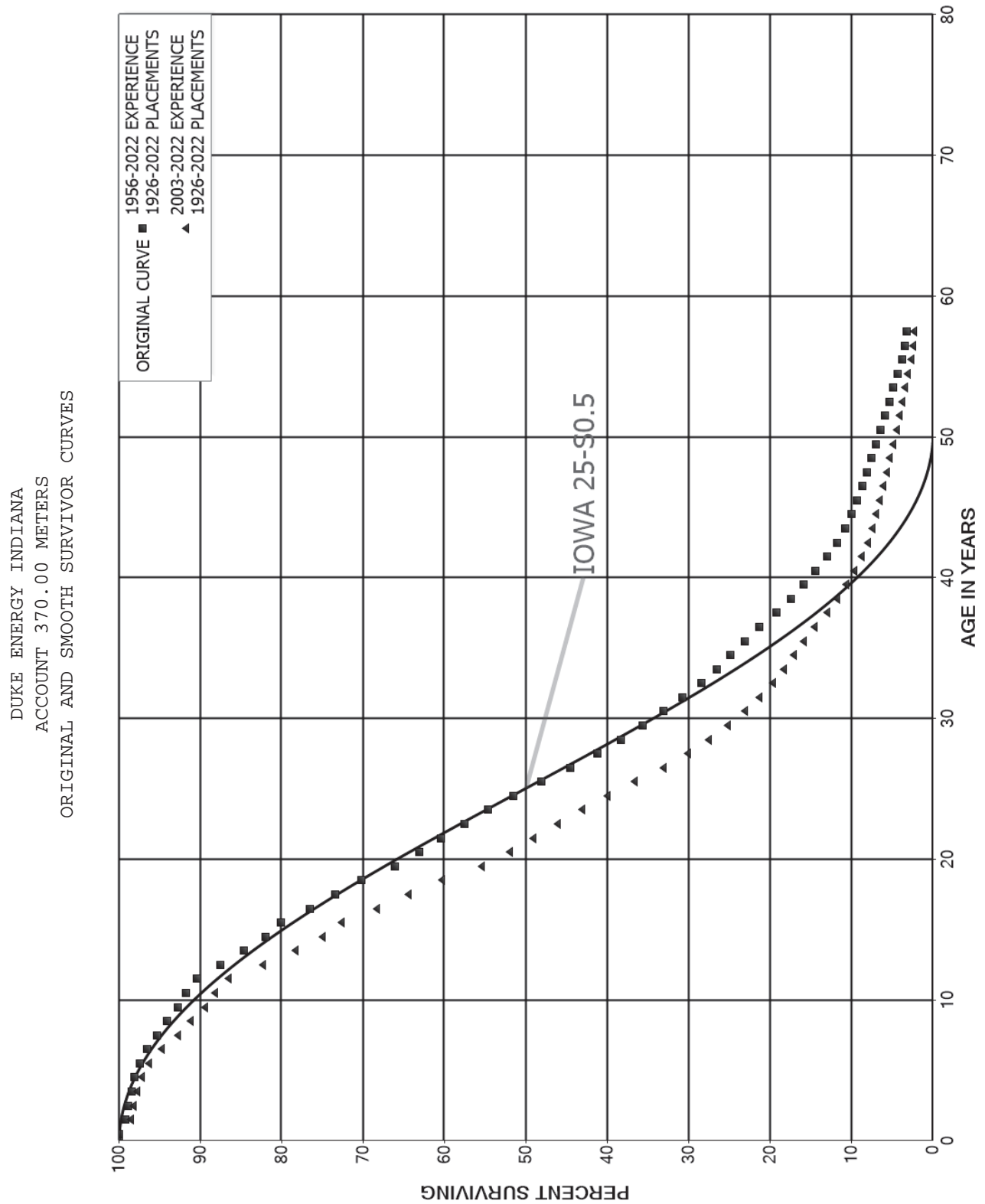
ACCOUNTS 369.00, 369.10 AND 369.20 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,558,965	221,156	0.0064	0.9936	74.02
40.5	32,246,521	222,684	0.0069	0.9931	73.55
41.5	29,373,671	226,418	0.0077	0.9923	73.04
42.5	26,627,159	182,072	0.0068	0.9932	72.48
43.5	23,378,670	176,100	0.0075	0.9925	71.98
44.5	20,422,831	138,414	0.0068	0.9932	71.44
45.5	17,457,943	129,551	0.0074	0.9926	70.95
46.5	14,897,402	130,498	0.0088	0.9912	70.43
47.5	13,129,334	118,579	0.0090	0.9910	69.81
48.5	11,474,356	94,790	0.0083	0.9917	69.18
49.5	9,980,166	124,169	0.0124	0.9876	68.61
50.5	9,027,283	134,045	0.0148	0.9852	67.76
51.5	7,920,207	81,051	0.0102	0.9898	66.75
52.5	7,124,627	67,724	0.0095	0.9905	66.07
53.5	6,334,410	45,711	0.0072	0.9928	65.44
54.5	5,476,485	62,652	0.0114	0.9886	64.97
55.5	4,733,405	31,977	0.0068	0.9932	64.22
56.5	4,153,393	30,340	0.0073	0.9927	63.79
57.5	3,628,047	29,562	0.0081	0.9919	63.32
58.5	3,260,045	25,682	0.0079	0.9921	62.81
59.5	2,961,364	20,996	0.0071	0.9929	62.31
60.5	2,634,694	18,016	0.0068	0.9932	61.87
61.5	2,306,895	16,356	0.0071	0.9929	61.45
62.5	1,937,573	13,365	0.0069	0.9931	61.01
63.5	1,552,650	11,738	0.0076	0.9924	60.59
64.5	1,218,849	8,875	0.0073	0.9927	60.13
65.5	949,168	10,699	0.0113	0.9887	59.69
66.5	701,431	7,019	0.0100	0.9900	59.02
67.5	500,682	4,512	0.0090	0.9910	58.43
68.5	356,752	2,258	0.0063	0.9937	57.90
69.5	230,508	1,727	0.0075	0.9925	57.54
70.5	228,781	1,871	0.0082	0.9918	57.11
71.5	226,910	1,986	0.0088	0.9912	56.64
72.5					56.14
73.5					
74.5					
75.5					
76.5	26	7	0.2860		
77.5	19	15	0.7991		
78.5	4	4	1.0000		
79.5					



DUKE ENERGY INDIANA

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	256,113,101	237,071	0.0009	0.9991	100.00
0.5	210,631,935	1,624,660	0.0077	0.9923	99.91
1.5	191,752,982	606,006	0.0032	0.9968	99.14
2.5	191,939,521	740,352	0.0039	0.9961	98.82
3.5	182,392,183	754,508	0.0041	0.9959	98.44
4.5	181,968,348	1,188,036	0.0065	0.9935	98.04
5.5	183,552,782	1,634,965	0.0089	0.9911	97.40
6.5	182,179,167	2,340,678	0.0128	0.9872	96.53
7.5	180,383,760	2,220,902	0.0123	0.9877	95.29
8.5	177,210,258	2,534,672	0.0143	0.9857	94.11
9.5	174,562,050	1,890,666	0.0108	0.9892	92.77
10.5	171,811,744	2,625,234	0.0153	0.9847	91.76
11.5	168,787,877	5,242,377	0.0311	0.9689	90.36
12.5	162,102,835	5,387,599	0.0332	0.9668	87.55
13.5	155,215,616	4,969,691	0.0320	0.9680	84.64
14.5	148,850,358	3,362,725	0.0226	0.9774	81.93
15.5	143,917,195	6,333,876	0.0440	0.9560	80.08
16.5	135,256,399	5,508,684	0.0407	0.9593	76.56
17.5	128,530,620	5,779,848	0.0450	0.9550	73.44
18.5	120,281,387	7,041,396	0.0585	0.9415	70.14
19.5	112,794,839	5,080,810	0.0450	0.9550	66.03
20.5	107,828,309	4,571,711	0.0424	0.9576	63.06
21.5	102,872,396	4,936,261	0.0480	0.9520	60.38
22.5	97,938,671	4,886,695	0.0499	0.9501	57.49
23.5	91,554,877	5,271,029	0.0576	0.9424	54.62
24.5	85,033,760	5,544,149	0.0652	0.9348	51.47
25.5	76,604,565	5,808,477	0.0758	0.9242	48.12
26.5	69,380,101	5,124,732	0.0739	0.9261	44.47
27.5	62,388,841	4,390,329	0.0704	0.9296	41.18
28.5	57,077,705	3,981,261	0.0698	0.9302	38.29
29.5	52,673,763	3,751,419	0.0712	0.9288	35.62
30.5	48,326,822	3,403,773	0.0704	0.9296	33.08
31.5	43,844,616	3,308,196	0.0755	0.9245	30.75
32.5	39,728,910	2,730,290	0.0687	0.9313	28.43
33.5	35,908,178	2,255,148	0.0628	0.9372	26.48
34.5	32,663,383	2,271,782	0.0696	0.9304	24.81
35.5	29,832,043	2,390,477	0.0801	0.9199	23.09
36.5	26,891,505	2,577,191	0.0958	0.9042	21.24
37.5	23,882,525	2,264,780	0.0948	0.9052	19.20
38.5	21,094,600	1,860,173	0.0882	0.9118	17.38

DUKE ENERGY INDIANA

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,927,210	1,780,700	0.0941	0.9059	15.85
40.5	16,456,685	1,570,242	0.0954	0.9046	14.36
41.5	14,358,555	1,449,013	0.1009	0.8991	12.99
42.5	12,435,686	961,378	0.0773	0.9227	11.68
43.5	11,108,597	792,006	0.0713	0.9287	10.77
44.5	9,780,716	693,800	0.0709	0.9291	10.01
45.5	8,557,536	613,877	0.0717	0.9283	9.30
46.5	7,605,136	516,481	0.0679	0.9321	8.63
47.5	6,792,247	437,829	0.0645	0.9355	8.04
48.5	5,838,532	457,043	0.0783	0.9217	7.52
49.5	5,035,110	390,394	0.0775	0.9225	6.94
50.5	4,382,264	413,488	0.0944	0.9056	6.40
51.5	3,772,272	329,718	0.0874	0.9126	5.79
52.5	3,328,093	317,036	0.0953	0.9047	5.29
53.5	2,842,400	301,413	0.1060	0.8940	4.78
54.5	2,288,815	281,787	0.1231	0.8769	4.28
55.5	1,860,131	200,948	0.1080	0.8920	3.75
56.5	1,490,836	67,336	0.0452	0.9548	3.35
57.5	1,244,283	8,841	0.0071	0.9929	3.19
58.5	1,084,775	2,031	0.0019	0.9981	3.17
59.5	971,818	2,018	0.0021	0.9979	3.17
60.5	854,383	4,038	0.0047	0.9953	3.16
61.5	741,735	2,851	0.0038	0.9962	3.14
62.5	677,355	407	0.0006	0.9994	3.13
63.5	642,629	565	0.0009	0.9991	3.13
64.5	580,400	1,108	0.0019	0.9981	3.13
65.5	468,097	793	0.0017	0.9983	3.12
66.5	407,915	558	0.0014	0.9986	3.12
67.5	345,195	393	0.0011	0.9989	3.11
68.5	224,277	361	0.0016	0.9984	3.11
69.5	174,807	1,027	0.0059	0.9941	3.10
70.5	173,770	498	0.0029	0.9971	3.08
71.5	170,923	2,508	0.0147	0.9853	3.08
72.5	50,832	1,160	0.0228	0.9772	3.03
73.5	48,453	521	0.0108	0.9892	2.96
74.5	47,960	177	0.0037	0.9963	2.93
75.5	47,692	72	0.0015	0.9985	2.92
76.5	47,620	246	0.0052	0.9948	2.91
77.5	24,110		0.0000	1.0000	2.90
78.5	24,110		0.0000	1.0000	2.90

DUKE ENERGY INDIANA

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	24,110	286	0.0119	0.9881	2.90
80.5	23,825		0.0000	1.0000	2.87
81.5	23,825	69	0.0029	0.9971	2.87
82.5	10,473		0.0000	1.0000	2.86
83.5	10,473		0.0000	1.0000	2.86
84.5	10,473		0.0000	1.0000	2.86
85.5	319		0.0000	1.0000	2.86
86.5	258		0.0000	1.0000	2.86
87.5	258		0.0000	1.0000	2.86
88.5	258		0.0000	1.0000	2.86
89.5	258		0.0000	1.0000	2.86
90.5	258		0.0000	1.0000	2.86
91.5	221		0.0000	1.0000	2.86
92.5	180		0.0000	1.0000	2.86
93.5	58		0.0000	1.0000	2.86
94.5	58		0.0000	1.0000	2.86
95.5	30		0.0000	1.0000	2.86
96.5					2.86

DUKE ENERGY INDIANA

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	116,380,986	100,513	0.0009	0.9991	100.00
0.5	73,922,181	1,129,558	0.0153	0.9847	99.91
1.5	59,433,342	179,751	0.0030	0.9970	98.39
2.5	65,326,338	313,713	0.0048	0.9952	98.09
3.5	61,935,506	327,103	0.0053	0.9947	97.62
4.5	66,442,011	641,910	0.0097	0.9903	97.10
5.5	72,974,543	1,148,843	0.0157	0.9843	96.16
6.5	78,248,355	1,689,263	0.0216	0.9784	94.65
7.5	83,256,732	1,346,407	0.0162	0.9838	92.61
8.5	86,415,532	1,723,452	0.0199	0.9801	91.11
9.5	89,680,830	1,186,010	0.0132	0.9868	89.29
10.5	92,521,096	1,831,241	0.0198	0.9802	88.11
11.5	96,047,055	4,612,049	0.0480	0.9520	86.37
12.5	93,935,264	4,627,091	0.0493	0.9507	82.22
13.5	92,627,182	4,002,266	0.0432	0.9568	78.17
14.5	91,530,011	2,738,754	0.0299	0.9701	74.79
15.5	89,692,957	5,473,574	0.0610	0.9390	72.55
16.5	85,417,648	4,838,413	0.0566	0.9434	68.13
17.5	81,904,725	5,196,491	0.0634	0.9366	64.27
18.5	75,210,065	6,164,886	0.0820	0.9180	60.19
19.5	71,111,952	4,347,176	0.0611	0.9389	55.26
20.5	70,199,853	3,943,212	0.0562	0.9438	51.88
21.5	68,687,750	4,223,271	0.0615	0.9385	48.96
22.5	66,489,072	4,345,215	0.0654	0.9346	45.95
23.5	63,023,513	4,647,487	0.0737	0.9263	42.95
24.5	59,507,870	4,960,676	0.0834	0.9166	39.78
25.5	53,973,377	5,137,522	0.0952	0.9048	36.47
26.5	48,794,230	4,567,932	0.0936	0.9064	33.00
27.5	43,681,628	3,713,817	0.0850	0.9150	29.91
28.5	40,497,076	3,335,516	0.0824	0.9176	27.36
29.5	37,967,262	3,216,576	0.0847	0.9153	25.11
30.5	35,212,689	2,833,499	0.0805	0.9195	22.98
31.5	32,049,262	2,524,939	0.0788	0.9212	21.13
32.5	29,428,640	2,009,387	0.0683	0.9317	19.47
33.5	27,001,197	1,692,066	0.0627	0.9373	18.14
34.5	25,056,017	1,873,118	0.0748	0.9252	17.00
35.5	23,147,188	2,037,647	0.0880	0.9120	15.73
36.5	21,116,479	2,246,374	0.1064	0.8936	14.35
37.5	18,983,189	1,761,155	0.0928	0.9072	12.82
38.5	17,194,258	1,627,995	0.0947	0.9053	11.63

DUKE ENERGY INDIANA

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,706,012	1,609,130	0.1025	0.8975	10.53
40.5	13,894,159	1,301,822	0.0937	0.9063	9.45
41.5	12,437,307	1,004,380	0.0808	0.9192	8.57
42.5	11,160,844	805,834	0.0722	0.9278	7.87
43.5	10,045,119	674,480	0.0671	0.9329	7.31
44.5	8,908,850	590,433	0.0663	0.9337	6.81
45.5	7,923,648	575,494	0.0726	0.9274	6.36
46.5	7,070,610	465,240	0.0658	0.9342	5.90
47.5	6,373,477	437,268	0.0686	0.9314	5.51
48.5	5,550,833	454,298	0.0818	0.9182	5.13
49.5	4,817,810	389,476	0.0808	0.9192	4.71
50.5	4,165,929	346,269	0.0831	0.9169	4.33
51.5	3,601,010	327,286	0.0909	0.9091	3.97
52.5	3,283,454	316,982	0.0965	0.9035	3.61
53.5	2,799,016	301,344	0.1077	0.8923	3.26
54.5	2,245,378	281,787	0.1255	0.8745	2.91
55.5	1,816,816	200,775	0.1105	0.8895	2.55
56.5	1,447,296	67,336	0.0465	0.9535	2.27
57.5	1,226,177	8,841	0.0072	0.9928	2.16
58.5	1,066,681	2,031	0.0019	0.9981	2.14
59.5	953,724	2,018	0.0021	0.9979	2.14
60.5	836,289	4,020	0.0048	0.9952	2.14
61.5	719,616	2,851	0.0040	0.9960	2.13
62.5	670,295	407	0.0006	0.9994	2.12
63.5	635,569	538	0.0008	0.9992	2.12
64.5	566,203	1,108	0.0020	0.9980	2.11
65.5	468,036	793	0.0017	0.9983	2.11
66.5	407,915	558	0.0014	0.9986	2.11
67.5	345,195	393	0.0011	0.9989	2.10
68.5	224,277	361	0.0016	0.9984	2.10
69.5	174,807	1,027	0.0059	0.9941	2.10
70.5	173,733	498	0.0029	0.9971	2.09
71.5	170,882	2,508	0.0147	0.9853	2.08
72.5	50,710	1,160	0.0229	0.9771	2.05
73.5	48,453	521	0.0108	0.9892	2.00
74.5	47,932	177	0.0037	0.9963	1.98
75.5	47,662	72	0.0015	0.9985	1.97
76.5	47,620	246	0.0052	0.9948	1.97
77.5	24,110		0.0000	1.0000	1.96
78.5	24,110		0.0000	1.0000	1.96

DUKE ENERGY INDIANA

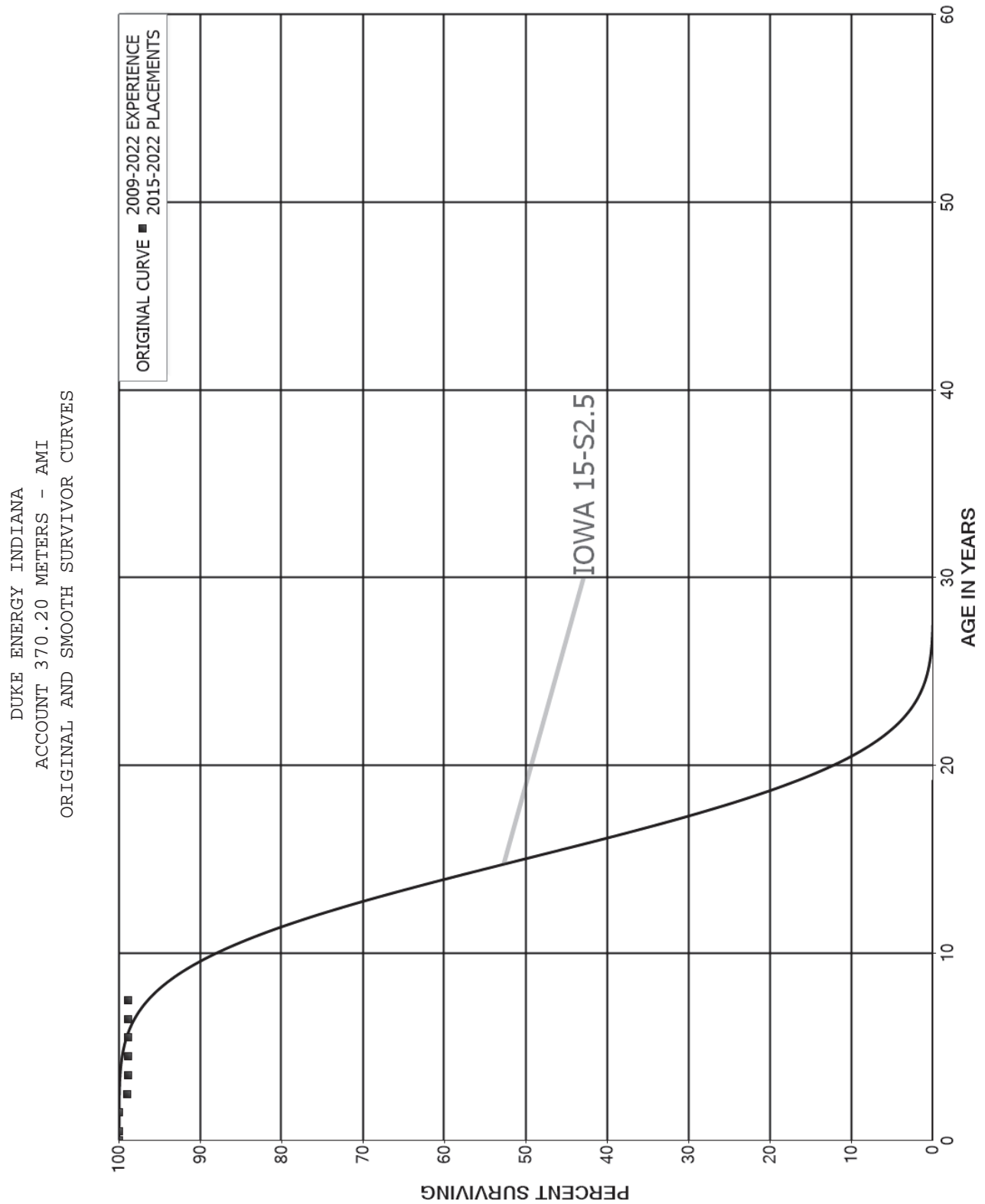
ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	24,110	286	0.0119	0.9881	1.96
80.5	23,825		0.0000	1.0000	1.94
81.5	23,825	69	0.0029	0.9971	1.94
82.5	10,473		0.0000	1.0000	1.93
83.5	10,473		0.0000	1.0000	1.93
84.5	10,473		0.0000	1.0000	1.93
85.5	319		0.0000	1.0000	1.93
86.5	258		0.0000	1.0000	1.93
87.5	258		0.0000	1.0000	1.93
88.5	258		0.0000	1.0000	1.93
89.5	258		0.0000	1.0000	1.93
90.5	258		0.0000	1.0000	1.93
91.5	221		0.0000	1.0000	1.93
92.5	180		0.0000	1.0000	1.93
93.5	58		0.0000	1.0000	1.93
94.5	58		0.0000	1.0000	1.93
95.5	30		0.0000	1.0000	1.93
96.5					1.93



DUKE ENERGY INDIANA

ACCOUNT 370.20 METERS - AMI

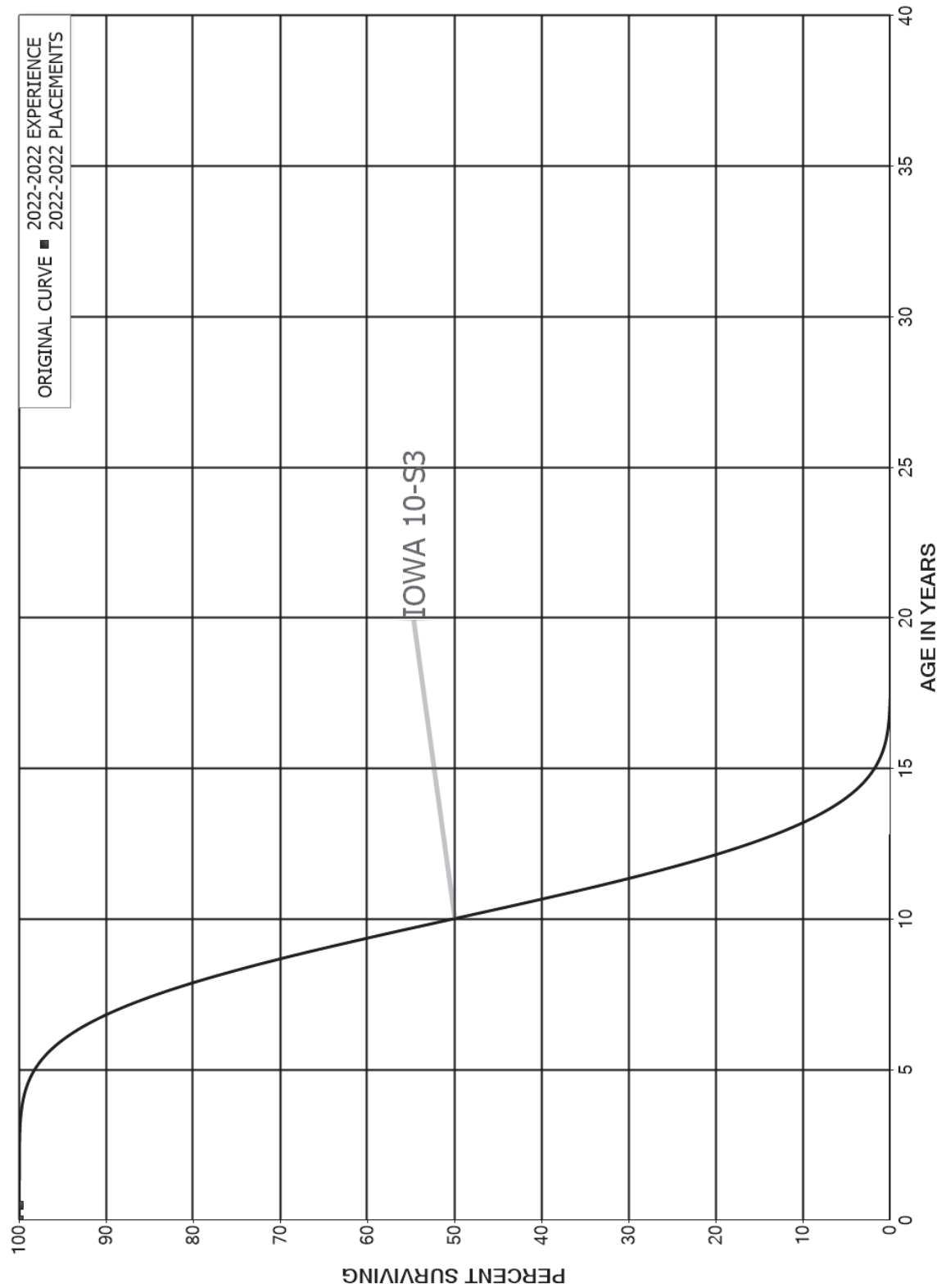
ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2022

EXPERIENCE BAND 2009-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,050,968		0.0000	1.0000	100.00
0.5	115,666,246		0.0000	1.0000	100.00
1.5	124,669,475	1,341,489	0.0108	0.9892	100.00
2.5	123,554,131	79,902	0.0006	0.9994	98.92
3.5	89,426		0.0000	1.0000	98.86
4.5	89,426		0.0000	1.0000	98.86
5.5	89,426		0.0000	1.0000	98.86
6.5	84,474		0.0000	1.0000	98.86
7.5					98.86

DUKE ENERGY INDIANA
ACCOUNT 370.70 METERS - EV CHARGER
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 370.70 METERS - EV CHARGER

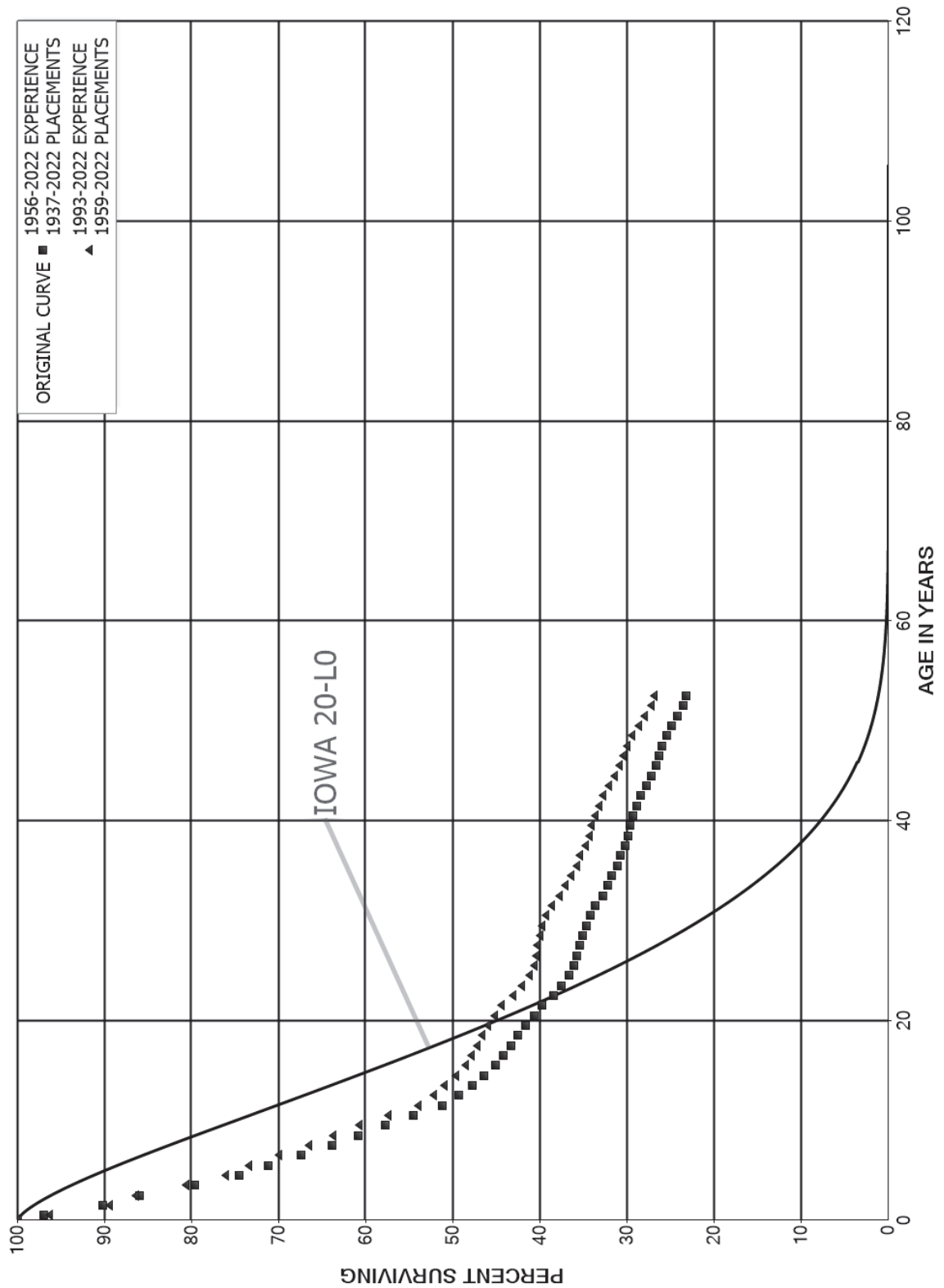
ORIGINAL LIFE TABLE

PLACEMENT BAND 2022-2022

EXPERIENCE BAND 2022-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,523,736		0.0000	1.0000	100.00
0.5					100.00

DUKE ENERGY INDIANA
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,970,362	2,426,166	0.0307	0.9693	100.00
0.5	63,543,948	4,403,271	0.0693	0.9307	96.93
1.5	58,722,935	2,781,908	0.0474	0.9526	90.21
2.5	54,487,189	4,012,408	0.0736	0.9264	85.94
3.5	50,333,835	3,203,564	0.0636	0.9364	79.61
4.5	47,706,536	2,154,500	0.0452	0.9548	74.54
5.5	45,570,201	2,398,838	0.0526	0.9474	71.18
6.5	43,035,733	2,292,482	0.0533	0.9467	67.43
7.5	39,803,218	1,902,863	0.0478	0.9522	63.84
8.5	37,068,474	1,898,047	0.0512	0.9488	60.79
9.5	34,200,935	1,890,274	0.0553	0.9447	57.67
10.5	32,250,842	1,970,296	0.0611	0.9389	54.49
11.5	29,138,322	1,074,322	0.0369	0.9631	51.16
12.5	28,037,304	850,063	0.0303	0.9697	49.27
13.5	26,510,065	778,458	0.0294	0.9706	47.78
14.5	24,317,112	678,371	0.0279	0.9721	46.37
15.5	22,807,027	456,141	0.0200	0.9800	45.08
16.5	22,096,539	441,459	0.0200	0.9800	44.18
17.5	20,251,618	389,503	0.0192	0.9808	43.30
18.5	19,017,733	369,522	0.0194	0.9806	42.46
19.5	17,803,901	422,403	0.0237	0.9763	41.64
20.5	16,753,693	401,903	0.0240	0.9760	40.65
21.5	14,316,233	446,298	0.0312	0.9688	39.68
22.5	13,620,386	328,008	0.0241	0.9759	38.44
23.5	13,041,528	299,325	0.0230	0.9770	37.51
24.5	12,087,436	192,710	0.0159	0.9841	36.65
25.5	10,135,873	87,414	0.0086	0.9914	36.07
26.5	9,084,937	87,858	0.0097	0.9903	35.76
27.5	7,325,468	72,198	0.0099	0.9901	35.41
28.5	5,798,158	80,777	0.0139	0.9861	35.06
29.5	4,506,339	50,926	0.0113	0.9887	34.57
30.5	3,244,293	58,692	0.0181	0.9819	34.18
31.5	2,419,511	56,770	0.0235	0.9765	33.56
32.5	2,263,803	39,755	0.0176	0.9824	32.78
33.5	2,188,834	35,470	0.0162	0.9838	32.20
34.5	2,047,140	36,497	0.0178	0.9822	31.68
35.5	2,010,644	22,921	0.0114	0.9886	31.11
36.5	1,916,104	37,412	0.0195	0.9805	30.76
37.5	1,629,787	17,560	0.0108	0.9892	30.16
38.5	1,463,598	12,057	0.0082	0.9918	29.83

DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,243,915	12,721	0.0102	0.9898	29.59
40.5	1,119,818	15,436	0.0138	0.9862	29.29
41.5	973,091	17,141	0.0176	0.9824	28.88
42.5	860,788	18,319	0.0213	0.9787	28.37
43.5	778,228	15,338	0.0197	0.9803	27.77
44.5	722,543	14,912	0.0206	0.9794	27.22
45.5	673,433	9,037	0.0134	0.9866	26.66
46.5	628,602	9,304	0.0148	0.9852	26.30
47.5	571,154	10,348	0.0181	0.9819	25.91
48.5	511,551	12,500	0.0244	0.9756	25.44
49.5	457,231	12,157	0.0266	0.9734	24.82
50.5	410,638	10,701	0.0261	0.9739	24.16
51.5	337,847	4,832	0.0143	0.9857	23.53
52.5	286,052	954	0.0033	0.9967	23.20
53.5	228,415	76	0.0003	0.9997	23.12
54.5	173,865	70	0.0004	0.9996	23.11
55.5	117,996	70	0.0006	0.9994	23.10
56.5	67,190	78	0.0012	0.9988	23.09
57.5	13,486		0.0000	1.0000	23.06
58.5					23.06

DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2022

EXPERIENCE BAND 1993-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,023,904	2,188,428	0.0384	0.9616	100.00
0.5	43,803,341	3,130,418	0.0715	0.9285	96.16
1.5	41,712,882	1,391,827	0.0334	0.9666	89.29
2.5	40,214,028	2,698,239	0.0671	0.9329	86.31
3.5	37,870,819	2,160,909	0.0571	0.9429	80.52
4.5	37,041,838	1,266,576	0.0342	0.9658	75.93
5.5	36,401,901	1,725,417	0.0474	0.9526	73.33
6.5	35,023,435	1,723,509	0.0492	0.9508	69.85
7.5	32,792,911	1,380,768	0.0421	0.9579	66.42
8.5	30,975,727	1,489,054	0.0481	0.9519	63.62
9.5	28,859,664	1,539,658	0.0533	0.9467	60.56
10.5	27,505,577	1,665,478	0.0606	0.9394	57.33
11.5	24,924,499	807,695	0.0324	0.9676	53.86
12.5	24,290,671	606,380	0.0250	0.9750	52.11
13.5	23,188,521	574,765	0.0248	0.9752	50.81
14.5	21,319,683	491,539	0.0231	0.9769	49.55
15.5	20,107,267	283,343	0.0141	0.9859	48.41
16.5	19,675,501	289,718	0.0147	0.9853	47.73
17.5	18,101,946	215,715	0.0119	0.9881	47.03
18.5	17,183,796	239,056	0.0139	0.9861	46.47
19.5	16,271,346	272,839	0.0168	0.9832	45.82
20.5	15,476,953	273,908	0.0177	0.9823	45.05
21.5	13,274,609	394,953	0.0298	0.9702	44.25
22.5	12,713,745	282,735	0.0222	0.9778	42.94
23.5	12,275,030	253,352	0.0206	0.9794	41.98
24.5	11,462,658	164,343	0.0143	0.9857	41.12
25.5	9,626,924	50,345	0.0052	0.9948	40.53
26.5	8,697,252	41,002	0.0047	0.9953	40.31
27.5	7,075,727	41,740	0.0059	0.9941	40.12
28.5	5,651,594	36,520	0.0065	0.9935	39.89
29.5	4,501,876	50,926	0.0113	0.9887	39.63
30.5	3,239,951	58,692	0.0181	0.9819	39.18
31.5	2,415,169	56,770	0.0235	0.9765	38.47
32.5	2,259,702	39,755	0.0176	0.9824	37.57
33.5	2,184,854	35,468	0.0162	0.9838	36.91
34.5	2,043,162	36,497	0.0179	0.9821	36.31
35.5	2,006,666	22,921	0.0114	0.9886	35.66
36.5	1,912,126	37,412	0.0196	0.9804	35.25
37.5	1,625,809	17,560	0.0108	0.9892	34.56
38.5	1,459,620	12,057	0.0083	0.9917	34.19

DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

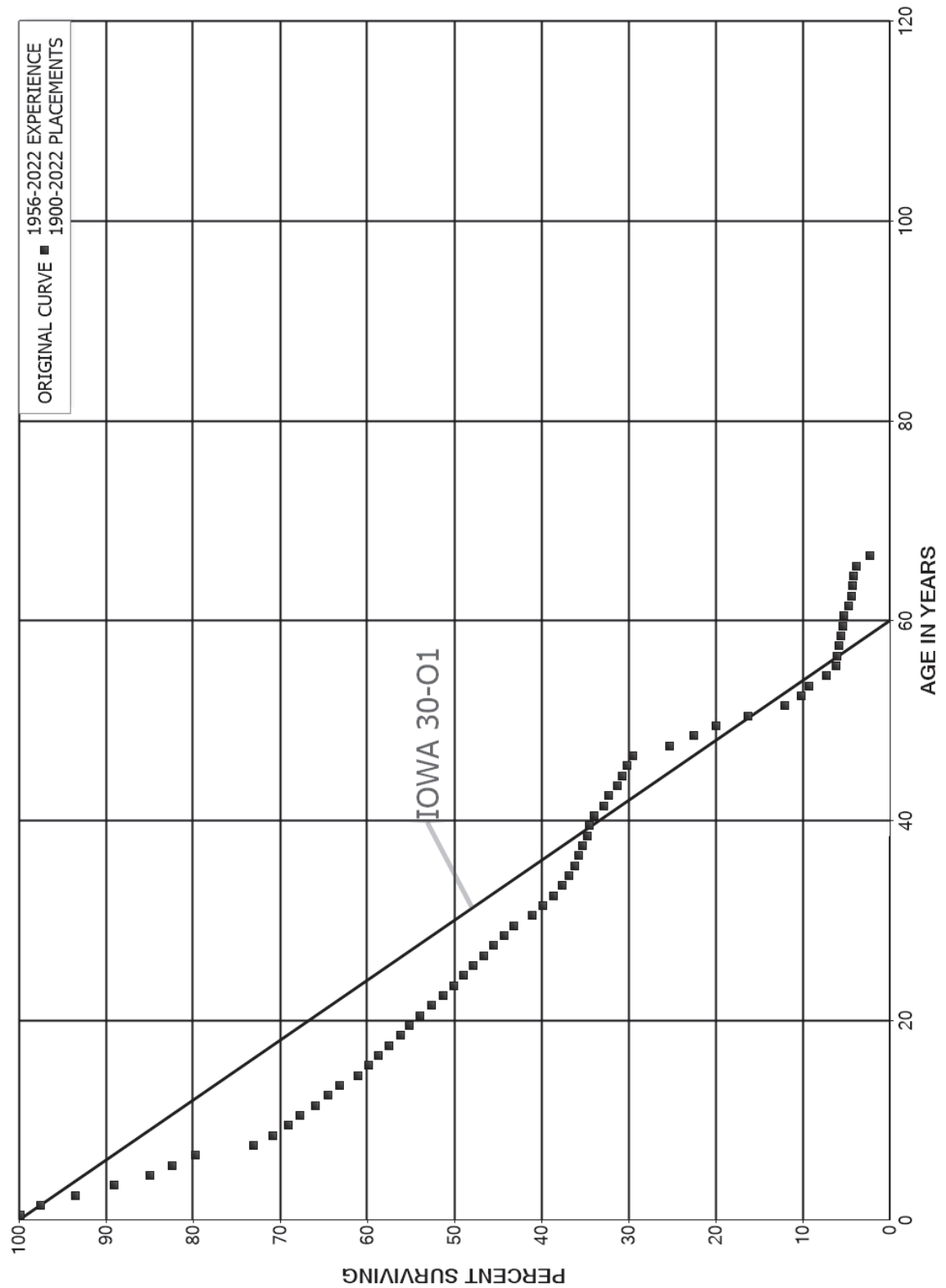
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2022

EXPERIENCE BAND 1993-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,239,937	12,721	0.0103	0.9897	33.91
40.5	1,115,840	14,992	0.0134	0.9866	33.56
41.5	969,557	13,607	0.0140	0.9860	33.11
42.5	860,788	18,319	0.0213	0.9787	32.64
43.5	778,228	15,338	0.0197	0.9803	31.95
44.5	722,543	14,912	0.0206	0.9794	31.32
45.5	673,433	9,037	0.0134	0.9866	30.67
46.5	628,602	9,304	0.0148	0.9852	30.26
47.5	571,154	10,348	0.0181	0.9819	29.81
48.5	511,551	12,500	0.0244	0.9756	29.27
49.5	457,231	12,157	0.0266	0.9734	28.56
50.5	410,638	10,701	0.0261	0.9739	27.80
51.5	337,847	4,832	0.0143	0.9857	27.07
52.5	286,052	954	0.0033	0.9967	26.69
53.5	228,415	76	0.0003	0.9997	26.60
54.5	173,865	70	0.0004	0.9996	26.59
55.5	117,996	70	0.0006	0.9994	26.58
56.5	67,190	78	0.0012	0.9988	26.56
57.5	13,486		0.0000	1.0000	26.53
58.5					26.53

DUKE ENERGY INDIANA
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	103,150,432	157,405	0.0015	0.9985	100.00
0.5	68,687,626	1,627,746	0.0237	0.9763	99.85
1.5	65,738,927	2,713,562	0.0413	0.9587	97.48
2.5	62,364,314	2,948,479	0.0473	0.9527	93.46
3.5	56,843,720	2,579,855	0.0454	0.9546	89.04
4.5	51,001,165	1,539,883	0.0302	0.9698	85.00
5.5	49,307,923	1,610,768	0.0327	0.9673	82.43
6.5	47,888,652	4,025,449	0.0841	0.9159	79.74
7.5	43,955,110	1,344,227	0.0306	0.9694	73.04
8.5	41,338,798	1,003,247	0.0243	0.9757	70.80
9.5	39,679,759	774,360	0.0195	0.9805	69.08
10.5	38,681,304	1,031,383	0.0267	0.9733	67.74
11.5	37,610,489	794,624	0.0211	0.9789	65.93
12.5	36,292,741	740,032	0.0204	0.9796	64.54
13.5	35,303,525	1,217,610	0.0345	0.9655	63.22
14.5	34,074,260	667,027	0.0196	0.9804	61.04
15.5	33,132,151	633,849	0.0191	0.9809	59.85
16.5	32,357,872	661,967	0.0205	0.9795	58.70
17.5	30,926,641	718,227	0.0232	0.9768	57.50
18.5	30,281,788	543,028	0.0179	0.9821	56.16
19.5	29,254,403	630,612	0.0216	0.9784	55.16
20.5	28,360,314	730,514	0.0258	0.9742	53.97
21.5	25,775,035	623,534	0.0242	0.9758	52.58
22.5	24,465,318	605,692	0.0248	0.9752	51.31
23.5	23,173,669	527,173	0.0227	0.9773	50.04
24.5	21,640,575	450,359	0.0208	0.9792	48.90
25.5	20,170,196	535,272	0.0265	0.9735	47.88
26.5	19,169,659	471,311	0.0246	0.9754	46.61
27.5	17,194,536	456,559	0.0266	0.9734	45.46
28.5	15,868,530	370,917	0.0234	0.9766	44.26
29.5	14,640,044	746,155	0.0510	0.9490	43.22
30.5	13,183,228	378,832	0.0287	0.9713	41.02
31.5	12,087,564	373,890	0.0309	0.9691	39.84
32.5	10,997,251	273,543	0.0249	0.9751	38.61
33.5	10,170,680	217,966	0.0214	0.9786	37.65
34.5	9,201,607	166,315	0.0181	0.9819	36.84
35.5	8,326,380	108,496	0.0130	0.9870	36.17
36.5	7,968,180	105,314	0.0132	0.9868	35.70
37.5	7,726,361	107,608	0.0139	0.9861	35.23
38.5	7,356,372	59,118	0.0080	0.9920	34.74

DUKE ENERGY INDIANA

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,781,655	93,781	0.0138	0.9862	34.46
40.5	6,118,891	197,299	0.0322	0.9678	33.99
41.5	5,142,645	86,876	0.0169	0.9831	32.89
42.5	4,571,016	142,867	0.0313	0.9687	32.33
43.5	3,845,209	78,536	0.0204	0.9796	31.32
44.5	3,354,073	58,412	0.0174	0.9826	30.68
45.5	3,010,560	62,362	0.0207	0.9793	30.15
46.5	2,569,492	369,322	0.1437	0.8563	29.52
47.5	2,137,955	231,530	0.1083	0.8917	25.28
48.5	1,865,892	211,729	0.1135	0.8865	22.54
49.5	1,641,364	299,386	0.1824	0.8176	19.99
50.5	1,254,024	328,590	0.2620	0.7380	16.34
51.5	839,791	131,049	0.1560	0.8440	12.06
52.5	699,375	61,844	0.0884	0.9116	10.18
53.5	597,539	129,972	0.2175	0.7825	9.28
54.5	462,567	67,501	0.1459	0.8541	7.26
55.5	379,887	8,150	0.0215	0.9785	6.20
56.5	359,051	11,809	0.0329	0.9671	6.07
57.5	338,295	16,226	0.0480	0.9520	5.87
58.5	314,807	7,881	0.0250	0.9750	5.59
59.5	275,747	6,596	0.0239	0.9761	5.45
60.5	256,152	30,483	0.1190	0.8810	5.32
61.5	210,347	11,648	0.0554	0.9446	4.68
62.5	189,851	6,242	0.0329	0.9671	4.42
63.5	177,270	5,608	0.0316	0.9684	4.28
64.5	144,439	11,393	0.0789	0.9211	4.14
65.5	116,913	48,083	0.4113	0.5887	3.82
66.5	60,997	6,574	0.1078	0.8922	2.25
67.5	40,171	2,947	0.0734	0.9266	2.00
68.5	34,733	3,187	0.0917	0.9083	1.86
69.5	28,284	11,536	0.4078	0.5922	1.69
70.5	14,975	340	0.0227	0.9773	1.00
71.5	12,605	234	0.0186	0.9814	0.98
72.5	8,808		0.0000	1.0000	0.96
73.5	7,418	2,030	0.2737	0.7263	0.96
74.5	54		0.0000	1.0000	0.70
75.5	54		0.0000	1.0000	0.70
76.5	54		0.0000	1.0000	0.70
77.5	54		0.0000	1.0000	0.70
78.5	54		0.0000	1.0000	0.70

DUKE ENERGY INDIANA

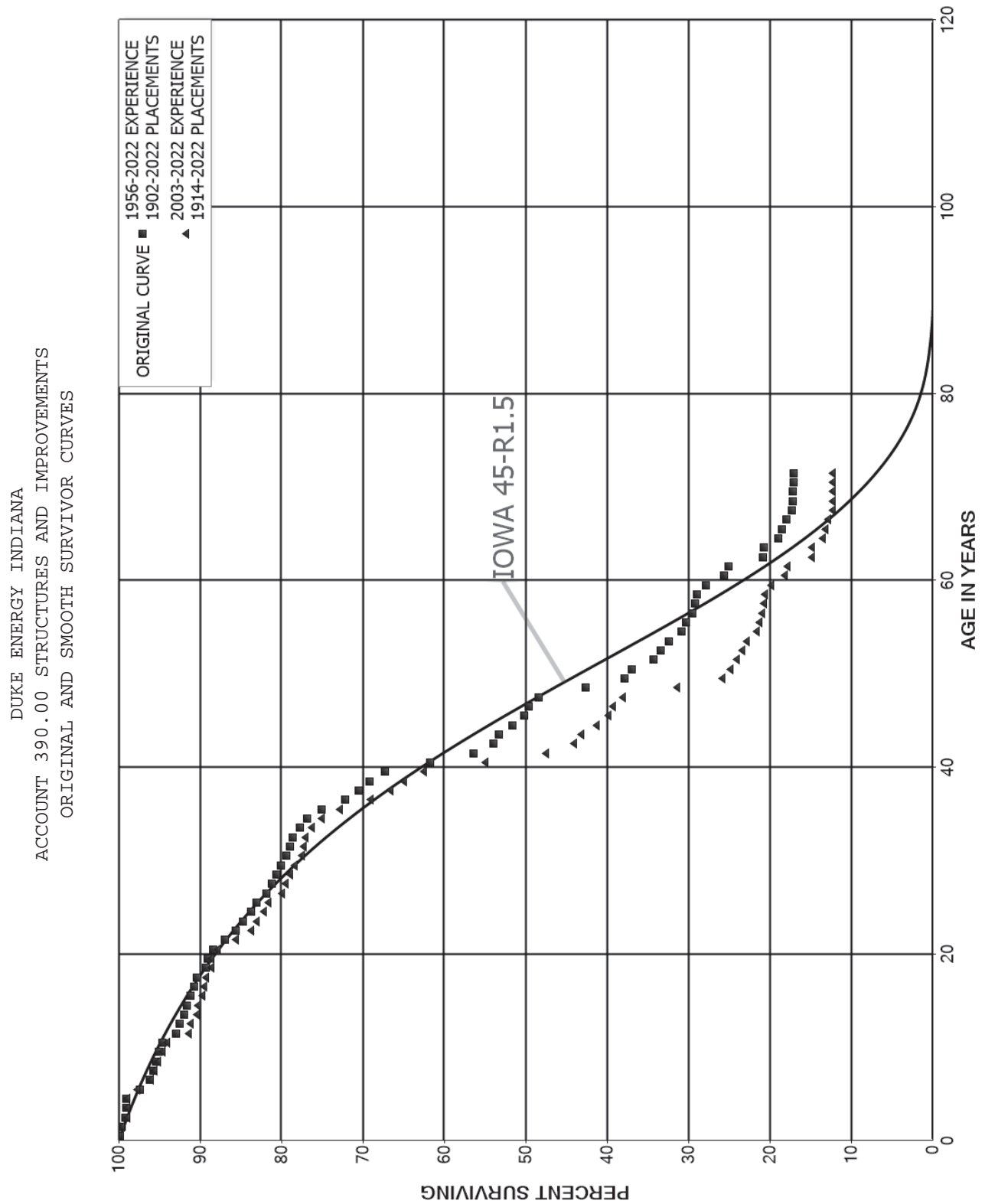
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	54		0.0000	1.0000	0.70
80.5	54		0.0000	1.0000	0.70
81.5	54		0.0000	1.0000	0.70
82.5					0.70



DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	377,542,735	503,327	0.0013	0.9987	100.00
0.5	360,571,331	773,443	0.0021	0.9979	99.87
1.5	337,318,141	1,752,737	0.0052	0.9948	99.65
2.5	312,329,154	74,612	0.0002	0.9998	99.13
3.5	271,948,835	97,467	0.0004	0.9996	99.11
4.5	261,969,869	4,569,109	0.0174	0.9826	99.08
5.5	219,452,560	2,605,713	0.0119	0.9881	97.35
6.5	197,074,224	998,847	0.0051	0.9949	96.19
7.5	179,485,717	635,301	0.0035	0.9965	95.70
8.5	159,834,729	556,324	0.0035	0.9965	95.37
9.5	149,254,487	700,363	0.0047	0.9953	95.03
10.5	138,249,644	2,359,538	0.0171	0.9829	94.59
11.5	126,509,645	698,882	0.0055	0.9945	92.97
12.5	120,033,218	687,748	0.0057	0.9943	92.46
13.5	114,327,991	401,814	0.0035	0.9965	91.93
14.5	105,216,112	524,873	0.0050	0.9950	91.61
15.5	101,277,122	438,230	0.0043	0.9957	91.15
16.5	100,307,057	436,258	0.0043	0.9957	90.76
17.5	98,017,226	1,206,302	0.0123	0.9877	90.36
18.5	95,717,390	145,546	0.0015	0.9985	89.25
19.5	94,777,319	814,709	0.0086	0.9914	89.11
20.5	92,302,499	1,510,589	0.0164	0.9836	88.35
21.5	88,773,897	1,293,780	0.0146	0.9854	86.90
22.5	84,490,164	899,365	0.0106	0.9894	85.63
23.5	76,994,472	937,159	0.0122	0.9878	84.72
24.5	74,371,345	513,771	0.0069	0.9931	83.69
25.5	72,279,183	1,065,773	0.0147	0.9853	83.11
26.5	70,451,746	567,517	0.0081	0.9919	81.89
27.5	67,567,682	504,639	0.0075	0.9925	81.23
28.5	65,671,803	410,196	0.0062	0.9938	80.62
29.5	62,260,430	521,405	0.0084	0.9916	80.12
30.5	56,964,424	340,405	0.0060	0.9940	79.45
31.5	52,353,861	221,380	0.0042	0.9958	78.97
32.5	47,847,640	534,240	0.0112	0.9888	78.64
33.5	46,414,611	532,868	0.0115	0.9885	77.76
34.5	44,702,318	1,071,660	0.0240	0.9760	76.87
35.5	43,057,480	1,616,799	0.0375	0.9625	75.02
36.5	41,045,353	988,960	0.0241	0.9759	72.21
37.5	39,980,361	757,918	0.0190	0.9810	70.47
38.5	39,088,959	1,038,255	0.0266	0.9734	69.13

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,681,749	3,120,500	0.0828	0.9172	67.30
40.5	32,794,806	2,847,921	0.0868	0.9132	61.72
41.5	26,455,840	1,141,014	0.0431	0.9569	56.36
42.5	24,294,042	295,706	0.0122	0.9878	53.93
43.5	23,557,551	731,657	0.0311	0.9689	53.28
44.5	22,520,181	620,835	0.0276	0.9724	51.62
45.5	21,454,690	232,266	0.0108	0.9892	50.20
46.5	21,026,778	524,799	0.0250	0.9750	49.65
47.5	19,813,672	2,361,303	0.1192	0.8808	48.42
48.5	17,064,438	1,922,558	0.1127	0.8873	42.65
49.5	14,921,848	355,814	0.0238	0.9762	37.84
50.5	14,520,864	1,039,178	0.0716	0.9284	36.94
51.5	13,386,683	361,429	0.0270	0.9730	34.29
52.5	13,015,303	359,041	0.0276	0.9724	33.37
53.5	12,139,869	590,062	0.0486	0.9514	32.45
54.5	11,494,051	201,873	0.0176	0.9824	30.87
55.5	11,190,462	302,760	0.0271	0.9729	30.33
56.5	10,809,015	134,526	0.0124	0.9876	29.51
57.5	10,603,803	67,361	0.0064	0.9936	29.14
58.5	9,974,038	375,446	0.0376	0.9624	28.96
59.5	9,587,804	772,224	0.0805	0.9195	27.87
60.5	8,795,402	204,384	0.0232	0.9768	25.62
61.5	8,460,209	1,420,164	0.1679	0.8321	25.03
62.5	5,892,571	23,460	0.0040	0.9960	20.83
63.5	5,862,171	518,508	0.0884	0.9116	20.74
64.5	5,319,198	126,262	0.0237	0.9763	18.91
65.5	5,176,568	146,586	0.0283	0.9717	18.46
66.5	5,019,752	184,338	0.0367	0.9633	17.94
67.5	4,806,224	19,868	0.0041	0.9959	17.28
68.5	3,737,478	3,361	0.0009	0.9991	17.21
69.5	3,548,428	18,941	0.0053	0.9947	17.19
70.5	1,882,985	1,005	0.0005	0.9995	17.10
71.5	183,541	27	0.0001	0.9999	17.09
72.5	180,943		0.0000	1.0000	17.09
73.5	180,943		0.0000	1.0000	17.09
74.5	180,943	464	0.0026	0.9974	17.09
75.5	179,218	10,692	0.0597	0.9403	17.04
76.5	166,888	3,111	0.0186	0.9814	16.03
77.5	163,732		0.0000	1.0000	15.73
78.5	159,460	18,636	0.1169	0.8831	15.73

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	140,824		0.0000	1.0000	13.89
80.5	140,614		0.0000	1.0000	13.89
81.5	127,403		0.0000	1.0000	13.89
82.5	115,447		0.0000	1.0000	13.89
83.5	103,432	690	0.0067	0.9933	13.89
84.5	102,742		0.0000	1.0000	13.80
85.5	102,742		0.0000	1.0000	13.80
86.5	102,742		0.0000	1.0000	13.80
87.5	102,047		0.0000	1.0000	13.80
88.5	102,047		0.0000	1.0000	13.80
89.5	102,047		0.0000	1.0000	13.80
90.5	102,047		0.0000	1.0000	13.80
91.5	102,047		0.0000	1.0000	13.80
92.5	101,685		0.0000	1.0000	13.80
93.5	101,577		0.0000	1.0000	13.80
94.5	101,577		0.0000	1.0000	13.80
95.5	101,472	2,702	0.0266	0.9734	13.80
96.5	79,232		0.0000	1.0000	13.43
97.5	79,132		0.0000	1.0000	13.43
98.5	79,132		0.0000	1.0000	13.43
99.5	79,132	510	0.0064	0.9936	13.43
100.5	78,622		0.0000	1.0000	13.34
101.5	78,622		0.0000	1.0000	13.34
102.5	66,017		0.0000	1.0000	13.34
103.5	66,017	695	0.0105	0.9895	13.34
104.5	65,322		0.0000	1.0000	13.20
105.5	65,322		0.0000	1.0000	13.20
106.5	64,954		0.0000	1.0000	13.20
107.5	2,751		0.0000	1.0000	13.20
108.5					13.20

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	282,637,747	490,731	0.0017	0.9983	100.00
0.5	267,329,433	771,875	0.0029	0.9971	99.83
1.5	244,458,460	1,716,184	0.0070	0.9930	99.54
2.5	223,678,412	46,512	0.0002	0.9998	98.84
3.5	188,076,177	30,938	0.0002	0.9998	98.82
4.5	175,340,098	2,031,526	0.0116	0.9884	98.80
5.5	136,776,546	2,467,513	0.0180	0.9820	97.66
6.5	115,279,611	499,707	0.0043	0.9957	95.90
7.5	100,729,434	469,314	0.0047	0.9953	95.48
8.5	84,229,501	438,359	0.0052	0.9948	95.04
9.5	77,753,532	509,594	0.0066	0.9934	94.54
10.5	71,885,094	2,038,615	0.0284	0.9716	93.92
11.5	65,361,387	142,486	0.0022	0.9978	91.26
12.5	64,775,693	556,773	0.0086	0.9914	91.06
13.5	60,544,438	93,969	0.0016	0.9984	90.28
14.5	53,342,288	317,023	0.0059	0.9941	90.14
15.5	50,442,263	85,307	0.0017	0.9983	89.60
16.5	50,223,763	136,177	0.0027	0.9973	89.45
17.5	48,295,673	355,545	0.0074	0.9926	89.21
18.5	47,002,445	17,135	0.0004	0.9996	88.55
19.5	46,561,266	408,513	0.0088	0.9912	88.52
20.5	48,537,946	1,256,833	0.0259	0.9741	87.74
21.5	54,015,290	1,148,244	0.0213	0.9787	85.47
22.5	52,216,961	418,484	0.0080	0.9920	83.65
23.5	46,053,096	521,102	0.0113	0.9887	82.98
24.5	45,941,381	323,257	0.0070	0.9930	82.04
25.5	44,811,587	902,114	0.0201	0.9799	81.47
26.5	45,126,928	273,337	0.0061	0.9939	79.83
27.5	43,366,770	266,069	0.0061	0.9939	79.34
28.5	42,451,054	303,733	0.0072	0.9928	78.85
29.5	39,519,282	431,551	0.0109	0.9891	78.29
30.5	39,482,577	123,283	0.0031	0.9969	77.44
31.5	35,240,195	85,452	0.0024	0.9976	77.19
32.5	31,055,301	325,728	0.0105	0.9895	77.01
33.5	30,705,908	500,966	0.0163	0.9837	76.20
34.5	29,414,810	857,608	0.0292	0.9708	74.96
35.5	28,264,002	1,493,428	0.0528	0.9472	72.77
36.5	26,768,138	944,665	0.0353	0.9647	68.93
37.5	25,958,774	633,533	0.0244	0.9756	66.49
38.5	25,957,666	975,103	0.0376	0.9624	64.87

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,997,082	3,038,195	0.1215	0.8785	62.43
40.5	20,807,637	2,831,178	0.1361	0.8639	54.85
41.5	14,900,299	1,088,902	0.0731	0.9269	47.38
42.5	14,850,156	283,356	0.0191	0.9809	43.92
43.5	14,126,287	631,720	0.0447	0.9553	43.08
44.5	13,223,823	447,563	0.0338	0.9662	41.16
45.5	12,352,812	167,626	0.0136	0.9864	39.76
46.5	12,853,630	426,602	0.0332	0.9668	39.22
47.5	11,767,984	2,066,403	0.1756	0.8244	37.92
48.5	10,852,975	1,918,164	0.1767	0.8233	31.26
49.5	8,883,379	349,877	0.0394	0.9606	25.74
50.5	10,108,578	304,317	0.0301	0.9699	24.72
51.5	12,902,486	355,702	0.0276	0.9724	23.98
52.5	12,491,513	342,800	0.0274	0.9726	23.32
53.5	11,613,684	577,511	0.0497	0.9503	22.68
54.5	10,980,418	188,266	0.0171	0.9829	21.55
55.5	10,691,854	150,618	0.0141	0.9859	21.18
56.5	10,464,186	131,728	0.0126	0.9874	20.88
57.5	10,274,752	50,595	0.0049	0.9951	20.62
58.5	9,666,025	375,143	0.0388	0.9612	20.52
59.5	9,280,094	772,179	0.0832	0.9168	19.72
60.5	8,487,946	152,521	0.0180	0.9820	18.08
61.5	8,217,827	1,384,396	0.1685	0.8315	17.76
62.5	5,697,914	11,023	0.0019	0.9981	14.76
63.5	5,691,966	514,383	0.0904	0.9096	14.74
64.5	5,153,118	126,008	0.0245	0.9755	13.40
65.5	5,010,742	141,356	0.0282	0.9718	13.08
66.5	4,859,156	184,338	0.0379	0.9621	12.71
67.5	4,646,322		0.0000	1.0000	12.23
68.5	3,597,445		0.0000	1.0000	12.23
69.5	3,411,756	18,941	0.0056	0.9944	12.23
70.5	1,746,312		0.0000	1.0000	12.16
71.5	47,901	27	0.0006	0.9994	12.16
72.5	45,666		0.0000	1.0000	12.15
73.5	45,773		0.0000	1.0000	12.15
74.5	45,773		0.0000	1.0000	12.15
75.5	44,617		0.0000	1.0000	12.15
76.5	62,517		0.0000	1.0000	12.15
77.5	62,572		0.0000	1.0000	12.15
78.5	58,301		0.0000	1.0000	12.15

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

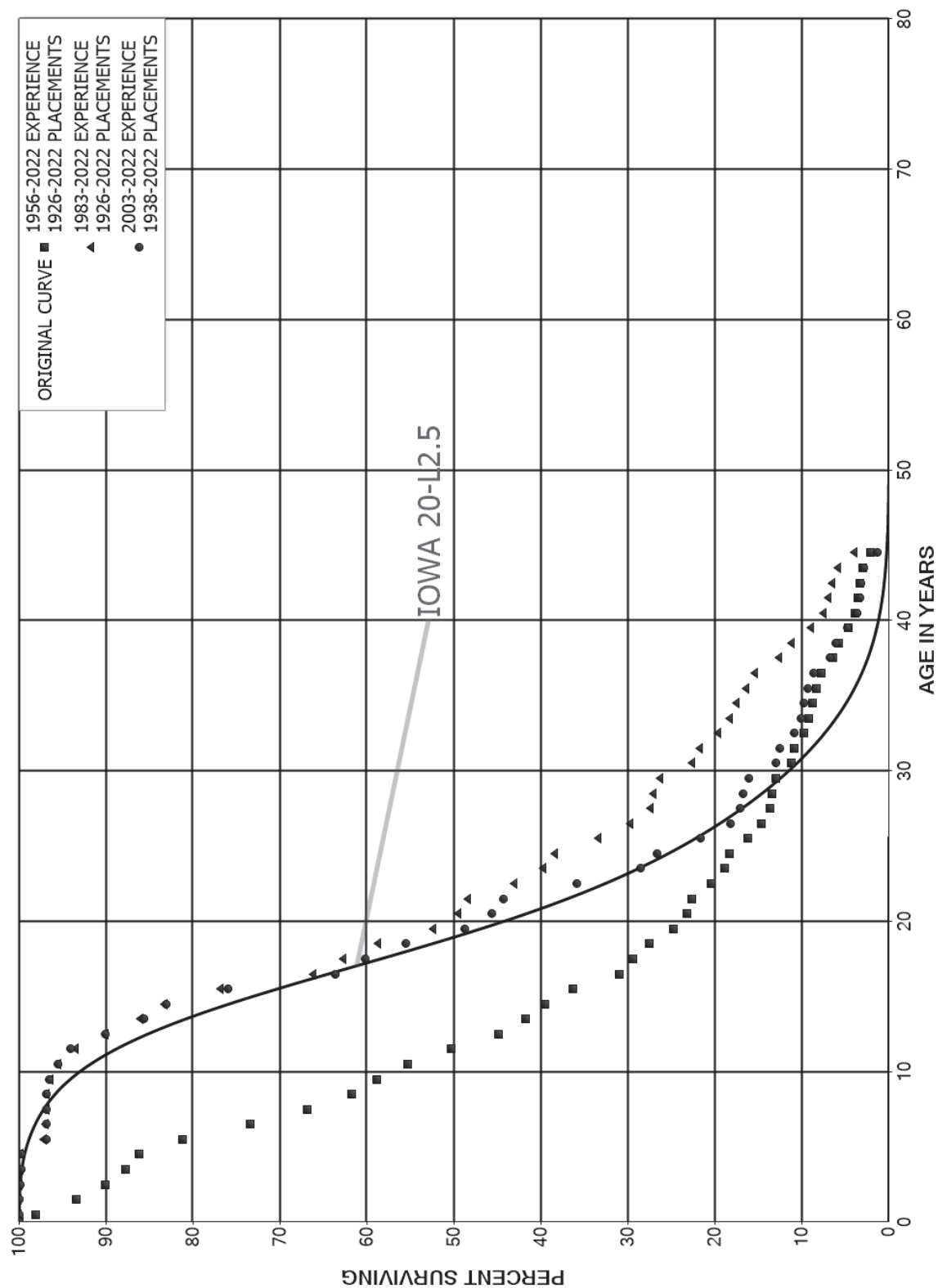
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	58,301		0.0000	1.0000	12.15
80.5	58,090		0.0000	1.0000	12.15
81.5	44,880		0.0000	1.0000	12.15
82.5	45,528		0.0000	1.0000	12.15
83.5	33,513		0.0000	1.0000	12.15
84.5	33,513		0.0000	1.0000	12.15
85.5	33,513		0.0000	1.0000	12.15
86.5	33,881		0.0000	1.0000	12.15
87.5	99,297		0.0000	1.0000	12.15
88.5	102,047		0.0000	1.0000	12.15
89.5	102,047		0.0000	1.0000	12.15
90.5	102,047		0.0000	1.0000	12.15
91.5	102,047		0.0000	1.0000	12.15
92.5	101,685		0.0000	1.0000	12.15
93.5	101,577		0.0000	1.0000	12.15
94.5	101,577		0.0000	1.0000	12.15
95.5	101,472	2,702	0.0266	0.9734	12.15
96.5	79,232		0.0000	1.0000	11.83
97.5	79,132		0.0000	1.0000	11.83
98.5	79,132		0.0000	1.0000	11.83
99.5	79,132	510	0.0064	0.9936	11.83
100.5	78,622		0.0000	1.0000	11.75
101.5	78,622		0.0000	1.0000	11.75
102.5	66,017		0.0000	1.0000	11.75
103.5	66,017	695	0.0105	0.9895	11.75
104.5	65,322		0.0000	1.0000	11.63
105.5	65,322		0.0000	1.0000	11.63
106.5	64,954		0.0000	1.0000	11.63
107.5	2,751		0.0000	1.0000	11.63
108.5					11.63

DUKE ENERGY INDIANA
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,336,702	630,163	0.0189	0.9811	100.00
0.5	31,911,940	1,517,074	0.0475	0.9525	98.11
1.5	27,909,255	1,005,074	0.0360	0.9640	93.45
2.5	25,995,634	669,393	0.0258	0.9742	90.08
3.5	24,148,245	432,322	0.0179	0.9821	87.76
4.5	23,500,436	1,359,515	0.0579	0.9421	86.19
5.5	12,313,663	1,176,666	0.0956	0.9044	81.20
6.5	11,261,463	1,014,627	0.0901	0.9099	73.44
7.5	10,357,893	785,186	0.0758	0.9242	66.83
8.5	9,627,395	457,405	0.0475	0.9525	61.76
9.5	9,210,003	548,801	0.0596	0.9404	58.83
10.5	8,662,372	791,342	0.0914	0.9086	55.32
11.5	7,873,585	855,878	0.1087	0.8913	50.27
12.5	7,228,645	501,456	0.0694	0.9306	44.80
13.5	6,720,278	358,516	0.0533	0.9467	41.70
14.5	6,334,919	518,202	0.0818	0.9182	39.47
15.5	5,784,350	839,027	0.1451	0.8549	36.24
16.5	4,762,200	251,049	0.0527	0.9473	30.99
17.5	3,884,591	240,508	0.0619	0.9381	29.35
18.5	3,128,896	319,814	0.1022	0.8978	27.53
19.5	2,628,181	160,508	0.0611	0.9389	24.72
20.5	2,371,477	57,033	0.0240	0.9760	23.21
21.5	1,529,762	154,565	0.1010	0.8990	22.65
22.5	1,235,107	92,053	0.0745	0.9255	20.36
23.5	1,143,104	33,851	0.0296	0.9704	18.85
24.5	1,109,253	125,831	0.1134	0.8866	18.29
25.5	819,483	82,008	0.1001	0.8999	16.21
26.5	737,476	50,879	0.0690	0.9310	14.59
27.5	710,911	8,173	0.0115	0.9885	13.58
28.5	699,943	27,059	0.0387	0.9613	13.43
29.5	690,131	91,889	0.1331	0.8669	12.91
30.5	598,242	20,288	0.0339	0.9661	11.19
31.5	577,954	55,435	0.0959	0.9041	10.81
32.5	522,519	33,485	0.0641	0.9359	9.77
33.5	489,034	20,382	0.0417	0.9583	9.15
34.5	468,652	28,461	0.0607	0.9393	8.77
35.5	440,190	28,236	0.0641	0.9359	8.23
36.5	411,954	70,384	0.1709	0.8291	7.71
37.5	341,570	36,174	0.1059	0.8941	6.39
38.5	305,396	59,211	0.1939	0.8061	5.71

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	242,284	43,030	0.1776	0.8224	4.60
40.5	199,254	13,145	0.0660	0.9340	3.79
41.5	186,109	11,077	0.0595	0.9405	3.54
42.5	175,032	17,919	0.1024	0.8976	3.33
43.5	157,112	49,372	0.3142	0.6858	2.99
44.5	97,742	22,008	0.2252	0.7748	2.05
45.5	75,734	1,420	0.0187	0.9813	1.59
46.5	74,314	9,462	0.1273	0.8727	1.56
47.5	64,852	2,774	0.0428	0.9572	1.36
48.5	50,874	12,711	0.2498	0.7502	1.30
49.5	38,164	3,742	0.0981	0.9019	0.98
50.5	34,422	255	0.0074	0.9926	0.88
51.5	34,167	223	0.0065	0.9935	0.87
52.5	33,944		0.0000	1.0000	0.87
53.5	33,944		0.0000	1.0000	0.87
54.5	33,944		0.0000	1.0000	0.87
55.5	33,944		0.0000	1.0000	0.87
56.5	33,944	187	0.0055	0.9945	0.87
57.5	33,757	5,826	0.1726	0.8274	0.86
58.5	27,930	10,671	0.3821	0.6179	0.71
59.5	17,259		0.0000	1.0000	0.44
60.5	17,259	2,503	0.1450	0.8550	0.44
61.5	14,756		0.0000	1.0000	0.38
62.5	14,756		0.0000	1.0000	0.38
63.5	14,756	3,541	0.2400	0.7600	0.38
64.5	10,398		0.0000	1.0000	0.29
65.5	10,398		0.0000	1.0000	0.29
66.5	10,398		0.0000	1.0000	0.29
67.5	6,796		0.0000	1.0000	0.29
68.5	6,796		0.0000	1.0000	0.29
69.5	6,796		0.0000	1.0000	0.29
70.5	6,796	5,749	0.8460	0.1540	0.29
71.5	1,047		0.0000	1.0000	0.04
72.5	1,047		0.0000	1.0000	0.04
73.5	1,047		0.0000	1.0000	0.04
74.5	1,047		0.0000	1.0000	0.04
75.5	1,047		0.0000	1.0000	0.04
76.5	1,047		0.0000	1.0000	0.04
77.5	1,047		0.0000	1.0000	0.04
78.5	1,047	1,009	0.9642	0.0358	0.04

DUKE ENERGY INDIANA
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1956-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	38		0.0000	1.0000	0.00
80.5	38		0.0000	1.0000	0.00
81.5	38	38	1.0000		0.00
82.5					

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2022

EXPERIENCE BAND 1983-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,902,818		0.0000	1.0000	100.00
0.5	21,914,645		0.0000	1.0000	100.00
1.5	19,287,382	23,384	0.0012	0.9988	100.00
2.5	18,151,737	32,825	0.0018	0.9982	99.88
3.5	16,913,066	1,041	0.0001	0.9999	99.70
4.5	16,638,801	440,709	0.0265	0.9735	99.69
5.5	6,201,246	12,634	0.0020	0.9980	97.05
6.5	6,307,268	5,205	0.0008	0.9992	96.85
7.5	6,321,569	1,651	0.0003	0.9997	96.77
8.5	6,368,788	27,969	0.0044	0.9956	96.75
9.5	6,419,355	58,489	0.0091	0.9909	96.32
10.5	6,510,415	136,237	0.0209	0.9791	95.45
11.5	6,373,481	241,565	0.0379	0.9621	93.45
12.5	6,340,942	280,656	0.0443	0.9557	89.91
13.5	6,058,175	194,448	0.0321	0.9679	85.93
14.5	5,819,275	451,949	0.0777	0.9223	83.17
15.5	5,332,043	739,803	0.1387	0.8613	76.71
16.5	4,404,203	233,377	0.0530	0.9470	66.07
17.5	3,559,551	226,050	0.0635	0.9365	62.57
18.5	2,813,398	300,746	0.1069	0.8931	58.59
19.5	2,341,355	130,144	0.0556	0.9444	52.33
20.5	2,126,378	51,092	0.0240	0.9760	49.42
21.5	1,297,163	140,951	0.1087	0.8913	48.23
22.5	1,025,485	80,834	0.0788	0.9212	42.99
23.5	952,174	32,085	0.0337	0.9663	39.60
24.5	927,578	121,054	0.1305	0.8695	38.27
25.5	672,693	74,737	0.1111	0.8889	33.27
26.5	605,242	46,673	0.0771	0.9229	29.58
27.5	637,585	7,372	0.0116	0.9884	27.30
28.5	644,150	20,528	0.0319	0.9681	26.98
29.5	632,117	88,724	0.1404	0.8596	26.12
30.5	551,752	20,288	0.0368	0.9632	22.45
31.5	539,811	54,351	0.1007	0.8993	21.63
32.5	486,766	32,258	0.0663	0.9337	19.45
33.5	455,874	19,116	0.0419	0.9581	18.16
34.5	439,090	27,904	0.0636	0.9364	17.40
35.5	412,019	26,728	0.0649	0.9351	16.30
36.5	386,592	69,478	0.1797	0.8203	15.24
37.5	317,161	35,257	0.1112	0.8888	12.50
38.5	281,903	58,797	0.2086	0.7914	11.11

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022

EXPERIENCE BAND 1983-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	219,205	35,931	0.1639	0.8361	8.79
40.5	183,274	13,145	0.0717	0.9283	7.35
41.5	170,129	9,492	0.0558	0.9442	6.82
42.5	160,795	16,867	0.1049	0.8951	6.44
43.5	145,354	49,372	0.3397	0.6603	5.77
44.5	86,244	22,008	0.2552	0.7448	3.81
45.5	64,236	1,420	0.0221	0.9779	2.84
46.5	62,816	9,462	0.1506	0.8494	2.77
47.5	53,354	2,774	0.0520	0.9480	2.36
48.5	39,376	6,962	0.1768	0.8232	2.23
49.5	32,415	3,742	0.1154	0.8846	1.84
50.5	28,673	255	0.0089	0.9911	1.63
51.5	28,418	223	0.0078	0.9922	1.61
52.5	28,195		0.0000	1.0000	1.60
53.5	28,195		0.0000	1.0000	1.60
54.5	28,195		0.0000	1.0000	1.60
55.5	28,195		0.0000	1.0000	1.60
56.5	33,944	187	0.0055	0.9945	1.60
57.5	33,757	5,826	0.1726	0.8274	1.59
58.5	27,930	10,671	0.3821	0.6179	1.32
59.5	17,259		0.0000	1.0000	0.81
60.5	17,259	2,503	0.1450	0.8550	0.81
61.5	14,756		0.0000	1.0000	0.70
62.5	14,756		0.0000	1.0000	0.70
63.5	14,756	3,541	0.2400	0.7600	0.70
64.5	10,398		0.0000	1.0000	0.53
65.5	10,398		0.0000	1.0000	0.53
66.5	10,398		0.0000	1.0000	0.53
67.5	6,796		0.0000	1.0000	0.53
68.5	6,796		0.0000	1.0000	0.53
69.5	6,796		0.0000	1.0000	0.53
70.5	6,796	5,749	0.8460	0.1540	0.53
71.5	1,047		0.0000	1.0000	0.08
72.5	1,047		0.0000	1.0000	0.08
73.5	1,047		0.0000	1.0000	0.08
74.5	1,047		0.0000	1.0000	0.08
75.5	1,047		0.0000	1.0000	0.08
76.5	1,047		0.0000	1.0000	0.08
77.5	1,047		0.0000	1.0000	0.08
78.5	1,047	1,009	0.9642	0.0358	0.08

DUKE ENERGY INDIANA
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2022			EXPERIENCE BAND 1983-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	38		0.0000	1.0000	0.00
80.5	38		0.0000	1.0000	0.00
81.5	38	38	1.0000		0.00
82.5					

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2022

EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,715,398		0.0000	1.0000	100.00
0.5	19,092,601		0.0000	1.0000	100.00
1.5	17,739,515	23,384	0.0013	0.9987	100.00
2.5	17,185,663	32,825	0.0019	0.9981	99.87
3.5	15,748,587		0.0000	1.0000	99.68
4.5	15,327,104	440,709	0.0288	0.9712	99.68
5.5	5,249,756		0.0000	1.0000	96.81
6.5	5,255,356		0.0000	1.0000	96.81
7.5	5,261,619	1,651	0.0003	0.9997	96.81
8.5	5,321,129	16,597	0.0031	0.9969	96.78
9.5	5,304,532	50,987	0.0096	0.9904	96.48
10.5	5,256,261	81,472	0.0155	0.9845	95.55
11.5	5,205,073	219,485	0.0422	0.9578	94.07
12.5	5,194,613	261,502	0.0503	0.9497	90.10
13.5	4,924,336	142,803	0.0290	0.9710	85.57
14.5	4,737,081	408,525	0.0862	0.9138	83.09
15.5	4,294,088	695,725	0.1620	0.8380	75.92
16.5	3,469,979	187,404	0.0540	0.9460	63.62
17.5	2,662,944	208,821	0.0784	0.9216	60.18
18.5	1,934,020	233,539	0.1208	0.8792	55.47
19.5	1,523,925	99,769	0.0655	0.9345	48.77
20.5	1,372,807	37,500	0.0273	0.9727	45.57
21.5	599,485	115,010	0.1918	0.8082	44.33
22.5	394,023	80,834	0.2051	0.7949	35.83
23.5	467,405	30,755	0.0658	0.9342	28.48
24.5	565,820	105,513	0.1865	0.8135	26.60
25.5	346,534	55,421	0.1599	0.8401	21.64
26.5	351,660	22,443	0.0638	0.9362	18.18
27.5	343,596	6,607	0.0192	0.9808	17.02
28.5	380,365	13,855	0.0364	0.9636	16.69
29.5	433,529	85,635	0.1975	0.8025	16.08
30.5	395,107	11,333	0.0287	0.9713	12.91
31.5	384,775	52,606	0.1367	0.8633	12.54
32.5	332,169	22,845	0.0688	0.9312	10.82
33.5	309,323	11,378	0.0368	0.9632	10.08
34.5	297,945	12,342	0.0414	0.9586	9.71
35.5	285,603	20,297	0.0711	0.9289	9.31
36.5	265,306	58,697	0.2212	0.7788	8.64
37.5	213,473	19,609	0.0919	0.9081	6.73
38.5	193,863	45,105	0.2327	0.7673	6.11

DUKE ENERGY INDIANA
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2022

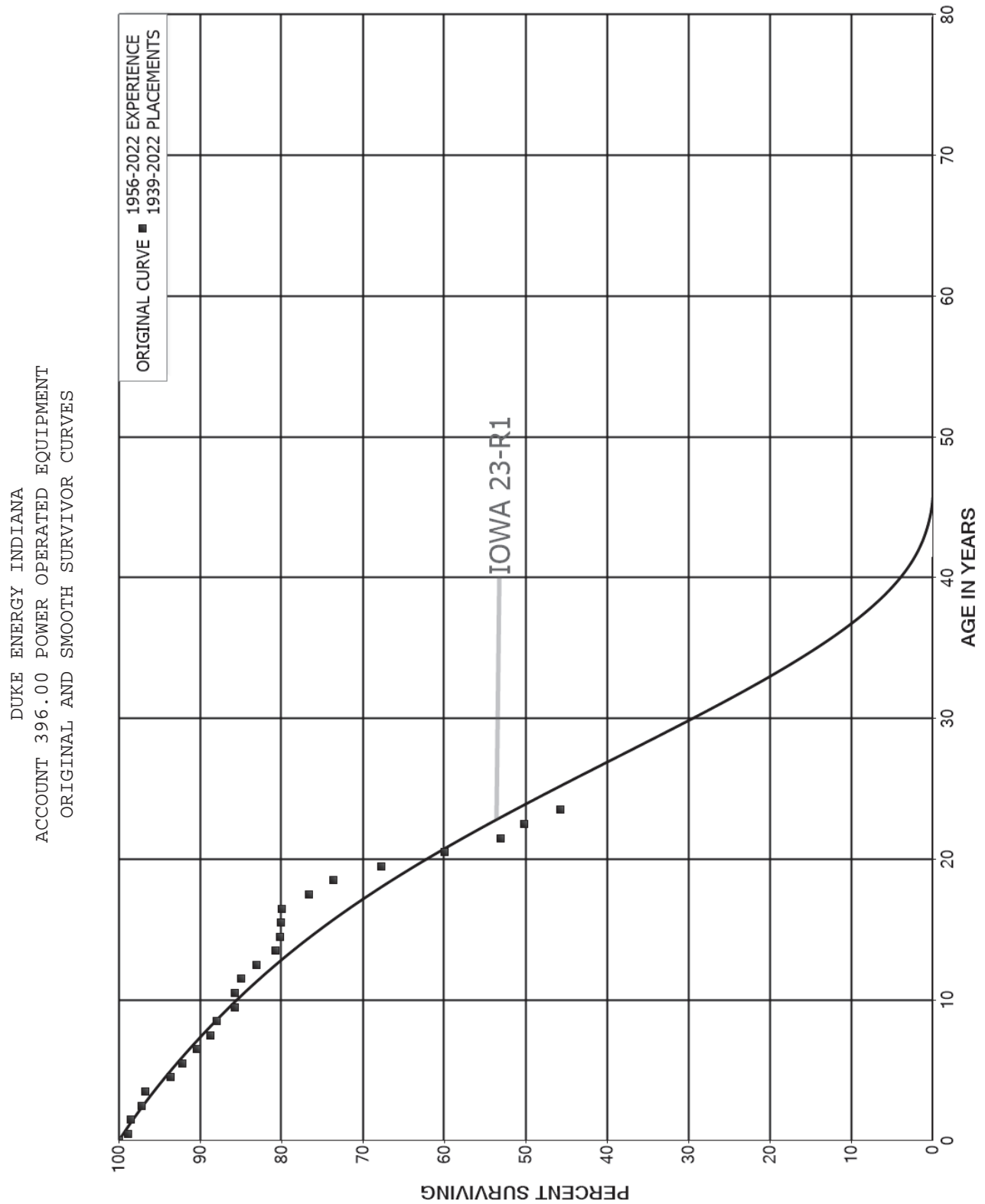
EXPERIENCE BAND 2003-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	144,857	34,161	0.2358	0.7642	4.69
40.5	114,939	9,251	0.0805	0.9195	3.58
41.5	105,688	4,243	0.0401	0.9599	3.30
42.5	103,050	12,497	0.1213	0.8787	3.16
43.5	95,193	49,372	0.5187	0.4813	2.78
44.5	41,409	13,109	0.3166	0.6834	1.34
45.5	40,711		0.0000	1.0000	0.91
46.5	40,711	8,296	0.2038	0.7962	0.91
47.5	45,483	2,616	0.0575	0.9425	0.73
48.5	33,068	6,962	0.2105	0.7895	0.69
49.5	26,106	3,742	0.1433	0.8567	0.54
50.5	25,905		0.0000	1.0000	0.46
51.5	25,905		0.0000	1.0000	0.46
52.5	25,905		0.0000	1.0000	0.46
53.5	25,905		0.0000	1.0000	0.46
54.5	25,905		0.0000	1.0000	0.46
55.5	26,092		0.0000	1.0000	0.46
56.5	27,148	187	0.0069	0.9931	0.46
57.5	26,961	5,826	0.2161	0.7839	0.46
58.5	21,135	10,671	0.5049	0.4951	0.36
59.5	10,463		0.0000	1.0000	0.18
60.5	10,463	2,503	0.2392	0.7608	0.18
61.5	7,960		0.0000	1.0000	0.14
62.5	7,960		0.0000	1.0000	0.14
63.5	8,969	3,541	0.3948	0.6052	0.14
64.5	4,649		0.0000	1.0000	0.08
65.5	4,649		0.0000	1.0000	0.08
66.5	4,649		0.0000	1.0000	0.08
67.5	1,047		0.0000	1.0000	0.08
68.5	1,047		0.0000	1.0000	0.08
69.5	1,047		0.0000	1.0000	0.08
70.5	1,047		0.0000	1.0000	0.08
71.5	1,047		0.0000	1.0000	0.08
72.5	1,047		0.0000	1.0000	0.08
73.5	1,047		0.0000	1.0000	0.08
74.5	1,047		0.0000	1.0000	0.08
75.5	1,047		0.0000	1.0000	0.08
76.5	1,047		0.0000	1.0000	0.08
77.5	1,047		0.0000	1.0000	0.08
78.5	1,047	1,009	0.9642	0.0358	0.08

DUKE ENERGY INDIANA
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2022			EXPERIENCE BAND 2003-2022		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	38		0.0000	1.0000	0.00
80.5	38		0.0000	1.0000	0.00
81.5	38	38	1.0000		0.00
82.5					



DUKE ENERGY INDIANA

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,380,051	101,863	0.0122	0.9878	100.00
0.5	4,362,741	12,723	0.0029	0.9971	98.78
1.5	4,363,640	59,588	0.0137	0.9863	98.50
2.5	3,867,860	18,782	0.0049	0.9951	97.15
3.5	1,657,887	52,065	0.0314	0.9686	96.68
4.5	1,542,413	23,834	0.0155	0.9845	93.64
5.5	1,522,347	30,456	0.0200	0.9800	92.20
6.5	1,492,059	26,457	0.0177	0.9823	90.35
7.5	1,474,062	13,218	0.0090	0.9910	88.75
8.5	1,490,519	38,306	0.0257	0.9743	87.95
9.5	1,455,592	1	0.0000	1.0000	85.69
10.5	1,457,318	12,142	0.0083	0.9917	85.69
11.5	1,445,176	33,204	0.0230	0.9770	84.98
12.5	1,411,972	39,074	0.0277	0.9723	83.03
13.5	1,372,898	8,749	0.0064	0.9936	80.73
14.5	1,364,149	1,696	0.0012	0.9988	80.21
15.5	1,362,453	3,510	0.0026	0.9974	80.12
16.5	1,360,249	56,069	0.0412	0.9588	79.91
17.5	1,304,180	50,919	0.0390	0.9610	76.62
18.5	1,253,261	100,747	0.0804	0.9196	73.62
19.5	1,144,240	131,706	0.1151	0.8849	67.71
20.5	1,012,535	115,789	0.1144	0.8856	59.91
21.5	879,792	46,988	0.0534	0.9466	53.06
22.5	832,804	74,565	0.0895	0.9105	50.23
23.5	346,262	38,190	0.1103	0.8897	45.73
24.5	308,071	32,904	0.1068	0.8932	40.69
25.5	275,167	26,954	0.0980	0.9020	36.34
26.5	248,213		0.0000	1.0000	32.78
27.5	223,899		0.0000	1.0000	32.78
28.5	223,899		0.0000	1.0000	32.78
29.5	223,899		0.0000	1.0000	32.78
30.5	223,899		0.0000	1.0000	32.78
31.5	223,899	10,732	0.0479	0.9521	32.78
32.5	213,167		0.0000	1.0000	31.21
33.5	213,167	1,769	0.0083	0.9917	31.21
34.5	211,398	18,330	0.0867	0.9133	30.95
35.5	193,068	3,887	0.0201	0.9799	28.27
36.5	189,181	8,950	0.0473	0.9527	27.70
37.5	180,231		0.0000	1.0000	26.39
38.5	180,231		0.0000	1.0000	26.39

DUKE ENERGY INDIANA

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2022

EXPERIENCE BAND 1956-2022

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	180,231	19,214	0.1066	0.8934	26.39
40.5	84,904	6,341	0.0747	0.9253	23.57
41.5	64,029		0.0000	1.0000	21.81
42.5	64,029		0.0000	1.0000	21.81
43.5	36,670		0.0000	1.0000	21.81
44.5	12,113		0.0000	1.0000	21.81
45.5					21.81

PART VIII. NET SALVAGE STATISTICS

DUKE ENERGY INDIANA

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF JUNE 30, 2023

LOCATION (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		TOTAL		ESTIMATED NET SALVAGE COST (9)=(2)+(5)	ESTIMATED NET SALVAGE (%) (10)=(8)/(9)
	RETIREMENTS (\$) (2)	NET SALVAGE (\$) (3)	RETIREMENTS (\$) (4)=(3)*(2)	NET SALVAGE (\$) (5)	RETIREMENTS (\$) (6)	NET SALVAGE (\$) (7)=(5)x(6)		
STEAM PRODUCTION	1,398,625,519	(19)	265,738,849	67,865,298	(10)	6,786,530	1,466,490,817	(19)
	739,148,594	(14)	103,480,803	2,010,851,406	(10)	201,085,141	2,749,999,999	(11)
	3,150,195,354	(25)	787,548,838	527,183,843	(10)	52,718,384	3,677,379,197	(23)
TOTAL STEAM PRODUCTION	5,287,969,466		1,156,768,490	2,605,900,546		260,590,055	7,893,870,013	
HYDRO PRODUCTION								
MARKLAND	110,448,141	(9)	9,940,333	46,483,799	(24)	11,156,112	156,931,940	(13)
TOTAL HYDRO PRODUCTION	110,448,141		9,940,333	46,483,799		11,156,112	156,931,940	
OTHER PRODUCTION								
CAYUGA CT	41,917,562	(5)	2,095,878	14,526,474	(10)	1,452,647	56,444,036	(6)
HENRY COUNTY	69,382,473	(7)	4,856,773	26,920,178	(10)	2,692,018	96,302,652	(8)
MADISON	211,312,002	(2)	4,226,240	134,891,514	(10)	13,489,151	346,203,516	(5)
NOBLESVILLE CT	224,275,131	(20)	44,855,026	77,519,356	(10)	7,751,936	301,794,488	(17)
PURDUE	38,183,049	(4)	1,527,322	16,825,176	(10)	1,682,518	55,008,225	(6)
VERMILLION	114,800,606	(4)	4,592,024	50,761,186	(10)	5,076,119	165,561,793	(6)
WHEATLAND	74,366,453	(4)	2,974,658	51,596,025	(10)	5,159,603	125,962,478	(6)
TOTAL OTHER PRODUCTION	774,237,276		65,127,922	373,039,910		37,303,981	1,147,277,186	
SOLAR PRODUCTION								
CRANE	20,007,263	(14)	2,801,017	18,139,839	(2)	362,797	38,147,102	(8)
ATTERBURY	3,535,385	(1)	35,354	1,859,806	(2)	37,196	5,395,191	(1)
TOTAL SOLAR PRODUCTION	23,542,648		2,836,371	19,999,645		399,993	43,542,293	

DUKE ENERGY INDIANA
TABLE 3. DECOMMISSIONING COSTS RELATED TO GENERATING UNITS

UNIT (1)	ESTIMATED RETIREMENT YEAR (2)	TOTAL DECOMMISSIONING COSTS (3)	COAL ASH ARO (4)	TOTAL DECOMMISSIONING COSTS LESS PCM (5)	ESCALATED DECOMMISSIONING COSTS LESS PCM (6)	ESCALATED COAL ASH ARO (7)	TOTAL ESCALATED DECOMMISSIONING COSTS (8)	TERMINAL RETIREMENTS (9)	TOTAL NET SALVAGE (10)
STEAM PRODUCTION									
CAYUGA	2029	192,570,300	32,749,824	159,820,476	223,322,509	37,979,755	261,302,264	1,395,427,256	19
EDWARDSPORT	2045	58,570,000	0	58,570,000	100,832,437	0	100,832,437	739,148,594	14
GIBSON	2038	513,199,700	46,507,949	466,691,751	743,206,253	67,357,377	810,555,630	3,263,193,707	25
TOTAL STEAM PRODUCTION		764,300,000	79,257,773	685,042,227	1,067,363,199	105,337,132	1,172,700,331	5,397,769,557	
HYDRO PRODUCTION									
MARKLAND	2061	3,786,000	0	3,786,000	9,675,814	0	9,675,814	110,448,141	9
TOTAL HYDRO PRODUCTION		3,786,000	0	3,786,000	9,675,814	0	9,675,814	110,448,141	
OTHER PRODUCTION									
CAYUGA CT	2036	1,398,000	0	1,398,000	1,927,158	0	1,927,158	41,917,562	5
HENRY COUNTY	2038	3,476,000	0	3,476,000	5,034,284	0	5,034,284	68,658,331	7
MADISON	2041	2,844,000	0	2,844,000	4,435,669	0	4,435,669	211,312,002	2
NOBLESVILLE CT	2035	19,950,000	12,817,629	7,132,371	26,830,532	17,238,287	44,068,819	224,275,131	20
PURDUE	2057	785,000	0	785,000	1,539,131	0	1,539,131	38,183,049	4
VERMILLION	2043	2,837,600	0	2,837,600	4,649,738	0	4,649,738	114,800,606	4
WHEATLAND	2043	1,975,000	0	1,975,000	3,236,267	0	3,236,267	74,366,453	4
TOTAL OTHER PRODUCTION		33,265,600	12,817,629	20,447,971	47,652,779	17,238,287	64,891,066	773,513,134	
SOLAR PRODUCTION									
CRANE	2047	1,581,200	0	1,581,200	2,859,957	0	2,859,957	20,007,263	14
ATTERBURY	2045	183,900	0	183,900	316,597	0	316,597	35,353,847	1
TOTAL SOLAR PRODUCTION		1,765,100	0	1,765,100	3,176,554	0	3,176,554	55,361,110	
TOTAL PRODUCTION		803,116,700	92,075,402	711,041,298	1,127,868,346	122,575,419	1,250,443,765	6,337,091,941	

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	179,258	121,923	68		0	121,923-	68-
1990	774,086	188,382	24		0	188,382-	24-
1991	432,349	185,789	43		0	185,789-	43-
1992	457,447	154,321	34		0	154,321-	34-
1993	77,820	142,336	183		0	142,336-	183-
1994	247,352	141,059	57		0	141,059-	57-
1995	374,415	831,781	222		0	831,781-	222-
1996	432,760	133,665	31		0	133,665-	31-
1997	915,364	179,636	20		0	179,636-	20-
1998	210,271	157,788	75		0	157,788-	75-
1999	468,049	212,722	45		0	212,722-	45-
2000							
2001	36,567	2,987	8		0	2,987-	8-
2002	1,073,560	386,795	36		0	386,795-	36-
2003	1,286,903	91,039	7	118-	0	91,157-	7-
2004	99,445	25,039	25		0	25,039-	25-
2005	956,086	23,184	2		0	23,184-	2-
2006	124,032	129,628	105		0	129,628-	105-
2007	941,902	334,848	36		0	334,848-	36-
2008	970,469	61,777	6		0	61,777-	6-
2009	385,478	277,859	72		0	277,859-	72-
2010	2,171,096	73,719	3	4,980	0	68,739-	3-
2011	884,719	12,379	1	326-	0	12,706-	1-
2012	565,710	320	0		0	320-	0
2013	499,809	327,927	66	9,620-	2-	337,547-	68-
2014	822,315	1,410,497	172	822-	0	1,411,319-	172-
2015	506,640	645,271	127	17,648	3	627,622-	124-
2016	349,885	107,030	31		0	107,030-	31-
2017	953,334	147,262	15		0	147,262-	15-
2018	681,899	1,234,688	181	11,359-	2-	1,246,047-	183-
2019	139,104	2,067,541		6,207	4	2,061,334-	
2020	781,252	53,883	7	1,630-	0	55,512-	7-
2021	1,987,954	794,143	40	1-	0	794,144-	40-
2022	1,464,571	649,214	44	1,473-	0	650,687-	44-
TOTAL	22,251,901	11,306,434	51	3,486	0	11,302,948-	51-

THREE-YEAR MOVING AVERAGES

89-91	461,898	165,365	36		0	165,365-	36-
90-92	554,627	176,164	32		0	176,164-	32-
91-93	322,539	160,815	50		0	160,815-	50-
92-94	260,873	145,905	56		0	145,905-	56-

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	233,196	371,725	159		0	371,725-	159-
94-96	351,509	368,835	105		0	368,835-	105-
95-97	574,180	381,694	66		0	381,694-	66-
96-98	519,465	157,030	30		0	157,030-	30-
97-99	531,228	183,382	35		0	183,382-	35-
98-00	226,107	123,503	55		0	123,503-	55-
99-01	168,205	71,903	43		0	71,903-	43-
00-02	370,042	129,927	35		0	129,927-	35-
01-03	799,010	160,274	20	39-	0	160,313-	20-
02-04	819,969	167,624	20	39-	0	167,664-	20-
03-05	780,811	46,421	6	39-	0	46,460-	6-
04-06	393,188	59,284	15		0	59,284-	15-
05-07	674,007	162,553	24		0	162,553-	24-
06-08	678,801	175,418	26		0	175,418-	26-
07-09	765,950	224,828	29		0	224,828-	29-
08-10	1,175,681	137,785	12	1,660	0	136,125-	12-
09-11	1,147,098	121,319	11	1,551	0	119,768-	10-
10-12	1,207,175	28,806	2	1,551	0	27,255-	2-
11-13	650,079	113,542	17	3,315-	1-	116,858-	18-
12-14	629,278	579,582	92	3,481-	1-	583,062-	93-
13-15	609,588	794,565	130	2,402	0	792,163-	130-
14-16	559,613	720,933	129	5,609	1	715,324-	128-
15-17	603,286	299,854	50	5,883	1	293,972-	49-
16-18	661,706	496,327	75	3,786-	1-	500,113-	76-
17-19	591,446	1,149,830	194	1,717-	0	1,151,548-	195-
18-20	534,085	1,118,704	209	2,260-	0	1,120,964-	210-
19-21	969,437	971,856	100	1,525	0	970,330-	100-
20-22	1,411,259	499,080	35	1,035-	0	500,115-	35-
FIVE-YEAR AVERAGE							
18-22	1,010,956	959,894	95	1,651-	0	961,545-	95-

DUKE ENERGY INDIANA

ACCOUNT 311.20 STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2016	357,822		0		0		0
2017	2,091	1,050	50		0	1,050-	50-
2018	405,445		0		0		0
2019	1,419,338	2,268	0	2,412	0	143	0
2020	943,153	473,285	50		0	473,285-	50-
2021	2,202,653	244,651	11		0	244,651-	11-
2022	277,512	545	0		0	545-	0
TOTAL	5,608,014	721,799	13	2,412	0	719,388-	13-

THREE-YEAR MOVING AVERAGES

16-18	255,119	350	0		0	350-	0
17-19	608,958	1,106	0	804	0	302-	0
18-20	922,645	158,518	17	804	0	157,714-	17-
19-21	1,521,715	240,068	16	804	0	239,264-	16-
20-22	1,141,106	239,494	21		0	239,494-	21-

FIVE-YEAR AVERAGE

18-22	1,049,620	144,150	14	482	0	143,668-	14-
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DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	2,703,570	1,706,916	63	65,765	2	1,641,150-	61-
1990	9,110,202	3,014,117	33	310,462	3	2,703,655-	30-
1991	8,039,238	2,972,627	37	953,798	12	2,018,829-	25-
1992	6,053,324	2,469,140	41	137,063	2	2,332,077-	39-
1993	2,745,143	2,277,371	83	27,078	1	2,250,293-	82-
1994	4,613,523	2,256,942	49	15,540	0	2,241,403-	49-
1995	8,702,464	5,406,579	62	262,384	3	5,144,195-	59-
1996	14,106,228	2,750,529	19	26,792	0	2,723,737-	19-
1997	18,694,015	5,275,740	28	320,711	2	4,955,029-	27-
1998	7,309,553	1,957,408	27	19,940	0	1,937,469-	27-
1999	15,180,063	4,479,243	30	120,881	1	4,358,362-	29-
2000	672,087	342,325	51		0	342,325-	51-
2001	7,435,097	3,555,842	48		0	3,555,842-	48-
2002	12,175,196	11,681,474	96	581,523	5	11,099,951-	91-
2003	17,249,870	4,917,055	29	1,296	0	4,915,759-	28-
2004	5,040,801	2,654,306	53	25,246	1	2,629,060-	52-
2005	14,741,794	3,350,668	23	16,000	0	3,334,668-	23-
2006	23,826,541	6,554,514	28		0	6,554,514-	28-
2007	27,967,725	10,871,558	39	10,000	0	10,861,558-	39-
2008	40,202,485	4,264,500	11		0	4,264,500-	11-
2009	24,555,250	11,291,805	46	438,534	2	10,853,270-	44-
2010	19,476,390	16,279,320	84	12,189	0	16,267,131-	84-
2011	57,114,180	3,766,640	7	1,477	0	3,765,164-	7-
2012	11,284,862	173,895	2	24,317	0	149,578-	1-
2013	28,048,293	649,540	2	31,056	0	618,484-	2-
2014	18,790,338	8,295,335	44	129,309	1	8,166,026-	43-
2015	50,178,619	5,078,279	10	28,725	0	5,049,554-	10-
2016	13,738,414	7,103,110	52	126,136	1	6,976,974-	51-
2017	41,011,582	11,811,202	29	99,065	0	11,712,137-	29-
2018	4,883,253	9,785,781	200	11,810,927	242	2,025,146	41
2019	33,096,147	15,951,220	48	2,211,565	7	13,739,655-	42-
2020	19,671,489	4,914,949	25	864,801	4	4,050,148-	21-
2021	51,918,889	11,485,541	22	2,588,029	5	8,897,512-	17-
2022	45,752,349	8,011,598	18	4,303,611	9	3,707,987-	8-
TOTAL	666,088,973	197,357,069	30	25,564,219	4	171,792,849-	26-

THREE-YEAR MOVING AVERAGES

89-91	6,617,670	2,564,553	39	443,342	7	2,121,211-	32-
90-92	7,734,255	2,818,628	36	467,108	6	2,351,520-	30-
91-93	5,612,568	2,573,046	46	372,646	7	2,200,400-	39-
92-94	4,470,663	2,334,484	52	59,894	1	2,274,591-	51-

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	5,353,710	3,313,631	62	101,667	2	3,211,963-	60-
94-96	9,140,738	3,471,350	38	101,572	1	3,369,778-	37-
95-97	13,834,236	4,477,616	32	203,296	1	4,274,320-	31-
96-98	13,369,932	3,327,893	25	122,481	1	3,205,412-	24-
97-99	13,727,877	3,904,131	28	153,844	1	3,750,287-	27-
98-00	7,720,568	2,259,659	29	46,940	1	2,212,719-	29-
99-01	7,762,416	2,792,470	36	40,294	1	2,752,177-	35-
00-02	6,760,794	5,193,214	77	193,841	3	4,999,373-	74-
01-03	12,286,721	6,718,124	55	194,273	2	6,523,851-	53-
02-04	11,488,623	6,417,612	56	202,688	2	6,214,924-	54-
03-05	12,344,155	3,640,676	29	14,181	0	3,626,496-	29-
04-06	14,536,379	4,186,496	29	13,749	0	4,172,747-	29-
05-07	22,178,687	6,925,580	31	8,667	0	6,916,913-	31-
06-08	30,665,583	7,230,191	24	3,333	0	7,226,857-	24-
07-09	30,908,486	8,809,287	29	149,511	0	8,659,776-	28-
08-10	28,078,041	10,611,875	38	150,241	1	10,461,634-	37-
09-11	33,715,273	10,445,922	31	150,733	0	10,295,188-	31-
10-12	29,291,811	6,739,952	23	12,661	0	6,727,291-	23-
11-13	32,149,112	1,530,025	5	18,950	0	1,511,075-	5-
12-14	19,374,498	3,039,590	16	61,561	0	2,978,029-	15-
13-15	32,339,083	4,674,385	14	63,030	0	4,611,355-	14-
14-16	27,569,124	6,825,575	25	94,723	0	6,730,851-	24-
15-17	34,976,205	7,997,530	23	84,642	0	7,912,888-	23-
16-18	19,877,750	9,566,698	48	4,012,043	20	5,554,655-	28-
17-19	26,330,327	12,516,067	48	4,707,186	18	7,808,882-	30-
18-20	19,216,963	10,217,317	53	4,962,431	26	5,254,886-	27-
19-21	34,895,508	10,783,903	31	1,888,132	5	8,895,771-	25-
20-22	39,114,242	8,137,363	21	2,585,480	7	5,551,882-	14-
FIVE-YEAR AVERAGE							
18-22	31,064,425	10,029,818	32	4,355,787	14	5,674,031-	18-

DUKE ENERGY INDIANA

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - COAL CARS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	1,146,785		0		0		0
2006		327,500		327,500			
2007	1,993,681		0		0		0
2008							
2009							
2010							
2011				1,540,000		1,540,000	
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
2022							
TOTAL	3,140,466	327,500	10	1,867,500	59	1,540,000	49

THREE-YEAR MOVING AVERAGES

05-07	1,046,822	109,167	10	109,167	10		0
06-08	664,560	109,167	16	109,167	16		0
07-09	664,560		0		0		0
08-10							
09-11				513,333		513,333	
10-12				513,333		513,333	
11-13				513,333		513,333	
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20							

DUKE ENERGY INDIANA

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - COAL CARS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21							
20-22							
FIVE-YEAR AVERAGE							
18-22							

DUKE ENERGY INDIANA

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013	247,589		0		0		0
2014	3,701,233		0		0		0
2015	19,102,379		0		0		0
2016	10,511,934	500,692	5		0	500,692-	5-
2017	1,224,571	950,281	78	233,489	19	716,792-	59-
2018	12,986,782	792,752	6	41-	0	792,793-	6-
2019	18,394,255	2,752,674	15	540,192	3	2,212,482-	12-
2020	13,172,916	1,124,808	9	588-	0	1,125,395-	9-
2021	25,493,967	4,128,154	16	1,831,779	7	2,296,376-	9-
2022	11,212,970	757,948	7	318,202	3	439,746-	4-
TOTAL	116,048,595	11,007,308	9	2,923,033	3	8,084,275-	7-

THREE-YEAR MOVING AVERAGES

13-15	7,683,734		0		0		0
14-16	11,105,182	166,897	2		0	166,897-	2-
15-17	10,279,628	483,657	5	77,830	1	405,828-	4-
16-18	8,241,095	747,908	9	77,816	1	670,092-	8-
17-19	10,868,536	1,498,569	14	257,880	2	1,240,689-	11-
18-20	14,851,317	1,556,744	10	179,855	1	1,376,890-	9-
19-21	19,020,379	2,668,545	14	790,461	4	1,878,084-	10-
20-22	16,626,618	2,003,637	12	716,464	4	1,287,172-	8-

FIVE-YEAR AVERAGE

18-22	16,252,178	1,911,267	12	537,909	3	1,373,358-	8-
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DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	1,084,395	487,690	45	15,345	1	472,345-	44-
1990	1,541,934	376,765	24	60,089	4	316,675-	21-
1991	1,740,099	371,578	21	184,606	11	186,972-	11-
1992	1,542,578	308,642	20	57,110	4	251,533-	16-
1993	602,408	284,671	47	11,283	2	273,389-	45-
1994	390,869	282,118	72	6,475	2	275,643-	71-
1995	2,231,440	1,663,563	75	109,327	5	1,554,236-	70-
1996	324,482	73,672	23		0	73,672-	23-
1997	1,496,183	606,110	41		0	606,110-	41-
1998	556,624	25,045	4		0	25,045-	4-
1999	526,907	110,761	21		0	110,761-	21-
2000	22,486-	5,160	23-		0	5,160-	23
2001	348,105	119,476	34		0	119,476-	34-
2002	3,826,660	1,153,990	30		0	1,153,990-	30-
2003	3,860,163	765,582	20	186-	0	765,768-	20-
2004	1,519,483	186,206	12		0	186,206-	12-
2005	1,834,772	250,394	14		0	250,394-	14-
2006	7,887,904	592,065	8		0	592,065-	8-
2007	5,640,986	1,197,031	21		0	1,197,031-	21-
2008	15,170,202	783,385	5		0	783,385-	5-
2009	11,975,094	1,242,508	10	750	0	1,241,758-	10-
2010	4,645,575	75,428	2		0	75,428-	2-
2011	9,226,441	89,231	1	29-	0	89,261-	1-
2012	2,039,273		0		0		0
2013	4,557,798	5,884	0		0	5,884-	0
2014	3,565,819	321,359-	9-	1,626,362	46	1,947,721	55
2015	6,001,416	1,678,575	28	21,293-	0	1,699,869-	28-
2016	1,398,960	1,232,166	88	25,983	2	1,206,183-	86-
2017	2,420,107	3,611,296	149	178,240-	7-	3,789,536-	157-
2018	304,347-	128,790	42-	3,878-	1	132,668-	44
2019	1,808,488	846,102	47	27,356	2	818,746-	45-
2020	3,047,615	2,042,871	67	53,044	2	1,989,827-	65-
2021	2,602,459	636,027	24	3,647	0	632,380-	24-
2022	4,616,980	257,287	6		0	257,287-	6-
TOTAL	109,705,384	21,168,712	19	1,977,750	2	19,190,962-	17-

THREE-YEAR MOVING AVERAGES

89-91	1,455,476	412,011	28	86,680	6	325,331-	22-
90-92	1,608,204	352,328	22	100,602	6	251,727-	16-
91-93	1,295,028	321,631	25	84,333	7	237,298-	18-
92-94	845,285	291,811	35	24,956	3	266,855-	32-

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	1,074,906	743,451	69	42,361	4	701,089-	65-
94-96	982,264	673,118	69	38,601	4	634,517-	65-
95-97	1,350,702	781,115	58	36,442	3	744,673-	55-
96-98	792,430	234,942	30		0	234,942-	30-
97-99	859,905	247,305	29		0	247,305-	29-
98-00	353,682	46,988	13		0	46,988-	13-
99-01	284,175	78,466	28		0	78,466-	28-
00-02	1,384,093	426,209	31		0	426,209-	31-
01-03	2,678,309	679,683	25	62-	0	679,745-	25-
02-04	3,068,769	701,926	23	62-	0	701,988-	23-
03-05	2,404,806	400,728	17	62-	0	400,790-	17-
04-06	3,747,386	342,889	9		0	342,889-	9-
05-07	5,121,220	679,830	13		0	679,830-	13-
06-08	9,566,364	857,493	9		0	857,493-	9-
07-09	10,928,760	1,074,308	10	250	0	1,074,058-	10-
08-10	10,596,957	700,440	7	250	0	700,190-	7-
09-11	8,615,703	469,056	5	240	0	468,816-	5-
10-12	5,303,763	54,887	1	10-	0	54,896-	1-
11-13	5,274,504	31,705	1	10-	0	31,715-	1-
12-14	3,387,630	105,158-	3-	542,121	16	647,279	19
13-15	4,708,344	454,367	10	535,023	11	80,656	2
14-16	3,655,398	863,128	24	543,684	15	319,444-	9-
15-17	3,273,494	2,174,013	66	57,850-	2-	2,231,863-	68-
16-18	1,171,574	1,657,418	141	52,045-	4-	1,709,463-	146-
17-19	1,308,083	1,528,730	117	51,587-	4-	1,580,317-	121-
18-20	1,517,252	1,005,921	66	25,507	2	980,414-	65-
19-21	2,486,187	1,175,000	47	28,016	1	1,146,984-	46-
20-22	3,422,351	978,728	29	18,897	1	959,831-	28-
FIVE-YEAR AVERAGE							
18-22	2,354,239	782,215	33	16,034	1	766,181-	33-

DUKE ENERGY INDIANA

ACCOUNT 314.20 TURBOGENERATOR UNITS - EDWARDSPOINT IGCC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015	12,834		0		0		0
2016	2,313,324	95,627	4	405,215-	18-	500,842-	22-
2017	1,163	3,404	293		0	3,404-	293-
2018	26,585,905		0		0		0
2019	78,487,467	1,811,991	2		0	1,811,991-	2-
2020	2,348,711	3,257	0		0	3,257-	0
2021	7,960,539	1,962,776	25		0	1,962,776-	25-
2022	65,529,248	5,051,261	8		0	5,051,261-	8-
TOTAL	183,239,191	8,928,314	5	405,215-	0	9,333,529-	5-

THREE-YEAR MOVING AVERAGES

15-17	775,773	33,010	4	135,072-	17-	168,082-	22-
16-18	9,633,464	33,010	0	135,072-	1-	168,082-	2-
17-19	35,024,845	605,131	2		0	605,131-	2-
18-20	35,807,361	605,083	2		0	605,083-	2-
19-21	29,598,906	1,259,341	4		0	1,259,341-	4-
20-22	25,279,499	2,339,098	9		0	2,339,098-	9-

FIVE-YEAR AVERAGE

18-22	36,182,374	1,765,857	5		0	1,765,857-	5-
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DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	138,785	73,154	53	4,384	3	68,769-	50-
1990	579,531	37,676	7	20,030	3	17,647-	3-
1991	455,509	148,631	33	61,535	14	87,096-	19-
1992	428,877	123,457	29	22,844	5	100,613-	23-
1993	832,441	113,869	14	4,513	1	109,356-	13-
1994	56,847	28,212	50	2,590	5	25,622-	45-
1995	509,200	332,713	65	43,731	9	288,982-	57-
1996	5,012,834	102,978	2	30,870	1	72,108-	1-
1997	38,410	15,162	39		0	15,162-	39-
1998	59,880	3,508	6		0	3,508-	6-
1999	156,712	21,916	14	10,000	6	11,916-	8-
2000	4,316	4,326	100		0	4,326-	100-
2001	193,295	924	0		0	924-	0
2002	462,286	50,243	11	34,000	7	16,243-	4-
2003	397,755	83,416	21		0	83,416-	21-
2004	312,695	231,003	74		0	231,003-	74-
2005							
2006	193,611	162,251	84	238,721	123	76,470	39
2007	406,503	64,019	16		0	64,019-	16-
2008	538,066	23,905	4		0	23,905-	4-
2009	51,009	8,557	17		0	8,557-	17-
2010	176,841	21,860	12	1-	0	21,860-	12-
2011	1,138,152	18,208	2		0	18,208-	2-
2012	166,755		0		0		0
2013	2,239,703	25,180	1	178-	0	25,359-	1-
2014	1,160,926	324,705	28	22,939	2	301,766-	26-
2015	177,917	88,598	50	1,608-	1-	90,206-	51-
2016	211,895-	155,248	73-	605	0	154,642-	73
2017	1,537,928	275,370	18		0	275,370-	18-
2018	266,504	79,738	30		0	79,738-	30-
2019	2,613,113	540,308	21	124-	0	540,432-	21-
2020	320,830	137,938	43		0	137,938-	43-
2021	99,738	137,904	138	3,948	4	133,956-	134-
2022	3,382,565	678,926	20		0	678,926-	20-
TOTAL	23,897,639	4,113,901	17	498,798	2	3,615,103-	15-

THREE-YEAR MOVING AVERAGES

89-91	391,275	86,487	22	28,650	7	57,837-	15-
90-92	487,972	103,255	21	34,803	7	68,452-	14-
91-93	572,276	128,652	22	29,631	5	99,022-	17-
92-94	439,388	88,512	20	9,982	2	78,530-	18-

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	466,163	158,264	34	16,945	4	141,320-	30-
94-96	1,859,627	154,634	8	25,730	1	128,904-	7-
95-97	1,853,481	150,284	8	24,867	1	125,417-	7-
96-98	1,703,708	40,549	2	10,290	1	30,259-	2-
97-99	85,001	13,528	16	3,333	4	10,195-	12-
98-00	73,636	9,917	13	3,333	5	6,583-	9-
99-01	118,107	9,055	8	3,333	3	5,722-	5-
00-02	219,966	18,498	8	11,333	5	7,164-	3-
01-03	351,112	44,861	13	11,333	3	33,527-	10-
02-04	390,912	121,554	31	11,333	3	110,221-	28-
03-05	236,817	104,806	44		0	104,806-	44-
04-06	168,769	131,085	78	79,574	47	51,511-	31-
05-07	200,038	75,423	38	79,574	40	4,151	2
06-08	379,394	83,391	22	79,574	21	3,818-	1-
07-09	331,860	32,160	10		0	32,160-	10-
08-10	255,306	18,107	7		0	18,107-	7-
09-11	455,334	16,208	4		0	16,208-	4-
10-12	493,916	13,356	3		0	13,356-	3-
11-13	1,181,536	14,463	1	59-	0	14,522-	1-
12-14	1,189,128	116,628	10	7,587	1	109,042-	9-
13-15	1,192,849	146,161	12	7,051	1	139,110-	12-
14-16	375,649	189,517	50	7,312	2	182,205-	49-
15-17	501,317	173,072	35	334-	0	173,406-	35-
16-18	530,845	170,119	32	202	0	169,917-	32-
17-19	1,472,515	298,472	20	41-	0	298,513-	20-
18-20	1,066,816	252,661	24	41-	0	252,703-	24-
19-21	1,011,227	272,050	27	1,275	0	270,776-	27-
20-22	1,267,711	318,256	25	1,316	0	316,940-	25-
FIVE-YEAR AVERAGE							
18-22	1,336,550	314,963	24	765	0	314,198-	24-

DUKE ENERGY INDIANA

ACCOUNT 315.20 ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	315,677		0		0		0
2015							
2016	98,230	7,666	8		0	7,666-	8-
2017	428,706	12,227	3		0	12,227-	3-
2018							
2019	899,060		0		0		0
2020	215,727	162	0		0	162-	0
2021	2,929,811	3,123	0		0	3,123-	0
2022	519,449		0		0		0
TOTAL	5,406,660	23,178	0		0	23,178-	0

THREE-YEAR MOVING AVERAGES

14-16	137,969	2,555	2		0	2,555-	2-
15-17	175,645	6,631	4		0	6,631-	4-
16-18	175,645	6,631	4		0	6,631-	4-
17-19	442,589	4,076	1		0	4,076-	1-
18-20	371,596	54	0		0	54-	0
19-21	1,348,199	1,095	0		0	1,095-	0
20-22	1,221,662	1,095	0		0	1,095-	0

FIVE-YEAR AVERAGE

18-22	912,809	657	0		0	657-	0
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DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	133,744	48,769	36	2,192	2	46,577-	35-
1990	838,458	150,706	18	10,015	1	140,691-	17-
1991	129,663	37,158	29	30,768	24	6,390-	5-
1992	424,782	30,864	7	11,422	3	19,442-	5-
1993	104,360	28,467	27	2,257	2	26,211-	25-
1994	547,980	112,847	21	1,295	0	111,552-	20-
1995	371,098	83,178	22	21,865	6	61,313-	17-
1996	329,885	5,980	2	38,500	12	32,520	10
1997	582,753	10,957	2	4,200	1	6,757-	1-
1998	839,322	35,400	4	17,152	2	18,248-	2-
1999	1,602,059	198,807	12	9,433	1	189,373-	12-
2000	132,175	9,174-	7-		0	9,174	7
2001	279,256	13,340	5	10,120	4	3,220-	1-
2002	182,172	16,198	9	12,552	7	3,646-	2-
2003	3,475,920	60,543	2		0	60,543-	2-
2004	58,618	2,172	4	5,663	10	3,491	6
2005		18,349-				18,349	
2006							
2007	594,224	62,292	10		0	62,292-	10-
2008	1,758,265	61,596	4		0	61,596-	4-
2009	241,585	79,778	33	459	0	79,318-	33-
2010	4,748,413	217,625-	5-	13,236	0	230,861	5
2011	771,258	987	0	1,720	0	733	0
2012	368,097	1,813	0	1-	0	1,814-	0
2013	6,280,557	2,628	0		0	2,628-	0
2014	1,294,380	56,912	4	4,161-	0	61,073-	5-
2015	798,989	47,262	6		0	47,262-	6-
2016	380,919	46,413	12		0	46,413-	12-
2017	206,747	19,580	9	1,490-	1-	21,070-	10-
2018	816,697	16,902	2	2,183-	0	19,085-	2-
2019	449,676	11,180-	2-	8,020	2	19,200	4
2020	28,632	4,147	14		0	4,147-	14-
2021	34,542	18,995	55	3-	0	18,997-	55-
2022	9,394		0		0		0
TOTAL	28,814,619	998,362	3	193,032	1	805,330-	3-

THREE-YEAR MOVING AVERAGES

89-91	367,288	78,878	21	14,325	4	64,553-	18-
90-92	464,301	72,909	16	17,401	4	55,508-	12-
91-93	219,602	32,163	15	14,815	7	17,348-	8-
92-94	359,041	57,393	16	4,991	1	52,402-	15-

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	341,146	74,831	22	8,472	2	66,359-	19-
94-96	416,321	67,335	16	20,553	5	46,782-	11-
95-97	427,912	33,372	8	21,522	5	11,850-	3-
96-98	583,987	17,446	3	19,951	3	2,505	0
97-99	1,008,045	81,721	8	10,262	1	71,459-	7-
98-00	857,852	75,011	9	8,862	1	66,149-	8-
99-01	671,163	67,658	10	6,518	1	61,140-	9-
00-02	197,867	6,788	3	7,558	4	769	0
01-03	1,312,449	30,027	2	7,557	1	22,469-	2-
02-04	1,238,904	26,304	2	6,072	0	20,232-	2-
03-05	1,178,180	14,789	1	1,888	0	12,901-	1-
04-06	19,539	5,392-	28-	1,888	10	7,280	37
05-07	198,075	14,648	7		0	14,648-	7-
06-08	784,163	41,296	5		0	41,296-	5-
07-09	864,691	67,888	8	153	0	67,735-	8-
08-10	2,249,421	25,417-	1-	4,565	0	29,982	1
09-11	1,920,419	45,620-	2-	5,138	0	50,758	3
10-12	1,962,589	71,608-	4-	4,985	0	76,593	4
11-13	2,473,304	1,809	0	573	0	1,236-	0
12-14	2,647,678	20,451	1	1,387-	0	21,838-	1-
13-15	2,791,309	35,601	1	1,387-	0	36,988-	1-
14-16	824,763	50,195	6	1,387-	0	51,583-	6-
15-17	462,218	37,751	8	497-	0	38,248-	8-
16-18	468,121	27,631	6	1,224-	0	28,856-	6-
17-19	491,040	8,434	2	1,449	0	6,985-	1-
18-20	431,668	3,290	1	1,946	0	1,344-	0
19-21	170,950	3,987	2	2,673	2	1,315-	1-
20-22	24,189	7,714	32	1-	0	7,715-	32-
FIVE-YEAR AVERAGE							
18-22	267,788	5,773	2	1,167	0	4,606-	2-

DUKE ENERGY INDIANA

ACCOUNT 316.20 MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	193,982		0		0		0
2015	110,465		0		0		0
2016	11,393	16,681	146		0	16,681-	146-
2017							
2018							
2019	542,484	18,810	3		0	18,810-	3-
2020	239,120	8,004	3		0	8,004-	3-
2021	135,951		0		0		0
2022							
TOTAL	1,233,395	43,496	4		0	43,496-	4-

THREE-YEAR MOVING AVERAGES

14-16	105,280	5,560	5		0	5,560-	5-
15-17	40,620	5,560	14		0	5,560-	14-
16-18	3,798	5,560	146		0	5,560-	146-
17-19	180,828	6,270	3		0	6,270-	3-
18-20	260,535	8,938	3		0	8,938-	3-
19-21	305,852	8,938	3		0	8,938-	3-
20-22	125,023	2,668	2		0	2,668-	2-

FIVE-YEAR AVERAGE

18-22	183,511	5,363	3		0	5,363-	3-
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DUKE ENERGY INDIANA

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	59,333	12,800	22		0	12,800-	22-
2000							
2001	1,868	443	24		0	443-	24-
2002	21,165	9,430	45		0	9,430-	45-
2003							
2004							
2005							
2006							
2007	2,800	338	12		0	338-	12-
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015	31,578		0		0		0
2016							
2017	12,236	14,339	117		0	14,339-	117-
2018	3,399-	559	16-		0	559-	16
2019	3,803		0		0		0
2020	230	14,305			0	14,305-	
2021							
2022	5,336	8,156	153		0	8,156-	153-
TOTAL	134,951	60,369	45		0	60,369-	45-

THREE-YEAR MOVING AVERAGES

99-01	20,401	4,414	22		0	4,414-	22-
00-02	7,678	3,291	43		0	3,291-	43-
01-03	7,678	3,291	43		0	3,291-	43-
02-04	7,055	3,143	45		0	3,143-	45-
03-05							
04-06							
05-07	933	113	12		0	113-	12-
06-08	933	113	12		0	113-	12-
07-09	933	113	12		0	113-	12-
08-10							
09-11							
10-12							
11-13							
12-14							

DUKE ENERGY INDIANA

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	10,526		0		0		0
14-16	10,526		0		0		0
15-17	14,605	4,780	33		0	4,780-	33-
16-18	2,946	4,966	169		0	4,966-	169-
17-19	4,213	4,966	118		0	4,966-	118-
18-20	211	4,954			0	4,954-	
19-21	1,344	4,768	355		0	4,768-	355-
20-22	1,855	7,487	404		0	7,487-	404-
FIVE-YEAR AVERAGE							
18-22	1,194	4,604	386		0	4,604-	386-

DUKE ENERGY INDIANA

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	83,906	66,030	79		0	66,030-	79-
2000							
2001							
2002	55,786-	93,566	168-		0	93,566-	168
2003	6,249	1,871	30		0	1,871-	30-
2004							
2005	948		0		0		0
2006	31,539		0		0		0
2007	202,079	20,063	10		0	20,063-	10-
2008	11,040	146	1		0	146-	1-
2009	13,775	2,068	15		0	2,068-	15-
2010	318,171	4,841	2		0	4,841-	2-
2011	22,894	496	2		0	496-	2-
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019	256,103	102,308	40	1,920	1	100,388-	39-
2020	220	254	115		0	254-	115-
2021							
2022							
TOTAL	891,138	291,642	33	1,920	0	289,722-	33-

THREE-YEAR MOVING AVERAGES

99-01	27,969	22,010	79		0	22,010-	79-
00-02	18,595-	31,188	168-		0	31,188-	168
01-03	16,512-	31,812	193-		0	31,812-	193
02-04	16,512-	31,812	193-		0	31,812-	193
03-05	2,399	624	26		0	624-	26-
04-06	10,829		0		0		0
05-07	78,189	6,688	9		0	6,688-	9-
06-08	81,553	6,736	8		0	6,736-	8-
07-09	75,631	7,426	10		0	7,426-	10-
08-10	114,329	2,352	2		0	2,352-	2-
09-11	118,280	2,468	2		0	2,468-	2-
10-12	113,688	1,779	2		0	1,779-	2-
11-13	7,631	165	2		0	165-	2-
12-14							

DUKE ENERGY INDIANA

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15							
14-16							
15-17							
16-18							
17-19	85,368	34,103	40	640	1	33,463-	39-
18-20	85,441	34,187	40	640	1	33,547-	39-
19-21	85,441	34,187	40	640	1	33,547-	39-
20-22	73	85	115		0	85-	115-
FIVE-YEAR AVERAGE							
18-22	51,265	20,512	40	384	1	20,128-	39-

DUKE ENERGY INDIANA

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	177,485	28,745	16		0	28,745-	16-
1993	24,258	7,006	29		0	7,006-	29-
1994	51,735		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002	199,228	42,164	21		0	42,164-	21-
2003	51,552	18,103	35		0	18,103-	35-
2004	97,407	17,491	18		0	17,491-	18-
2005							
2006							
2007	17,170	5,588	33		0	5,588-	33-
2008							
2009							
2010							
2011	16,629		0		0		0
2012							
2013							
2014							
2015							
2016							
2017	74,883	4,500	6		0	4,500-	6-
2018	4,503,848		0		0		0
2019	5,879	1,439,035		3,293	56	1,435,742-	
2020	1,802,184	11,792	1		0	11,792-	1-
2021	970,102	1,172,316	121		0	1,172,316-	121-
2022	840,054	1,867,765	222	11,986	1	1,855,780-	221-
TOTAL	8,832,413	4,614,505	52	15,279	0	4,599,227-	52-

THREE-YEAR MOVING AVERAGES

92-94	84,493	11,917	14		0	11,917-	14-
93-95	25,331	2,335	9		0	2,335-	9-
94-96	17,245		0		0		0
95-97							
96-98							
97-99							
98-00							

DUKE ENERGY INDIANA

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02	66,409	14,055	21		0	14,055-	21-
01-03	83,593	20,089	24		0	20,089-	24-
02-04	116,062	25,919	22		0	25,919-	22-
03-05	49,653	11,865	24		0	11,865-	24-
04-06	32,469	5,830	18		0	5,830-	18-
05-07	5,723	1,863	33		0	1,863-	33-
06-08	5,723	1,863	33		0	1,863-	33-
07-09	5,723	1,863	33		0	1,863-	33-
08-10							
09-11	5,543		0		0		0
10-12	5,543		0		0		0
11-13	5,543		0		0		0
12-14							
13-15							
14-16							
15-17	24,961	1,500	6		0	1,500-	6-
16-18	1,526,244	1,500	0		0	1,500-	0
17-19	1,528,203	481,178	31	1,098	0	480,081-	31-
18-20	2,103,970	483,609	23	1,098	0	482,511-	23-
19-21	926,055	874,381	94	1,098	0	873,283-	94-
20-22	1,204,113	1,017,291	84	3,995	0	1,013,296-	84-
FIVE-YEAR AVERAGE							
18-22	1,624,413	898,182	55	3,056	0	895,126-	55-

DUKE ENERGY INDIANA

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	1,238		0		0		0
2005							
2006							
2007	13,407	3,338	25		0	3,338-	25-
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016	8,826	1,350	15		0	1,350-	15-
2017							
2018	290,892		0		0		0
2019	361,580	20,687	6	1,441	0	19,246-	5-
2020	273,628	163,592	60		0	163,592-	60-
2021							
2022	164,609	11,782	7		0	11,782-	7-
TOTAL	1,114,180	200,749	18	1,441	0	199,308-	18-

THREE-YEAR MOVING AVERAGES

04-06	413		0		0		0
05-07	4,469	1,113	25		0	1,113-	25-
06-08	4,469	1,113	25		0	1,113-	25-
07-09	4,469	1,113	25		0	1,113-	25-
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	2,942	450	15		0	450-	15-
15-17	2,942	450	15		0	450-	15-
16-18	99,906	450	0		0	450-	0
17-19	217,491	6,896	3	480	0	6,415-	3-
18-20	308,700	61,426	20	480	0	60,946-	20-

DUKE ENERGY INDIANA

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	211,736	61,426	29	480	0	60,946-	29-
20-22	146,079	58,458	40		0	58,458-	40-
FIVE-YEAR AVERAGE							
18-22	218,142	39,212	18	288	0	38,924-	18-

DUKE ENERGY INDIANA

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	958	1,513	158		0	1,513-	158-
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000		242				242-	
2001							
2002	51,945		0		0		0
2003							
2004							
2005							
2006							
2007							
2008	3,534		0		0		0
2009	3,150		0		0		0
2010	7,420	2,065	28		0	2,065-	28-
2011	21,154		0		0		0
2012							
2013	7,117		0		0		0
2014							
2015							
2016	69,292	15,045	22		0	15,045-	22-
2017							
2018	119,018		0		0		0
2019	73,099	2,949	4	205	0	2,744-	4-
2020	1,515	95	6		0	95-	6-
2021							
2022							
TOTAL	358,201	21,909	6	205	0	21,704-	6-
THREE-YEAR MOVING AVERAGES							
92-94	319	504	158		0	504-	158-
93-95							
94-96							
95-97							
96-98							
97-99							
98-00		81				81-	

DUKE ENERGY INDIANA

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01		81				81-	
00-02	17,315	81	0		0	81-	0
01-03	17,315		0		0		0
02-04	17,315		0		0		0
03-05							
04-06							
05-07							
06-08	1,178		0		0		0
07-09	2,228		0		0		0
08-10	4,701	688	15		0	688-	15-
09-11	10,575	688	7		0	688-	7-
10-12	9,525	688	7		0	688-	7-
11-13	9,424		0		0		0
12-14	2,372		0		0		0
13-15	2,372		0		0		0
14-16	23,097	5,015	22		0	5,015-	22-
15-17	23,097	5,015	22		0	5,015-	22-
16-18	62,770	5,015	8		0	5,015-	8-
17-19	64,039	983	2	68	0	915-	1-
18-20	64,544	1,015	2	68	0	946-	1-
19-21	24,871	1,015	4	68	0	946-	4-
20-22	505	32	6		0	32-	6-
FIVE-YEAR AVERAGE							
18-22	38,726	609	2	41	0	568-	1-

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	1,832	1,524	83		0	1,524-	83-
1995							
1996							
1997							
1998							
1999	500	77	15		0	77-	15-
2000							
2001							
2002							
2003		145,232		416		144,816-	
2004							
2005							
2006							
2007	132,185	41,584	31		0	41,584-	31-
2008							
2009	16,581		0		0		0
2010	36,722	4,736	13		0	4,736-	13-
2011	85,106	70,191	82		0	70,191-	82-
2012	53,604		0		0		0
2013	8,079		0		0		0
2014	50,657	1,021	2		0	1,021-	2-
2015	74,505		0		0		0
2016	378,591	1,000	0		0	1,000-	0
2017	6,756-	36,642	542-		0	36,642-	542
2018	637,648	1,440	0		0	1,440-	0
2019	118,066	24,724	21		0	24,724-	21-
2020	621,001	767	0		0	767-	0
2021	147,022	214,061	146	717-	0	214,778-	146-
2022	129,717	16,909	13		0	16,909-	13-
TOTAL	2,485,062	559,907	23	301-	0	560,208-	23-

THREE-YEAR MOVING AVERAGES

94-96	611	508	83		0	508-	83-
95-97							
96-98							
97-99	167	26	15		0	26-	15-
98-00	167	26	15		0	26-	15-
99-01	167	26	15		0	26-	15-
00-02							
01-03		48,411		139		48,272-	
02-04		48,411		139		48,272-	

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05		48,411		139		48,272-	
04-06							
05-07	44,062	13,861	31		0	13,861-	31-
06-08	44,062	13,861	31		0	13,861-	31-
07-09	49,589	13,861	28		0	13,861-	28-
08-10	17,768	1,579	9		0	1,579-	9-
09-11	46,136	24,976	54		0	24,976-	54-
10-12	58,477	24,976	43		0	24,976-	43-
11-13	48,930	23,397	48		0	23,397-	48-
12-14	37,447	340	1		0	340-	1-
13-15	44,414	340	1		0	340-	1-
14-16	167,918	674	0		0	674-	0
15-17	148,780	12,547	8		0	12,547-	8-
16-18	336,494	13,027	4		0	13,027-	4-
17-19	249,653	20,935	8		0	20,935-	8-
18-20	458,905	8,977	2		0	8,977-	2-
19-21	295,363	79,850	27	239-	0	80,090-	27-
20-22	299,247	77,246	26	239-	0	77,485-	26-

FIVE-YEAR AVERAGE

18-22	330,691	51,580	16	143-	0	51,724-	16-
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DUKE ENERGY INDIANA

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1991	4,336	3,061	71		0	3,061-	71-
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	18,904	800	4		0	800-	4-
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	128,548		0		0		0
2015	81,531		0		0		0
2016	96,186-	1,500	2-		0	1,500-	2
2017	11,599-		0		0		0
2018	559,639		0		0		0
2019	42,007	4	0		0	4-	0
2020	266,869	19,026	7		0	19,026-	7-
2021	35,002	21,591	62	34,295	98	12,704	36
2022							
TOTAL	1,029,052	45,982	4	34,295	3	11,687-	1-
THREE-YEAR MOVING AVERAGES							
91-93	1,445	1,020	71		0	1,020-	71-
92-94							
93-95							
94-96							
95-97							
96-98							

DUKE ENERGY INDIANA

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	6,301	267	4		0	267-	4-
03-05	6,301	267	4		0	267-	4-
04-06	6,301	267	4		0	267-	4-
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	42,849		0		0		0
13-15	70,026		0		0		0
14-16	37,964	500	1		0	500-	1-
15-17	8,751-	500	6-		0	500-	6
16-18	150,618	500	0		0	500-	0
17-19	196,682	1	0		0	1-	0
18-20	289,505	6,343	2		0	6,343-	2-
19-21	114,626	13,540	12	11,432	10	2,108-	2-
20-22	100,624	13,539	13	11,432	11	2,107-	2-
FIVE-YEAR AVERAGE							
18-22	180,704	8,124	4	6,859	4	1,265-	1-

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	240,025	17,611	7		0	17,611-	7-
1997	441,000	196,694	45	82,933	19	113,761-	26-
1998	10,043	200	2		0	200-	2-
1999	472,875	12,879	3		0	12,879-	3-
2000							
2001	34,845	489	1		0	489-	1-
2002	1,511,966	385,390	25		0	385,390-	25-
2003	1,030,788	1,762,139	171	2,078	0	1,760,060-	171-
2004	4,149,995	348,087	8	3,400	0	344,687-	8-
2005	87,380	264	0		0	264-	0
2006	744,633	147,403	20		0	147,403-	20-
2007	14,959,590	2,462,680	16		0	2,462,680-	16-
2008	7,582,800	100,675	1		0	100,675-	1-
2009	1,023,393	174,557	17		0	174,557-	17-
2010	6,569,836	1,351,046-	21-	1,647,046	25	2,998,092	46
2011	5,612,691	169,964	3	267,757	5	97,793	2
2012	2,932,231		0		0		0
2013	8,326,371		0		0		0
2014	22,826,917	1,057,454-	5-	109,883	0	1,167,336	5
2015	31,263,387	25,125	0		0	25,125-	0
2016	6,902,916	169,422	2	660,047	10	490,625	7
2017	32,560,398-	140,704	0	79,103	0	61,601-	0
2018	25,138,436	580,923	2	130,138	1	450,785-	2-
2019	15,229,274	1,051,554	7	3,230,872	21	2,179,317	14
2020	6,079,539	2,353,480	39	28,425,359	468	26,071,879	429
2021	1,069,577	3,945,638	369	25,858,173		21,912,535	
2022	11,445,689	40,639	0		0	40,639-	0
TOTAL	143,125,800	11,678,016	8	60,496,788	42	48,818,772	34

THREE-YEAR MOVING AVERAGES

96-98	230,356	71,502	31	27,644	12	43,857-	19-
97-99	307,972	69,924	23	27,644	9	42,280-	14-
98-00	160,972	4,360	3		0	4,360-	3-
99-01	169,240	4,456	3		0	4,456-	3-
00-02	515,604	128,626	25		0	128,626-	25-
01-03	859,200	716,006	83	693	0	715,313-	83-
02-04	2,230,916	831,872	37	1,826	0	830,046-	37-
03-05	1,756,055	703,496	40	1,826	0	701,670-	40-
04-06	1,660,670	165,251	10	1,133	0	164,118-	10-
05-07	5,263,868	870,116	17		0	870,116-	17-
06-08	7,762,341	903,586	12		0	903,586-	12-

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	7,855,261	912,637	12		0	912,637-	12-
08-10	5,058,676	358,604-	7-	549,015	11	907,620	18
09-11	4,401,973	335,508-	8-	638,268	14	973,776	22
10-12	5,038,252	393,694-	8-	638,268	13	1,031,961	20
11-13	5,623,764	56,655	1	89,252	2	32,598	1
12-14	11,361,840	352,485-	3-	36,628	0	389,112	3
13-15	20,805,558	344,110-	2-	36,628	0	380,737	2
14-16	20,331,074	287,636-	1-	256,643	1	544,279	3
15-17	1,868,635	111,750	6	246,383	13	134,633	7
16-18	173,015-	297,016	172-	289,762	167-	7,254-	4
17-19	2,602,437	591,060	23	1,146,704	44	555,644	21
18-20	15,482,416	1,328,652	9	10,595,456	68	9,266,804	60
19-21	7,459,464	2,450,224	33	19,171,468	257	16,721,244	224
20-22	6,198,269	2,113,252	34	18,094,511	292	15,981,259	258
FIVE-YEAR AVERAGE							
18-22	11,792,503	1,594,447	14	11,528,908	98	9,934,462	84

DUKE ENERGY INDIANA

ACCOUNT 343.10 PRIME MOVERS - ROTABLE PARTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2021	1,810,932	69,900	4	1,544,716	85	1,474,816	81
2022	2,621,918	373,792	14	8,099,846	309	7,726,054	295
TOTAL	4,432,850	443,692	10	9,644,562	218	9,200,870	208

DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	32,449	1,000	3		0	1,000-	3-
1997	442,080	30,000	7		0	30,000-	7-
1998							
1999							
2000							
2001	35,643		0		0		0
2002	893,724-		0		0		0
2003	379,379	161,229	42	489	0	160,739-	42-
2004	109,437	27,253	25		0	27,253-	25-
2005							
2006	714,538	4,520	1		0	4,520-	1-
2007	3,031,502	734,359	24		0	734,359-	24-
2008	224,008	14,803	7		0	14,803-	7-
2009	159,333	32,384	20		0	32,384-	20-
2010	26,790	65,988	246		0	65,988-	246-
2011	1,059,164	121	0		0	121-	0
2012	254,767		0		0		0
2013	844,762		0		0		0
2014	37,575	136,244	363		0	136,244-	363-
2015	57,934		0		0		0
2016	738,484	3,272	0		0	3,272-	0
2017	38,315	26,291	69		0	26,291-	69-
2018	9,722,326		0		0		0
2019	2,377,666	42,799	2	36,555	2	6,244-	0
2020	2,724,806	422,897	16		0	422,897-	16-
2021	1,436,855	443,430	31	20,408-	1-	463,837-	32-
2022	29,002	78,318	270		0	78,318-	270-
TOTAL	23,583,091	2,224,907	9	16,637	0	2,208,270-	9-

THREE-YEAR MOVING AVERAGES

96-98	158,176	10,333	7		0	10,333-	7-
97-99	147,360	10,000	7		0	10,000-	7-
98-00							
99-01	11,881		0		0		0
00-02	286,027-		0		0		0
01-03	159,567-	53,743	34-	163	0	53,580-	34
02-04	134,969-	62,827	47-	163	0	62,664-	46
03-05	162,939	62,827	39	163	0	62,664-	38-
04-06	274,658	10,591	4		0	10,591-	4-
05-07	1,248,680	246,293	20		0	246,293-	20-
06-08	1,323,349	251,227	19		0	251,227-	19-

DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,138,281	260,515	23		0	260,515-	23-
08-10	136,711	37,725	28		0	37,725-	28-
09-11	415,096	32,831	8		0	32,831-	8-
10-12	446,907	22,036	5		0	22,036-	5-
11-13	719,564	40	0		0	40-	0
12-14	379,034	45,415	12		0	45,415-	12-
13-15	313,424	45,415	14		0	45,415-	14-
14-16	277,998	46,505	17		0	46,505-	17-
15-17	278,244	9,854	4		0	9,854-	4-
16-18	3,499,708	9,854	0		0	9,854-	0
17-19	4,046,102	23,030	1	12,185	0	10,845-	0
18-20	4,941,599	155,232	3	12,185	0	143,047-	3-
19-21	2,179,776	303,042	14	5,383	0	297,659-	14-
20-22	1,396,888	314,882	23	6,803-	0	321,684-	23-
FIVE-YEAR AVERAGE							
18-22	3,258,131	197,489	6	3,230	0	194,259-	6-

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	51,945	4,837	9		0	4,837-	9-
1990							
1991							
1992	11,687	3,583	31	50	0	3,533-	30-
1993							
1994							
1995							
1996	7,827	117	1		0	117-	1-
1997	2,359	150	6		0	150-	6-
1998							
1999	145,348	29,444	20		0	29,444-	20-
2000							
2001							
2002							
2003	14,420	43,441	301	88	1	43,353-	301-
2004	11,671		0		0		0
2005							
2006	6,002	379	6		0	379-	6-
2007	13,377	462	3		0	462-	3-
2008	95,454	1,683	2		0	1,683-	2-
2009	54,096		0		0		0
2010	120,460	32,175	27		0	32,175-	27-
2011	821,793	2,961	0		0	2,961-	0
2012	711,134		0		0		0
2013	1,222,490		0		0		0
2014	642,269-	129,936	20-	18,858	3-	111,079-	17
2015	566,337	5,000	1		0	5,000-	1-
2016	405,041	31,789	8		0	31,789-	8-
2017	400,929	10,050	3		0	10,050-	3-
2018	3,419,464		0		0		0
2019	109,733	7,997	7		0	7,997-	7-
2020	822,415	20,291	2		0	20,291-	2-
2021	437,309	222,749	51	2,045-	0	224,794-	51-
2022	107,008	22,070	21		0	22,070-	21-
TOTAL	8,916,030	569,113	6	16,951	0	552,163-	6-

THREE-YEAR MOVING AVERAGES

89-91	17,315	1,612	9		0	1,612-	9-
90-92	3,896	1,194	31	17	0	1,178-	30-
91-93	3,896	1,194	31	17	0	1,178-	30-
92-94	3,896	1,194	31	17	0	1,178-	30-

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95							
94-96	2,609	39	1		0	39-	1-
95-97	3,395	89	3		0	89-	3-
96-98	3,395	89	3		0	89-	3-
97-99	49,235	9,865	20		0	9,865-	20-
98-00	48,449	9,815	20		0	9,815-	20-
99-01	48,449	9,815	20		0	9,815-	20-
00-02							
01-03	4,807	14,480	301	29	1	14,451-	301-
02-04	8,697	14,480	166	29	0	14,451-	166-
03-05	8,697	14,480	166	29	0	14,451-	166-
04-06	5,891	126	2		0	126-	2-
05-07	6,460	280	4		0	280-	4-
06-08	38,277	841	2		0	841-	2-
07-09	54,309	715	1		0	715-	1-
08-10	90,003	11,286	13		0	11,286-	13-
09-11	332,116	11,712	4		0	11,712-	4-
10-12	551,129	11,712	2		0	11,712-	2-
11-13	918,472	987	0		0	987-	0
12-14	430,452	43,312	10	6,286	1	37,026-	9-
13-15	382,186	44,979	12	6,286	2	38,693-	10-
14-16	109,703	55,575	51	6,286	6	49,289-	45-
15-17	457,436	15,613	3		0	15,613-	3-
16-18	1,408,478	13,946	1		0	13,946-	1-
17-19	1,310,042	6,016	0		0	6,016-	0
18-20	1,450,538	9,429	1		0	9,429-	1-
19-21	456,486	83,679	18	682-	0	84,361-	18-
20-22	455,577	88,370	19	682-	0	89,052-	20-
FIVE-YEAR AVERAGE							
18-22	979,186	54,621	6	409-	0	55,030-	6-

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2001	105,403	600	1		0	600-	1-
2002							
2003		511,279		1,049		510,230-	
2004							
2005							
2006							
2007	54,659	2,941	5		0	2,941-	5-
2008	153,724	6,360	4		0	6,360-	4-
2009	114,406		0		0		0
2010	74,725	35,469	47		0	35,469-	47-
2011	436,923		0	16,355	4	16,355	4
2012	304,977		0		0		0
2013	98,026		0		0		0
2014	208,760	476	0		0	476-	0
2015	16,231-		0		0		0
2016	130,056	6,650	5	119,398	92	112,748	87
2017	88,562	6,566	7		0	6,566-	7-
2018	270,988	2,000	1		0	2,000-	1-
2019	733,888	3,984	1	15,000	2	11,016	2
2020	386,292	9,924	3	10,500	3	576	0
2021	45,263	23,780	53	649-	1-	24,429-	54-
2022							
TOTAL	3,190,422	610,030	19	161,653	5	448,376-	14-

THREE-YEAR MOVING AVERAGES

01-03	35,134	170,627	486	350	1	170,277-	485-
02-04		170,426		350		170,077-	
03-05		170,426		350		170,077-	
04-06							
05-07	18,220	980	5		0	980-	5-
06-08	69,461	3,100	4		0	3,100-	4-
07-09	107,597	3,100	3		0	3,100-	3-
08-10	114,285	13,943	12		0	13,943-	12-
09-11	208,685	11,823	6	5,452	3	6,371-	3-
10-12	272,208	11,823	4	5,452	2	6,371-	2-
11-13	279,975		0	5,452	2	5,452	2
12-14	203,921	159	0		0	159-	0
13-15	96,852	159	0		0	159-	0
14-16	107,529	2,375	2	39,799	37	37,424	35
15-17	67,462	4,405	7	39,799	59	35,394	52
16-18	163,202	5,072	3	39,799	24	34,727	21

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	364,479	4,183	1	5,000	1	817	0
18-20	463,723	5,303	1	8,500	2	3,197	1
19-21	388,481	12,563	3	8,284	2	4,279-	1-
20-22	143,852	11,235	8	3,284	2	7,951-	6-
FIVE-YEAR AVERAGE							
18-22	287,286	7,938	3	4,970	2	2,967-	1-

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	66,416	12,874	19	6,105	9	6,769-	10-
1990							
1991							
1992							
1993							
1994							
1995							
1996	3,600	413	11	16,812	467	16,399	456
1997	7,359	129	2		0	129-	2-
1998	3,260		0		0		0
1999	51,876	12,323	24	798	2	11,525-	22-
2000							
2001	1,415		0		0		0
2002	99,131	2,383	2		0	2,383-	2-
2003							
2004	677	690	102		0	690-	102-
2005	20,692	11,887	57		0	11,887-	57-
2006	7,100	9,711	137		0	9,711-	137-
2007	14,188	3,287	23		0	3,287-	23-
2008	1,816	2,268	125		0	2,268-	125-
2009							
2010	530	117	22		0	117-	22-
2011							
2012							
2013	174,306	16,602	10		0	16,602-	10-
2014	58,995	4,198	7		0	4,198-	7-
2015	543,213	57,143	11		0	57,143-	11-
2016							
2017							
2018	666,454	28,785	4		0	28,785-	4-
2019	2,441,442	135,676	6	25-	0	135,701-	6-
2020	129,841	80,378	62	166-	0	80,544-	62-
2021	1,878,109-	109,970	6-	326	0	109,644-	6
2022	60,369	5,638	9		0	5,638-	9-
TOTAL	2,474,571	494,470	20	23,851	1	470,619-	19-

THREE-YEAR MOVING AVERAGES

89-91	22,139	4,291	19	2,035	9	2,256-	10-
90-92							
91-93							
92-94							

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95							
94-96	1,200	138	11	5,604	467	5,466	456
95-97	3,653	181	5	5,604	153	5,423	148
96-98	4,740	181	4	5,604	118	5,423	114
97-99	20,832	4,151	20	266	1	3,885-	19-
98-00	18,379	4,108	22	266	1	3,842-	21-
99-01	17,764	4,108	23	266	1	3,842-	22-
00-02	33,515	794	2		0	794-	2-
01-03	33,515	794	2		0	794-	2-
02-04	33,269	1,024	3		0	1,024-	3-
03-05	7,123	4,192	59		0	4,192-	59-
04-06	9,490	7,429	78		0	7,429-	78-
05-07	13,993	8,295	59		0	8,295-	59-
06-08	7,701	5,089	66		0	5,089-	66-
07-09	5,335	1,852	35		0	1,852-	35-
08-10	782	795	102		0	795-	102-
09-11	177	39	22		0	39-	22-
10-12	177	39	22		0	39-	22-
11-13	58,102	5,534	10		0	5,534-	10-
12-14	77,767	6,933	9		0	6,933-	9-
13-15	258,838	25,981	10		0	25,981-	10-
14-16	200,736	20,447	10		0	20,447-	10-
15-17	181,071	19,048	11		0	19,048-	11-
16-18	222,151	9,595	4		0	9,595-	4-
17-19	1,035,965	54,820	5	8-	0	54,828-	5-
18-20	1,079,246	81,613	8	64-	0	81,677-	8-
19-21	231,058	108,675	47	45	0	108,630-	47-
20-22	562,633-	65,328	12-	53	0	65,275-	12
FIVE-YEAR AVERAGE							
18-22	283,999	72,089	25	27	0	72,062-	25-

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	777,783	141,619	18	36,633	5	104,986-	13-
1990	355,730	258,233	73	245,824	69	12,409-	3-
1991							
1992	461,287	139,093	30	57,744	13	81,349-	18-
1993	62,477	52,708	84	38,703	62	14,005-	22-
1994	248,227	165,549	67	98,911	40	66,638-	27-
1995	778,647	126,674	16	112,460	14	14,213-	2-
1996	501,957	46,998	9	22,928	5	24,071-	5-
1997	232,077	20,173	9		0	20,173-	9-
1998	2,811,940	264,273	9	27,925	1	236,348-	8-
1999	2,713,807	419,659	15	49,070	2	370,589-	14-
2000	80,702	14,559	18	700	1	13,859-	17-
2001	1,544,502	160,742	10		0	160,742-	10-
2002	1,999,641	290,116	15		0	290,116-	15-
2003	580,443		0		0		0
2004	1,228,930	433,781	35	27,285	2	406,495-	33-
2005	2,662,534	248,878	9		0	248,878-	9-
2006	1,218,655	543,289	45	10,408	1	532,882-	44-
2007	2,501,792	356,121	14	88,365	4	267,756-	11-
2008	888,108	39,972	5		0	39,972-	5-
2009	50,480	11,258	22		0	11,258-	22-
2010	1,975,461	372,076	19	15,000	1	357,076-	18-
2011	258,151	99,027	38		0	99,027-	38-
2012	2,542	982	39		0	982-	39-
2013	7,251,734	380,204	5	74-	0	380,278-	5-
2014	2,542,732	1,279,486	50	19,278-	1-	1,298,765-	51-
2015	11,986,026	2,291,678	19	40,302-	0	2,331,980-	19-
2016	8,768,049	478,755	5	1,112-	0	479,867-	5-
2017	7,939,157	1,011,914	13	29,452	0	982,462-	12-
2018	38,835,322	479,908	1		0	479,908-	1-
2019	10,754,560	795,627	7	185,942	2	609,685-	6-
2020	12,391,850	3,750,538	30	4,350-	0	3,754,889-	30-
2021	10,653,490	4,815,791	45	58,350	1	4,757,441-	45-
2022	6,914,167	2,122,667	31	28,231	0	2,094,435-	30-
TOTAL	141,972,961	21,612,346	15	1,068,814	1	20,543,532-	14-

THREE-YEAR MOVING AVERAGES

89-91	377,838	133,284	35	94,152	25	39,132-	10-
90-92	272,339	132,442	49	101,189	37	31,253-	11-
91-93	174,588	63,934	37	32,149	18	31,785-	18-
92-94	257,330	119,117	46	65,119	25	53,997-	21-

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	363,117	114,977	32	83,358	23	31,619-	9-
94-96	509,610	113,074	22	78,100	15	34,974-	7-
95-97	504,227	64,615	13	45,129	9	19,486-	4-
96-98	1,181,991	110,482	9	16,951	1	93,531-	8-
97-99	1,919,275	234,702	12	25,665	1	209,037-	11-
98-00	1,868,816	232,830	12	25,898	1	206,932-	11-
99-01	1,446,337	198,320	14	16,590	1	181,730-	13-
00-02	1,208,282	155,139	13	233	0	154,906-	13-
01-03	1,374,862	150,286	11		0	150,286-	11-
02-04	1,269,671	241,299	19	9,095	1	232,204-	18-
03-05	1,490,635	227,553	15	9,095	1	218,458-	15-
04-06	1,703,373	408,649	24	12,564	1	396,085-	23-
05-07	2,127,661	382,763	18	32,924	2	349,838-	16-
06-08	1,536,185	313,127	20	32,924	2	280,203-	18-
07-09	1,146,793	135,783	12	29,455	3	106,328-	9-
08-10	971,349	141,102	15	5,000	1	136,102-	14-
09-11	761,364	160,787	21	5,000	1	155,787-	20-
10-12	745,385	157,362	21	5,000	1	152,362-	20-
11-13	2,504,142	160,071	6	25-	0	160,095-	6-
12-14	3,265,669	553,557	17	6,451-	0	560,008-	17-
13-15	7,260,164	1,317,123	18	19,885-	0	1,337,007-	18-
14-16	7,765,602	1,349,973	17	20,231-	0	1,370,204-	18-
15-17	9,564,411	1,260,782	13	3,987-	0	1,264,769-	13-
16-18	18,514,176	656,859	4	9,447	0	647,412-	3-
17-19	19,176,346	762,483	4	71,798	0	690,685-	4-
18-20	20,660,578	1,675,358	8	60,530	0	1,614,827-	8-
19-21	11,266,634	3,120,652	28	79,980	1	3,040,672-	27-
20-22	9,986,503	3,562,998	36	27,410	0	3,535,588-	35-
FIVE-YEAR AVERAGE							
18-22	15,909,878	2,392,906	15	53,634	0	2,339,272-	15-

DUKE ENERGY INDIANA

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1990	2,717	17,216	634		0	17,216-	634-
1991							
1992	37,969	69,546	183		0	69,546-	183-
1993							
1994	371,594		0		0		0
1995	343		0		0		0
1996	20,419	2,893	14	6,849	34	3,956	19
1997	1,452,324	111,355	8	16,496	1	94,860-	7-
1998	111,005	37,899	34	43,125	39	5,226	5
1999	45,031	67,895	151		0	67,895-	151-
2000							
2001	6,565	13,367	204		0	13,367-	204-
2002	114,346-		0		0		0
2003	8,763		0		0		0
2004							
2005	4,976	232-	5-		0	232	5
2006	5,214		0		0		0
2007	38,371	14	0		0	14-	0
2008	476,938	7	0		0	7-	0
2009		54,197-				54,197	
2010	26,878	2,385	9		0	2,385-	9-
2011	90,573	5,355	6		0	5,355-	6-
2012	328,655		0		0		0
2013	209,268		0		0		0
2014	264,525	117,482	44		0	117,482-	44-
2015	66,367	883,568			0	883,568-	
2016	13,168	168,442			0	168,442-	
2017	1,022,269	170,035	17		0	170,035-	17-
2018	20,299		0	2,639	13	2,639	13
2019	113,021	226,474	200		0	226,474-	200-
2020							
2021	35,667	483,445		30-	0	483,475-	
2022	12,496		0		0		0
TOTAL	4,671,071	2,322,948	50	69,079	1	2,253,869-	48-

THREE-YEAR MOVING AVERAGES

90-92	13,562	28,921	213		0	28,921-	213-
91-93	12,656	23,182	183		0	23,182-	183-
92-94	136,521	23,182	17		0	23,182-	17-
93-95	123,979		0		0		0
94-96	130,785	964	1	2,283	2	1,319	1

DUKE ENERGY INDIANA

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
95-97	491,029	38,083	8	7,782	2	30,301-	6-
96-98	527,916	50,716	10	22,157	4	28,559-	5-
97-99	536,120	72,383	14	19,874	4	52,509-	10-
98-00	52,012	35,265	68	14,375	28	20,890-	40-
99-01	17,199	27,087	157		0	27,087-	157-
00-02	35,927-	4,456	12-		0	4,456-	12
01-03	33,006-	4,456	13-		0	4,456-	13
02-04	35,194-		0		0		0
03-05	4,580	77-	2-		0	77	2
04-06	3,397	77-	2-		0	77	2
05-07	16,187	73-	0		0	73	0
06-08	173,508	7	0		0	7-	0
07-09	171,770	18,059-	11-		0	18,059	11
08-10	167,939	17,269-	10-		0	17,269	10
09-11	39,151	15,486-	40-		0	15,486	40
10-12	148,702	2,580	2		0	2,580-	2-
11-13	209,499	1,785	1		0	1,785-	1-
12-14	267,483	39,161	15		0	39,161-	15-
13-15	180,053	333,683	185		0	333,683-	185-
14-16	114,687	389,831	340		0	389,831-	340-
15-17	367,268	407,348	111		0	407,348-	111-
16-18	351,912	112,826	32	880	0	111,946-	32-
17-19	385,196	132,170	34	880	0	131,290-	34-
18-20	44,440	75,491	170	880	2	74,612-	168-
19-21	49,563	236,640	477	10-	0	236,650-	477-
20-22	16,054	161,148		10-	0	161,158-	
FIVE-YEAR AVERAGE							
18-22	36,297	141,984	391	522	1	141,462-	390-

DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	130,589	102,995	79	18,316	14	84,679-	65-
1990	309,369	275,449	89	184,368	60	91,081-	29-
1991	74,728	183,356	245	11,148	15	172,208-	230-
1992	527,139	312,958	59	43,308	8	269,651-	51-
1993	124,167	144,947	117	29,027	23	115,920-	93-
1994	597,563	372,485	62	74,184	12	298,302-	50-
1995	400,880	285,016	71	84,345	21	200,671-	50-
1996	482,093	338,951	70	54,702	11	284,249-	59-
1997	837,108	604,559	72	109,675	13	494,884-	59-
1998	584,898	469,178	80	22,181	4	446,997-	76-
1999	578,889	459,700	79	53,342	9	406,358-	70-
2000	198,548	149,086	75	128-	0	149,213-	75-
2001	768,363	300,319	39		0	300,319-	39-
2002	151,636	326,378	215		0	326,378-	215-
2003	741,696	163,765	22		0	163,765-	22-
2004	585,428	1,617-	0		0	1,617	0
2005	1,117,402	580,333	52		0	580,333-	52-
2006	654,707	221,088	34		0	221,088-	34-
2007	2,930,088	459,083	16		0	459,083-	16-
2008	1,438,269	230,910	16		0	230,910-	16-
2009	1,593,898	1,139,460	71	582-	0	1,140,042-	72-
2010	607,453	229,762	38		0	229,762-	38-
2011	1,222,446	409,919	34	4,179-	0	414,098-	34-
2012	1,260,858	88,585	7		0	88,585-	7-
2013	1,217,193		0		0		0
2014	2,015,834	2,766,375	137	4,139-	0	2,770,514-	137-
2015	3,459,058	2,969,611	86	60,972	2	2,908,639-	84-
2016	5,534,501	5,745,101	104	4,439	0	5,740,662-	104-
2017	911,763	4,795,752	526	4,549-	0	4,800,300-	526-
2018	1,680,262	833,673	50	263,069	16	570,604-	34-
2019	1,205,238	3,374,485	280	8,641-	1-	3,383,126-	281-
2020	12,331,838	5,472,631	44	4,988	0	5,467,643-	44-
2021	13,104,484	19,038,627	145	18,033	0	19,020,594-	145-
2022	18,532,639	5,367,015	29	41,088	0	5,325,927-	29-
TOTAL	77,911,023	58,209,934	75	1,054,967	1	57,154,968-	73-

THREE-YEAR MOVING AVERAGES

89-91	171,562	187,267	109	71,277	42	115,989-	68-
90-92	303,745	257,254	85	79,608	26	177,646-	58-
91-93	242,011	213,754	88	27,828	11	185,926-	77-
92-94	416,290	276,797	66	48,839	12	227,957-	55-

DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	374,203	267,483	71	62,519	17	204,964-	55-
94-96	493,512	332,151	67	71,077	14	261,074-	53-
95-97	573,360	409,508	71	82,907	14	326,601-	57-
96-98	634,700	470,896	74	62,186	10	408,710-	64-
97-99	666,965	511,146	77	61,733	9	449,413-	67-
98-00	454,112	359,321	79	25,132	6	334,189-	74-
99-01	515,267	303,035	59	17,738	3	285,297-	55-
00-02	372,849	258,594	69	43-	0	258,637-	69-
01-03	553,898	263,487	48		0	263,487-	48-
02-04	492,920	162,842	33		0	162,842-	33-
03-05	814,842	247,494	30		0	247,494-	30-
04-06	785,846	266,602	34		0	266,602-	34-
05-07	1,567,399	420,168	27		0	420,168-	27-
06-08	1,674,355	303,694	18		0	303,694-	18-
07-09	1,987,418	609,818	31	194-	0	610,012-	31-
08-10	1,213,206	533,377	44	194-	0	533,571-	44-
09-11	1,141,265	593,047	52	1,587-	0	594,634-	52-
10-12	1,030,252	242,755	24	1,393-	0	244,148-	24-
11-13	1,233,499	166,168	13	1,393-	0	167,561-	14-
12-14	1,497,961	951,653	64	1,380-	0	953,033-	64-
13-15	2,230,695	1,911,995	86	18,944	1	1,893,051-	85-
14-16	3,669,798	3,827,029	104	20,424	1	3,806,605-	104-
15-17	3,301,774	4,503,488	136	20,288	1	4,483,200-	136-
16-18	2,708,842	3,791,509	140	87,653	3	3,703,856-	137-
17-19	1,265,754	3,001,303	237	83,293	7	2,918,010-	231-
18-20	5,072,446	3,226,930	64	86,472	2	3,140,458-	62-
19-21	8,880,520	9,295,248	105	4,793	0	9,290,454-	105-
20-22	14,656,321	9,959,424	68	21,370	0	9,938,055-	68-
FIVE-YEAR AVERAGE							
18-22	9,370,892	6,817,286	73	63,707	1	6,753,579-	72-

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1990	135,668	137,724	102	184,368	136	46,644	34
1991	14,804	61,119	413	4,778	32	56,341-	381-
1992	233,210	173,866	75	43,308	19	130,558-	56-
1993	18,554	65,885	355	29,027	156	36,858-	199-
1994	231,941	289,711	125	74,184	32	215,527-	93-
1995	201,460	221,679	110	84,345	42	137,334-	68-
1996	305,023	208,607	68	27,714	9	180,893-	59-
1997	1,757,546	549,703	31	139,218	8	410,485-	23-
1998	327,244	245,232	75	45,808	14	199,424-	61-
1999	176,530	112,292	64	3,936	2	108,355-	61-
2000	47,875	173,176	362	29-	0	173,205-	362-
2001	253,406	144,903	57		0	144,903-	57-
2002	227,656-	214,104	94-		0	214,104-	94
2003	2,404,311	390,948	16		0	390,948-	16-
2004	228,082		0		0		0
2005	358,072	161,075-	45-		0	161,075	45
2006	303,345	154,422	51		0	154,422-	51-
2007	2,013,626	1,328,714	66		0	1,328,714-	66-
2008	1,095,339	679,185	62		0	679,185-	62-
2009	1,275,404	1,053,308	83	13-	0	1,053,321-	83-
2010	104,072	417,214	401		0	417,214-	401-
2011	188,812	661,342	350	344	0	660,998-	350-
2012	161,675	89,100	55		0	89,100-	55-
2013	474,965		0		0		0
2014	793,128	46,944	6	1,774-	0	48,718-	6-
2015	878,848	1,669,331	190	5-	0	1,669,337-	190-
2016	3,654,333	2,480,751	68	13-	0	2,480,764-	68-
2017	755,157	1,483,636	196	65,592	9	1,418,044-	188-
2018	91,380	48,369	53	15,898	17	32,471-	36-
2019	842,010	3,278,234	389	20,151-	2-	3,298,385-	392-
2020	1,059,569	859,943	81	15-	0	859,958-	81-
2021	5,296,846	7,543,789	142	3,683	0	7,540,106-	142-
2022	2,887,615	3,743,708	130	76,008	3	3,667,700-	127-
TOTAL	28,342,195	28,365,864	100	776,211	3	27,589,654-	97-

THREE-YEAR MOVING AVERAGES

90-92	127,894	124,236	97	77,485	61	46,752-	37-
91-93	88,856	100,290	113	25,704	29	74,586-	84-
92-94	161,235	176,487	109	48,839	30	127,648-	79-
93-95	150,652	192,425	128	62,519	41	129,906-	86-
94-96	246,141	239,999	98	62,081	25	177,918-	72-

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
95-97	754,676	326,663	43	83,759	11	242,904-	32-
96-98	796,604	334,514	42	70,913	9	263,601-	33-
97-99	753,773	302,409	40	62,987	8	239,421-	32-
98-00	183,883	176,900	96	16,572	9	160,328-	87-
99-01	159,270	143,457	90	1,302	1	142,154-	89-
00-02	24,542	177,394	723	10-	0	177,404-	723-
01-03	810,020	249,985	31		0	249,985-	31-
02-04	801,579	201,684	25		0	201,684-	25-
03-05	996,822	76,625	8		0	76,625-	8-
04-06	296,500	2,218-	1-		0	2,218	1
05-07	891,681	440,687	49		0	440,687-	49-
06-08	1,137,437	720,774	63		0	720,774-	63-
07-09	1,461,456	1,020,402	70	4-	0	1,020,407-	70-
08-10	824,939	716,569	87	4-	0	716,574-	87-
09-11	522,763	710,622	136	111	0	710,511-	136-
10-12	151,520	389,219	257	115	0	389,104-	257-
11-13	275,151	250,147	91	115	0	250,033-	91-
12-14	476,590	45,348	10	591-	0	45,939-	10-
13-15	715,647	572,092	80	593-	0	572,685-	80-
14-16	1,775,436	1,399,009	79	597-	0	1,399,606-	79-
15-17	1,762,779	1,877,906	107	21,858	1	1,856,048-	105-
16-18	1,500,290	1,337,586	89	27,159	2	1,310,427-	87-
17-19	562,849	1,603,413	285	20,446	4	1,582,967-	281-
18-20	664,320	1,395,515	210	1,423-	0	1,396,938-	210-
19-21	2,399,475	3,893,989	162	5,494-	0	3,899,483-	163-
20-22	3,081,343	4,049,147	131	26,559	1	4,022,588-	131-
FIVE-YEAR AVERAGE							
18-22	2,035,484	3,094,809	152	15,085	1	3,079,724-	151-

DUKE ENERGY INDIANA

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2021	6,348	1,527	24	21	0	1,506-	24-
2022	4,288	99-	2-	5	0	104	2
TOTAL	10,636	1,428	13	26	0	1,402-	13-

DUKE ENERGY INDIANA

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2019	10,638		0		0		0
2020	41,485		0		0		0
2021	115,142		0		0		0
2022	122,961		0		0		0
TOTAL	290,226		0		0		0
THREE-YEAR MOVING AVERAGES							
19-21	55,755		0		0		0
20-22	93,196		0		0		0

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	2,017		0		0		0
1990	38,600		0		0		0
1991	462		0		0		0
1992	5,911		0		0		0
1993							
1994	11,153		0		0		0
1995							
1996	22,416	13,080	58	13	0	13,067-	58-
1997	36,630	9,763	27	4,947	14	4,816-	13-
1998	8,368	168,382		5,768	69	162,614-	
1999	38,485	46,837	122	10,322	27	36,515-	95-
2000		55,774				55,774-	
2001	1,929	2,208	114		0	2,208-	114-
2002	11,498	3,057	27		0	3,057-	27-
2003	18,170	1,019	6		0	1,019-	6-
2004	57,394	3,741	7		0	3,741-	7-
2005	11,616	11,782	101		0	11,782-	101-
2006	18,230	19,165	105		0	19,165-	105-
2007	28,916	16,128	56		0	16,128-	56-
2008							
2009							
2010	174,789	37,512	21		0	37,512-	21-
2011	197,660		0		0		0
2012	1,835		0		0		0
2013	10,459	6,401	61		0	6,401-	61-
2014	54,025	47,195	87	188-	0	47,383-	88-
2015	434,436	120,291	28	86,934	20	33,357-	8-
2016	66,084	7,918	12	649-	1-	8,567-	13-
2017	18,052	10,204	57	120,608	668	110,404	612
2018	60,262	688	1		0	688-	1-
2019	613,857	38,759	6		0	38,759-	6-
2020	71,112	53,638	75	48-	0	53,686-	75-
2021	564,107	50,808	9	6-	0	50,815-	9-
2022	372,431	8,897	2		0	8,897-	2-
TOTAL	2,950,905	733,246	25	227,699	8	505,547-	17-

THREE-YEAR MOVING AVERAGES

89-91	13,693		0		0		0
90-92	14,991		0		0		0
91-93	2,124		0		0		0
92-94	5,688		0		0		0

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	3,718		0		0		0
94-96	11,190	4,360	39	4	0	4,356-	39-
95-97	19,682	7,614	39	1,653	8	5,961-	30-
96-98	22,472	63,742	284	3,576	16	60,166-	268-
97-99	27,828	74,994	269	7,012	25	67,982-	244-
98-00	15,618	90,331	578	5,363	34	84,968-	544-
99-01	13,471	34,940	259	3,441	26	31,499-	234-
00-02	4,476	20,346	455		0	20,346-	455-
01-03	10,533	2,095	20		0	2,095-	20-
02-04	29,021	2,606	9		0	2,606-	9-
03-05	29,060	5,514	19		0	5,514-	19-
04-06	29,080	11,563	40		0	11,563-	40-
05-07	19,587	15,691	80		0	15,691-	80-
06-08	15,715	11,764	75		0	11,764-	75-
07-09	9,639	5,376	56		0	5,376-	56-
08-10	58,263	12,504	21		0	12,504-	21-
09-11	124,150	12,504	10		0	12,504-	10-
10-12	124,762	12,504	10		0	12,504-	10-
11-13	69,985	2,134	3		0	2,134-	3-
12-14	22,106	17,865	81	63-	0	17,928-	81-
13-15	166,306	57,962	35	28,915	17	29,047-	17-
14-16	184,848	58,468	32	28,699	16	29,769-	16-
15-17	172,857	46,138	27	68,964	40	22,827	13
16-18	48,132	6,270	13	39,986	83	33,716	70
17-19	230,724	16,550	7	40,203	17	23,652	10
18-20	248,410	31,028	12	16-	0	31,044-	12-
19-21	416,359	47,735	11	18-	0	47,753-	11-
20-22	335,883	37,781	11	18-	0	37,799-	11-
FIVE-YEAR AVERAGE							
18-22	336,354	30,558	9	11-	0	30,569-	9-

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	578,548	344,146	59	66,583	12	277,563-	48-
1990	796,057	160,306	20	82,171	10	78,135-	10-
1991	189,838	143,425	76	55,074	29	88,351-	47-
1992	456,587	193,722	42	35,634	8	158,088-	35-
1993	212,046	227,673	107	35,422	17	192,250-	91-
1994	841,445	599,991	71	44,112	5	555,879-	66-
1995	94,030	338,352	360	35,741	38	302,611-	322-
1996	434,565	112,978	26	21,747	5	91,231-	21-
1997	600,851	295,618	49	35,346	6	260,271-	43-
1998	438,440	257,039	59	64,353	15	192,686-	44-
1999	1,952,563	490,035	25	558,884	29	68,850	4
2000	7,127	206,020			0	206,020-	
2001	8,705,787	149,711	2		0	149,711-	2-
2002	1,492,567	438,631	29		0	438,631-	29-
2003	1,043,981	64,303	6		0	64,303-	6-
2004	2,942,490	469,593	16	113,132	4	356,461-	12-
2005	828,192	245,940	30		0	245,940-	30-
2006	1,538,187	272,666	18	16,794	1	255,872-	17-
2007	2,216,707	631,761	28	6,733	0	625,028-	28-
2008	680,772	176,358	26	260,752	38	84,394	12
2009	168,627	29,794	18		0	29,794-	18-
2010	2,937,340	470,462	16		0	470,462-	16-
2011	1,646,876	273,005	17		0	273,005-	17-
2012							
2013	380,844	241,378	63	5,116	1	236,262-	62-
2014	2,278,325	1,087,699	48	5,160-	0	1,092,859-	48-
2015	6,635,886	1,803,191	27	1,345,796	20	457,395-	7-
2016	2,657,834	492,104	19	23,246-	1-	515,351-	19-
2017	6,785,090	492,473	7	1,311,633	19	819,161	12
2018	16,902,619	394,536	2	699,500	4	304,964	2
2019	4,940,495	697,957	14	290-	0	698,248-	14-
2020	13,353,636	2,800,489	21	3,711-	0	2,804,200-	21-
2021	28,089,040	5,525,627	20	19,279	0	5,506,348-	20-
2022	7,231,350	834,352	12	4,629	0	829,722-	11-
TOTAL	120,058,741	20,961,334	17	4,786,024	4	16,175,310-	13-

THREE-YEAR MOVING AVERAGES

89-91	521,481	215,959	41	67,943	13	148,016-	28-
90-92	480,827	165,818	34	57,626	12	108,191-	23-
91-93	286,157	188,273	66	42,043	15	146,230-	51-
92-94	503,359	340,462	68	38,389	8	302,073-	60-

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	382,507	388,672	102	38,425	10	350,247-	92-
94-96	456,680	350,440	77	33,867	7	316,574-	69-
95-97	376,482	248,982	66	30,945	8	218,038-	58-
96-98	491,285	221,878	45	40,482	8	181,396-	37-
97-99	997,285	347,564	35	219,528	22	128,036-	13-
98-00	799,377	317,698	40	207,746	26	109,952-	14-
99-01	3,555,159	281,922	8	186,295	5	95,627-	3-
00-02	3,401,827	264,787	8		0	264,787-	8-
01-03	3,747,445	217,548	6		0	217,548-	6-
02-04	1,826,346	324,175	18	37,711	2	286,465-	16-
03-05	1,604,888	259,945	16	37,711	2	222,235-	14-
04-06	1,769,623	329,400	19	43,309	2	286,091-	16-
05-07	1,527,695	383,456	25	7,842	1	375,614-	25-
06-08	1,478,555	360,262	24	94,760	6	265,502-	18-
07-09	1,022,035	279,305	27	89,162	9	190,143-	19-
08-10	1,262,246	225,538	18	86,917	7	138,621-	11-
09-11	1,584,281	257,754	16		0	257,754-	16-
10-12	1,528,072	247,823	16		0	247,823-	16-
11-13	675,907	171,461	25	1,705	0	169,756-	25-
12-14	886,390	443,025	50	15-	0	443,040-	50-
13-15	3,098,351	1,044,089	34	448,584	14	595,505-	19-
14-16	3,857,348	1,127,665	29	439,130	11	688,535-	18-
15-17	5,359,603	929,256	17	878,061	16	51,195-	1-
16-18	8,781,848	459,704	5	662,629	8	202,925	2
17-19	9,542,735	528,322	6	670,281	7	141,959	1
18-20	11,732,250	1,297,661	11	231,833	2	1,065,828-	9-
19-21	15,461,057	3,008,024	19	5,092	0	3,002,932-	19-
20-22	16,224,675	3,053,489	19	6,732	0	3,046,757-	19-
FIVE-YEAR AVERAGE							
18-22	14,103,428	2,050,592	15	143,881	1	1,906,711-	14-

DUKE ENERGY INDIANA

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	1,766,808	1,032,438	58	399,497	23	632,941-	36-
1990	1,387,067	961,838	69	493,027	36	468,810-	34-
1991	2,368,943	932,265	39	275,371	12	656,894-	28-
1992	2,124,692	1,162,330	55	71,267	3	1,091,063-	51-
1993	2,656,226	1,138,364	43	70,845	3	1,067,519-	40-
1994	3,375,961	1,499,979	44	88,224	3	1,411,754-	42-
1995	2,270,443	1,184,232	52	71,482	3	1,112,751-	49-
1996	1,757,026	1,043,217	59	83,921	5	959,296-	55-
1997	2,586,304	1,737,754	67	104,806	4	1,632,948-	63-
1998	2,112,977	1,277,499	60	6,574	0	1,270,925-	60-
1999	1,838,069	1,077,816	59	59,236	3	1,018,580-	55-
2000	3,261,744	957,706	29	21,075	1	936,631-	29-
2001	497,256	1,177,849	237	97,501	20	1,080,347-	217-
2002	2,572,300	1,875,259	73		0	1,875,259-	73-
2003	2,785,690	169,900	6		0	169,900-	6-
2004	2,193,645	25,741	1		0	25,741-	1-
2005	3,319,264	759,358	23		0	759,358-	23-
2006	2,421,291	482,844	20		0	482,844-	20-
2007	3,691,424	783,415	21		0	783,415-	21-
2008	2,299,559	374,238	16		0	374,238-	16-
2009	2,453,694	2,071,436	84	2,590	0	2,068,845-	84-
2010	1,594,169	6,580,110	413	1,259-	0	6,581,369-	413-
2011	1,479,293	152,244	10	1,256-	0	153,500-	10-
2012	1,762,223	1,033,979	59	79	0	1,033,900-	59-
2013	1,107,271	447-	0		0	447	0
2014	3,093,275	5,844,158	189	214,827	7	5,629,331-	182-
2015	1,251,540	2,062,740	165	28,059	2	2,034,681-	163-
2016	3,177,527	1,766,151	56	117	0	1,766,034-	56-
2017	3,917,675	4,790,667	122	24,629	1	4,766,038-	122-
2018	1,923,238	612,109	32	2,388-	0	614,497-	32-
2019	5,208,832	650,236	12	137,743	3	512,494-	10-
2020	4,825,432	5,673,103	118	2,570	0	5,670,533-	118-
2021	4,173,371	14,666,396	351	14,530-	0	14,680,926-	352-
2022	6,590,087	36,249,813	550	6,060	0	36,243,752-	550-
TOTAL	89,844,316	101,806,735	113	2,240,067	2	99,566,668-	111-

THREE-YEAR MOVING AVERAGES

89-91	1,840,939	975,514	53	389,299	21	586,215-	32-
90-92	1,960,234	1,018,811	52	279,888	14	738,923-	38-
91-93	2,383,287	1,077,653	45	139,161	6	938,492-	39-
92-94	2,718,960	1,266,891	47	76,779	3	1,190,112-	44-

DUKE ENERGY INDIANA

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	2,767,543	1,274,191	46	76,850	3	1,197,341-	43-
94-96	2,467,810	1,242,476	50	81,209	3	1,161,267-	47-
95-97	2,204,591	1,321,734	60	86,736	4	1,234,998-	56-
96-98	2,152,102	1,352,823	63	65,100	3	1,287,723-	60-
97-99	2,179,117	1,364,357	63	56,872	3	1,307,485-	60-
98-00	2,404,263	1,104,341	46	28,962	1	1,075,379-	45-
99-01	1,865,690	1,071,124	57	59,271	3	1,011,853-	54-
00-02	2,110,434	1,336,938	63	39,525	2	1,297,413-	61-
01-03	1,951,749	1,074,336	55	32,500	2	1,041,835-	53-
02-04	2,517,212	690,300	27		0	690,300-	27-
03-05	2,766,199	318,333	12		0	318,333-	12-
04-06	2,644,733	422,648	16		0	422,648-	16-
05-07	3,143,993	675,206	21		0	675,206-	21-
06-08	2,804,091	546,832	20		0	546,832-	20-
07-09	2,814,892	1,076,363	38	864	0	1,075,499-	38-
08-10	2,115,807	3,008,595	142	444	0	3,008,151-	142-
09-11	1,842,385	2,934,597	159	25	0	2,934,572-	159-
10-12	1,611,895	2,588,778	161	812-	0	2,589,590-	161-
11-13	1,449,595	395,259	27	392-	0	395,651-	27-
12-14	1,987,589	2,292,563	115	71,635	4	2,220,928-	112-
13-15	1,817,362	2,635,484	145	80,962	4	2,554,522-	141-
14-16	2,507,447	3,224,350	129	81,001	3	3,143,348-	125-
15-17	2,782,248	2,873,186	103	17,602	1	2,855,584-	103-
16-18	3,006,147	2,389,642	79	7,453	0	2,382,190-	79-
17-19	3,683,248	2,017,671	55	53,328	1	1,964,343-	53-
18-20	3,985,834	2,311,816	58	45,975	1	2,265,841-	57-
19-21	4,735,879	6,996,578	148	41,927	1	6,954,651-	147-
20-22	5,196,297	18,863,104	363	1,967-	0	18,865,070-	363-
FIVE-YEAR AVERAGE							
18-22	4,544,192	11,570,331	255	25,891	1	11,544,440-	254-

DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	716,068	516,219	72	133,166	19	383,053-	53-
1990	441,141	480,919	109	164,342	37	316,576-	72-
1991	815,944	717,127	88	110,148	13	606,979-	74-
1992	823,864	774,887	94	106,901	13	667,986-	81-
1993	1,200,973	1,138,364	95	106,267	9	1,032,096-	86-
1994	1,786,652	1,499,979	84	132,336	7	1,367,642-	77-
1995	974,890	338,352	35	71,482	7	266,871-	27-
1996	1,031,766	627,274	61	66,879	6	560,395-	54-
1997	1,254,636	822,071	66	57,417	5	764,653-	61-
1998	1,001,946	591,448	59	24,725	2	566,724-	57-
1999	1,072,111	645,704	60	93,967	9	551,737-	51-
2000	1,031,749	344,122	33	11,696	1	332,426-	32-
2001	1,158,775	613,542	53	65,247	6	548,296-	47-
2002	750,108	703,203	94		0	703,203-	94-
2003	1,215,247	376,138	31		0	376,138-	31-
2004	1,571,462	113,553	7		0	113,553-	7-
2005	2,967,781	1,072,943	36		0	1,072,943-	36-
2006	1,541,505	591,419	38		0	591,419-	38-
2007	2,927,192	878,408	30		0	878,408-	30-
2008	2,404,922	774,627	32		0	774,627-	32-
2009	3,357,744	2,408,961	72	89,186	3	2,319,776-	69-
2010	12,912,319	10,071,126	78	130,639	1	9,940,487-	77-
2011	27,433,750	433,397	2	5,881-	0	439,278-	2-
2012	13,200,769	1,610,742	12	120	0	1,610,622-	12-
2013	7,023,256	4,747-	0		0	4,747	0
2014	16,897,974	7,845,812	46	643,497	4	7,202,316-	43-
2015	8,652,492	3,533,160	41	7,123	0	3,526,038-	41-
2016	13,732,830	6,738,333	49	591	0	6,737,743-	49-
2017	9,558,857	8,424,821	88	15,392	0	8,409,429-	88-
2018	6,482,507	2,769,230	43	5,863-	0	2,775,092-	43-
2019	7,502,798	2,277,053	30	80,163	1	2,196,890-	29-
2020	9,386,620	12,216,748	130	1,734	0	12,215,014-	130-
2021	11,389,062	18,925,299	166	30,201-	0	18,955,501-	166-
2022	10,638,342	21,268,914	200	13,953	0	21,254,961-	200-
TOTAL	184,858,053	112,139,148	61	2,085,025	1	110,054,123-	60-

THREE-YEAR MOVING AVERAGES

89-91	657,718	571,422	87	135,886	21	435,536-	66-
90-92	693,650	657,644	95	127,130	18	530,514-	76-
91-93	946,927	876,792	93	107,772	11	769,020-	81-
92-94	1,270,496	1,137,743	90	115,168	9	1,022,575-	80-

DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	1,320,838	992,231	75	103,362	8	888,870-	67-
94-96	1,264,436	821,868	65	90,232	7	731,636-	58-
95-97	1,087,097	595,899	55	65,259	6	530,640-	49-
96-98	1,096,116	680,264	62	49,674	5	630,591-	58-
97-99	1,109,564	686,408	62	58,703	5	627,704-	57-
98-00	1,035,268	527,092	51	43,463	4	483,629-	47-
99-01	1,087,545	534,456	49	56,970	5	477,486-	44-
00-02	980,211	553,622	56	25,648	3	527,975-	54-
01-03	1,041,377	564,294	54	21,749	2	542,545-	52-
02-04	1,178,939	397,631	34		0	397,631-	34-
03-05	1,918,163	520,878	27		0	520,878-	27-
04-06	2,026,916	592,638	29		0	592,638-	29-
05-07	2,478,826	847,590	34		0	847,590-	34-
06-08	2,291,206	748,152	33		0	748,152-	33-
07-09	2,896,619	1,353,999	47	29,729	1	1,324,270-	46-
08-10	6,224,995	4,418,238	71	73,275	1	4,344,963-	70-
09-11	14,567,938	4,304,494	30	71,315	0	4,233,180-	29-
10-12	17,848,946	4,038,422	23	41,626	0	3,996,795-	22-
11-13	15,885,925	679,797	4	1,920-	0	681,718-	4-
12-14	12,374,000	3,150,603	25	214,539	2	2,936,064-	24-
13-15	10,857,908	3,791,409	35	216,873	2	3,574,536-	33-
14-16	13,094,432	6,039,102	46	217,070	2	5,822,032-	44-
15-17	10,648,060	6,232,105	59	7,702	0	6,224,403-	58-
16-18	9,924,732	5,977,461	60	3,374	0	5,974,088-	60-
17-19	7,848,054	4,490,368	57	29,898	0	4,460,470-	57-
18-20	7,790,642	5,754,343	74	25,345	0	5,728,999-	74-
19-21	9,426,160	11,139,700	118	17,232	0	11,122,468-	118-
20-22	10,471,341	17,470,320	167	4,838-	0	17,475,159-	167-
FIVE-YEAR AVERAGE							
18-22	9,079,866	11,491,449	127	11,957	0	11,479,492-	126-

DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	882		0		0		0
1990	2,420		0		0		0
1991							
1992							
1993	2,013		0		0		0
1994	3,379		0		0		0
1995	4,882		0		0		0
1996	531	77	14		0	77-	14-
1997	11,318	673	6	87	1	586-	5-
1998	22,759	3,208	14	1,085	5	2,123-	9-
1999	26,486	14,168	53	128-	0	14,296-	54-
2000							
2001	17,241	7,330	43		0	7,330-	43-
2002							
2003	719		0		0		0
2004	1,393		0		0		0
2005	10,771	61	1		0	61-	1-
2006	1,346	59	4		0	59-	4-
2007	15,864		0		0		0
2008	7,862	29	0		0	29-	0
2009	7,172	3,020	42	3-	0	3,022-	42-
2010	23,564	64,631	274	14-	0	64,646-	274-
2011	6,286	21	0		0	21-	0
2012	26,404	341,238		26	0	341,212-	
2013	243,940		0		0		0
2014	729,481	497,379	68	48,684	7	448,695-	62-
2015	1,343,391	3,458,880	257	102,029	8	3,356,851-	250-
2016	105,425	10,800	10		0	10,800-	10-
2017	205,180	67,092-	33-	8,567-	4-	58,525	29
2018	232,033		0		0		0
2019	117,555	93	0		0	93-	0
2020	27,420	20,784	76	25	0	20,759-	76-
2021	29,528	41,042	139	34-	0	41,076-	139-
2022	73,008	4,930	7	3,092	4	1,838-	3-
TOTAL	3,300,252	4,401,332	133	146,283	4	4,255,049-	129-

THREE-YEAR MOVING AVERAGES

89-91	1,101		0		0		0
90-92	807		0		0		0
91-93	671		0		0		0
92-94	1,797		0		0		0

DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	3,425		0		0		0
94-96	2,931	26	1		0	26-	1-
95-97	5,577	250	4	29	1	221-	4-
96-98	11,536	1,320	11	391	3	929-	8-
97-99	20,188	6,017	30	348	2	5,669-	28-
98-00	16,415	5,792	35	319	2	5,473-	33-
99-01	14,576	7,166	49	43-	0	7,209-	49-
00-02	5,747	2,443	43		0	2,443-	43-
01-03	5,987	2,443	41		0	2,443-	41-
02-04	704		0		0		0
03-05	4,294	20	0		0	20-	0
04-06	4,503	40	1		0	40-	1-
05-07	9,327	40	0		0	40-	0
06-08	8,357	29	0		0	29-	0
07-09	10,299	1,016	10	1-	0	1,017-	10-
08-10	12,866	22,560	175	6-	0	22,566-	175-
09-11	12,340	22,557	183	6-	0	22,563-	183-
10-12	18,751	135,297	722	4	0	135,293-	722-
11-13	92,210	113,753	123	9	0	113,744-	123-
12-14	333,275	279,539	84	16,237	5	263,302-	79-
13-15	772,271	1,318,753	171	50,238	7	1,268,515-	164-
14-16	726,099	1,322,353	182	50,238	7	1,272,115-	175-
15-17	551,332	1,134,196	206	31,154	6	1,103,042-	200-
16-18	180,879	18,764-	10-	2,856-	2-	15,908	9
17-19	184,923	22,333-	12-	2,856-	2-	19,477	11
18-20	125,669	6,959	6	8	0	6,951-	6-
19-21	58,168	20,640	35	3-	0	20,643-	35-
20-22	43,318	22,252	51	1,028	2	21,224-	49-
FIVE-YEAR AVERAGE							
18-22	95,909	13,370	14	617	1	12,753-	13-

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	228,912	34,415	15		0	34,415-	15-
1990	119,655	80,153	67		0	80,153-	67-
1991	116,167	71,713	62		0	71,713-	62-
1992	244,663	387,443	158		0	387,443-	158-
1993	469,318	455,345	97		0	455,345-	97-
1994	443,877	599,991	135		0	599,991-	135-
1995	856,097	338,352	40		0	338,352-	40-
1996	335,597	122,430	36	1,935	1	120,495-	36-
1997	762,997	165,925	22	9,397	1	156,528-	21-
1998	468,931	135,475	29	7,807	2	127,668-	27-
1999	284,646	112,505	40	6,263	2	106,243-	37-
2000	212,458	81,439	38		0	81,439-	38-
2001	545,216	93,981	17	4,032	1	89,948-	16-
2002	484,717	2,782	1		0	2,782-	1-
2003	1,029,565	9,723	1		0	9,723-	1-
2004	1,376,578	1,877	0		0	1,877-	0
2005	2,240,988	66,876	3		0	66,876-	3-
2006	1,462,638	14,255-	1-		0	14,255	1
2007	2,331,137	63,481	3		0	63,481-	3-
2008	1,177,570	48,430	4		0	48,430-	4-
2009	1,731,411	457,763	26	1,755-	0	459,518-	27-
2010	888,367	1,698,128	191	83-	0	1,698,211-	191-
2011	763,759	21,056	3	60-	0	21,115-	3-
2012	878,975	648,251	74	53	0	648,199-	74-
2013	1,265,773		0		0		0
2014	2,572,051	1,710,460	67	160,505	6	1,549,955-	60-
2015		453,122		10,465		442,657-	
2016	1,896,959	137,939	7		0	137,939-	7-
2017	2,990,649	1,690,139	57	7,657-	0	1,697,797-	57-
2018	1,507,774	45,516	3	25-	0	45,541-	3-
2019	1,989,484	152,446	8		0	152,446-	8-
2020	2,265,786	1,188,983	52	281	0	1,188,702-	52-
2021	4,114,352	1,608,085	39	921-	0	1,609,007-	39-
2022	2,112,424	2,118,118	100	249	0	2,117,869-	100-
TOTAL	40,169,490	14,788,089	37	190,486	0	14,597,603-	36-

THREE-YEAR MOVING AVERAGES

89-91	154,911	62,093	40		0	62,093-	40-
90-92	160,162	179,770	112		0	179,770-	112-
91-93	276,716	304,834	110		0	304,834-	110-
92-94	385,953	480,927	125		0	480,927-	125-

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	589,764	464,563	79		0	464,563-	79-
94-96	545,190	353,591	65	645	0	352,946-	65-
95-97	651,564	208,902	32	3,777	1	205,125-	31-
96-98	522,508	141,277	27	6,379	1	134,897-	26-
97-99	505,525	137,968	27	7,822	2	130,146-	26-
98-00	322,012	109,806	34	4,690	1	105,117-	33-
99-01	347,440	95,975	28	3,432	1	92,543-	27-
00-02	414,130	59,401	14	1,344	0	58,056-	14-
01-03	686,499	35,495	5	1,344	0	34,151-	5-
02-04	963,620	4,794	0		0	4,794-	0
03-05	1,549,043	26,159	2		0	26,159-	2-
04-06	1,693,401	18,166	1		0	18,166-	1-
05-07	2,011,587	38,701	2		0	38,701-	2-
06-08	1,657,115	32,552	2		0	32,552-	2-
07-09	1,746,706	189,892	11	585-	0	190,476-	11-
08-10	1,265,783	734,774	58	613-	0	735,386-	58-
09-11	1,127,846	725,649	64	632-	0	726,281-	64-
10-12	843,701	789,145	94	30-	0	789,175-	94-
11-13	969,502	223,102	23	2-	0	223,105-	23-
12-14	1,572,266	786,237	50	53,519	3	732,718-	47-
13-15	1,279,275	721,194	56	56,990	4	664,204-	52-
14-16	1,489,670	767,174	51	56,990	4	710,184-	48-
15-17	1,629,203	760,400	47	936	0	759,464-	47-
16-18	2,131,794	624,531	29	2,561-	0	627,092-	29-
17-19	2,162,636	629,367	29	2,561-	0	631,928-	29-
18-20	1,921,015	462,315	24	85	0	462,230-	24-
19-21	2,789,874	983,172	35	213-	0	983,385-	35-
20-22	2,830,854	1,638,396	58	130-	0	1,638,526-	58-
FIVE-YEAR AVERAGE							
18-22	2,397,964	1,022,630	43	83-	0	1,022,713-	43-

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	2,745,773	1,032,438	38	332,915	12	699,524-	25-
1990	2,207,087	961,838	44	410,856	19	550,981-	25-
1991	2,118,402	573,702	27	275,371	13	298,331-	14-
1992	2,833,113	678,026	24	142,534	5	535,492-	19-
1993	2,885,281	569,182	20	106,267	4	462,914-	16-
1994	3,023,338	449,994	15	132,336	4	317,657-	11-
1995	2,870,981	338,352	12	71,482	2	266,871-	9-
1996	613,020	377,121	62	35,182	6	341,939-	56-
1997	696,728	414,765	60	44,278	6	370,487-	53-
1998	868,346	412,158	47	12,239	1	399,919-	46-
1999	9,911,536	364,273	4	114,356	1	249,917-	3-
2000	264,758	175,163	66	1,097	0	174,067-	66-
2001	4,473,779	211,081	5	63,380	1	147,701-	3-
2002	1,365,232	265,239	19		0	265,239-	19-
2003	4,494,015	111,479	2		0	111,479-	2-
2004	4,673,773	163,003-	3-	251,908	5	414,911	9
2005	4,294,638	348,051	8	128	0	347,923-	8-
2006	3,830,429	543,495	14		0	543,495-	14-
2007	2,712,091	600,831	22		0	600,831-	22-
2008	1,187,320	184,834	16		0	184,834-	16-
2009	2,738,388	2,335,011	85	23,464	1	2,311,547-	84-
2010	6,775,698	7,021,181	104	5,085	0	7,016,097-	104-
2011	3,838,618	114,943	3	512-	0	115,456-	3-
2012	6,926,860	295,743	4	23	0	295,720-	4-
2013	804,350	740-	0		0	740	0
2014	2,859,250	1,546,469	54	163,643	6	1,382,826-	48-
2015	3,380,875	23,750	1		0	23,750-	1-
2016	12,081,063	130,147	1		0	130,147-	1-
2017	6,205,836	3,629,331	58	13,574-	0	3,642,905-	59-
2018	3,057,597	150,232	5	652-	0	150,883-	5-
2019	6,840,882	31,917	0		0	31,917-	0
2020	6,367,518	1,037,693	16	1,034	0	1,036,658-	16-
2021	6,946,037	6,975,108	100	1,652-	0	6,976,760-	100-
2022	7,667,092	4,401,682	57	659	0	4,401,024-	57-
TOTAL	134,559,705	36,141,486	27	2,171,845	2	33,969,641-	25-

THREE-YEAR MOVING AVERAGES

89-91	2,357,087	855,992	36	339,714	14	516,279-	22-
90-92	2,386,201	737,855	31	276,254	12	461,601-	19-
91-93	2,612,265	606,970	23	174,724	7	432,246-	17-
92-94	2,913,911	565,734	19	127,046	4	438,688-	15-

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	2,926,533	452,509	15	103,362	4	349,147-	12-
94-96	2,169,113	388,489	18	79,667	4	308,822-	14-
95-97	1,393,576	376,746	27	50,314	4	326,432-	23-
96-98	726,031	401,348	55	30,566	4	370,782-	51-
97-99	3,825,537	397,065	10	56,958	1	340,108-	9-
98-00	3,681,547	317,198	9	42,564	1	274,634-	7-
99-01	4,883,358	250,173	5	59,611	1	190,561-	4-
00-02	2,034,590	217,161	11	21,492	1	195,669-	10-
01-03	3,444,342	195,933	6	21,127	1	174,806-	5-
02-04	3,511,007	71,238	2	83,969	2	12,731	0
03-05	4,487,475	98,842	2	84,012	2	14,830-	0
04-06	4,266,280	242,848	6	84,012	2	158,836-	4-
05-07	3,612,386	497,459	14	42	0	497,416-	14-
06-08	2,576,613	443,053	17		0	443,053-	17-
07-09	2,212,600	1,040,225	47	7,821	0	1,032,404-	47-
08-10	3,567,135	3,180,342	89	9,516	0	3,170,826-	89-
09-11	4,450,901	3,157,045	71	9,346	0	3,147,700-	71-
10-12	5,847,059	2,477,289	42	1,532	0	2,475,758-	42-
11-13	3,856,610	136,649	4	163-	0	136,812-	4-
12-14	3,530,154	613,824	17	54,555	2	559,269-	16-
13-15	2,348,159	523,160	22	54,548	2	468,612-	20-
14-16	6,107,063	566,789	9	54,548	1	512,241-	8-
15-17	7,222,591	1,261,076	17	4,525-	0	1,265,601-	18-
16-18	7,114,832	1,303,237	18	4,742-	0	1,307,979-	18-
17-19	5,368,105	1,270,493	24	4,742-	0	1,275,235-	24-
18-20	5,421,999	406,614	7	128	0	406,486-	7-
19-21	6,718,146	2,681,572	40	206-	0	2,681,779-	40-
20-22	6,993,549	4,138,161	59	14	0	4,138,147-	59-
FIVE-YEAR AVERAGE							
18-22	6,175,825	2,519,326	41	122-	0	2,519,449-	41-

DUKE ENERGY INDIANA

ACCOUNTS 369.00, 369.10 AND 369.20 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	430,657	137,658	32	66,583	15	71,076-	17-
1990	783,314	160,306	20	82,171	10	78,135-	10-
1991	989,935	286,851	29	110,148	11	176,702-	18-
1992	796,904	387,443	49	71,267	9	316,176-	40-
1993	663,259	683,018	103	70,845	11	612,173-	92-
1994	792,965	899,987	113	88,224	11	811,763-	102-
1995	783,397	676,704	86	214,445	27	462,260-	59-
1996	709,818	407,184	57	11,662	2	395,522-	56-
1997	624,510	415,868	67	9,062	1	406,807-	65-
1998	583,861	352,041	60	837	0	351,203-	60-
1999	208,187	325,521	156	930	0	324,592-	156-
2000	340,974	232,794	68	64	0	232,730-	68-
2001	518,527	207,582	40	9,694	2	197,888-	38-
2002	253,144	263,854	104		0	263,854-	104-
2003	838,802	1,466	0		0	1,466-	0
2004	874,081	975	0		0	975-	0
2005	1,002,491	48,391	5		0	48,391-	5-
2006	799,525	17,220	2		0	17,220-	2-
2007	1,412,106	9,807	1		0	9,807-	1-
2008	943,912	28,173	3		0	28,173-	3-
2009	1,017,429	133,153	13	384-	0	133,537-	13-
2010	1,234,087	585,206	47	23-	0	585,229-	47-
2011	519,707	7,847	2	14-	0	7,861-	2-
2012	186,150	436,673	235	34	0	436,639-	235-
2013	283,797	117-	0		0	117	0
2014	1,084,010	16,724	2	42,473	4	25,749	2
2015	43,989	4,175	9		0	4,175-	9-
2016	721,931	21,330	3	2-	0	21,332-	3-
2017	702,917	5,932	1	7,206-	1-	13,138-	2-
2018	429,386	909	0	3-	0	913-	0
2019							
2020							
2021							
2022							
TOTAL	20,573,772	6,754,678	33	770,806	4	5,983,871-	29-

THREE-YEAR MOVING AVERAGES

89-91	734,635	194,938	27	86,301	12	108,638-	15-
90-92	856,718	278,200	32	87,862	10	190,338-	22-
91-93	816,699	452,437	55	84,087	10	368,351-	45-
92-94	751,043	656,816	87	76,779	10	580,038-	77-

DUKE ENERGY INDIANA

ACCOUNTS 369.00, 369.10 AND 369.20 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	746,540	753,236	101	124,505	17	628,732-	84-
94-96	762,060	661,292	87	104,777	14	556,515-	73-
95-97	705,908	499,919	71	78,390	11	421,529-	60-
96-98	639,396	391,698	61	7,187	1	384,511-	60-
97-99	472,186	364,477	77	3,610	1	360,867-	76-
98-00	377,674	303,452	80	610	0	302,842-	80-
99-01	355,896	255,299	72	3,562	1	251,737-	71-
00-02	370,882	234,743	63	3,253	1	231,491-	62-
01-03	536,824	157,634	29	3,231	1	154,403-	29-
02-04	655,342	88,765	14		0	88,765-	14-
03-05	905,125	16,944	2		0	16,944-	2-
04-06	892,032	22,195	2		0	22,195-	2-
05-07	1,071,374	25,139	2		0	25,139-	2-
06-08	1,051,848	18,400	2		0	18,400-	2-
07-09	1,124,482	57,044	5	128-	0	57,172-	5-
08-10	1,065,143	248,844	23	136-	0	248,980-	23-
09-11	923,741	242,068	26	140-	0	242,209-	26-
10-12	646,648	343,242	53	1-	0	343,243-	53-
11-13	329,885	148,134	45	7	0	148,128-	45-
12-14	517,986	151,093	29	14,169	3	136,925-	26-
13-15	470,599	6,927	1	14,158	3	7,230	2
14-16	616,643	14,076	2	14,157	2	81	0
15-17	489,612	10,479	2	2,402-	0	12,882-	3-
16-18	618,078	9,391	2	2,404-	0	11,794-	2-
17-19	377,434	2,280	1	2,403-	1-	4,683-	1-
18-20	143,129	303	0	1-	0	304-	0
19-21							
20-22							
FIVE-YEAR AVERAGE							
18-22	85,877	182	0	1-	0	182-	0

DUKE ENERGY INDIANA

ACCOUNTS 370.00 AND 370.20 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	462,487	172,073	37	199,749	43	27,676	6
1990	712,430	160,306	23	246,514	35	86,207	12
1991	1,527,467	143,425	9	165,223	11	21,797	1
1992	2,226,476	193,722	9	213,801	10	20,079	1
1993	1,421,582	227,673	16	247,957	17	20,284	1
1994	1,439,715	299,996	21	308,785	21	8,789	1
1995	944,271	169,176	18	142,963	15	26,213-	3-
1996	709,818	736	0		0	736-	0
1997							
1998	160,085	14,607	9		0	14,607-	9-
1999	2,793,119	58,631	2		0	58,631-	2-
2000							
2001	953,745	182,524	19		0	182,524-	19-
2002							
2003							
2004	1,171,103	163,855	14		0	163,855-	14-
2005	963,817	42,698	4	190	0	42,509-	4-
2006	5,750,526	78,923	1		0	78,923-	1-
2007	1,275,894	19,883	2		0	19,883-	2-
2008	3,531,830	35,437	1		0	35,437-	1-
2009	2,126,678	3,254	0	2,097-	0	5,352-	0
2010	2,838,128	2,034-	0		0	2,034	0
2011	2,194,450		0		0		0
2012	2,528,992	309,372	12	7,232	0	302,140-	12-
2013	1,963,629		0		0		0
2014	1,452,429		0		0		0
2015	300,814	144,477	48		0	144,477-	48-
2016	4,774,405	62	0		0	62-	0
2017	15,620,203	6,199	0	22-	0	6,221-	0
2018	29,453,505	86	0		0	86-	0
2019	46,343,272	1,575,931	3	138,554	0	1,437,377-	3-
2020	2,149,424	5,044	0	6	0	5,038-	0
2021	1,379,656	78,219	6	63,790	5	14,429-	1-
2022	98,620	573,472	581	62,391	63	511,080-	518-
TOTAL	139,268,572	4,657,749	3	1,795,035	1	2,862,714-	2-

THREE-YEAR MOVING AVERAGES

89-91	900,795	158,602	18	203,828	23	45,227	5
90-92	1,488,791	165,818	11	208,512	14	42,695	3
91-93	1,725,175	188,273	11	208,994	12	20,720	1
92-94	1,695,924	240,463	14	256,848	15	16,384	1

DUKE ENERGY INDIANA

ACCOUNTS 370.00 AND 370.20 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	1,268,523	232,281	18	233,235	18	954	0
94-96	1,031,268	156,636	15	150,583	15	6,053-	1-
95-97	551,363	56,637	10	47,654	9	8,983-	2-
96-98	289,968	5,114	2		0	5,114-	2-
97-99	984,401	24,412	2		0	24,412-	2-
98-00	984,401	24,412	2		0	24,412-	2-
99-01	1,248,955	80,385	6		0	80,385-	6-
00-02	317,915	60,841	19		0	60,841-	19-
01-03	317,915	60,841	19		0	60,841-	19-
02-04	390,368	54,618	14		0	54,618-	14-
03-05	711,640	68,851	10	63	0	68,788-	10-
04-06	2,628,482	95,159	4	63	0	95,096-	4-
05-07	2,663,412	47,168	2	63	0	47,105-	2-
06-08	3,519,417	44,748	1		0	44,748-	1-
07-09	2,311,467	19,525	1	699-	0	20,224-	1-
08-10	2,832,212	12,219	0	699-	0	12,918-	0
09-11	2,386,419	407	0	699-	0	1,106-	0
10-12	2,520,523	102,446	4	2,411	0	100,036-	4-
11-13	2,229,024	103,124	5	2,411	0	100,713-	5-
12-14	1,981,683	103,124	5	2,411	0	100,713-	5-
13-15	1,238,957	48,159	4		0	48,159-	4-
14-16	2,175,883	48,180	2		0	48,180-	2-
15-17	6,898,474	50,246	1	7-	0	50,253-	1-
16-18	16,616,038	2,116	0	7-	0	2,123-	0
17-19	30,472,327	527,406	2	46,178	0	481,228-	2-
18-20	25,982,067	527,020	2	46,187	0	480,834-	2-
19-21	16,624,117	553,064	3	67,450	0	485,614-	3-
20-22	1,209,234	218,911	18	42,062	3	176,849-	15-
FIVE-YEAR AVERAGE							
18-22	15,884,896	446,550	3	52,948	0	393,602-	2-

DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	504,877	172,073	34	133,166	26	38,907-	8-
1990	872,801	160,306	18	164,342	19	4,036	0
1991	1,042,064		0	110,148	11	110,148	11
1992	1,222,286		0	71,267	6	71,267	6
1993	837,696		0	70,845	8	70,845	8
1994	1,121,669		0	88,224	8	88,224	8
1995	815,980		0	71,482	9	71,482	9
1996	840,321	130,587	16	44,364	5	86,223-	10-
1997	576,608	116,988	20	14,640	3	102,348-	18-
1998	702,186	109,523	16	9,033	1	100,490-	14-
1999	395,912	131,924	33	896	0	131,028-	33-
2000	419,682	95,146	23		0	95,146-	23-
2001	865,989	117,424	14	3,477	0	113,947-	13-
2002	1,421,619	146,346	10		0	146,346-	10-
2003	1,167,514	50,040	4		0	50,040-	4-
2004	1,036,861	589	0		0	589-	0
2005	838,733	11,609	1		0	11,609-	1-
2006	891,250	5,396	1		0	5,396-	1-
2007	1,177,296	13,308	1		0	13,308-	1-
2008	981,443	49,549	5		0	49,549-	5-
2009	878,011	186,113	21	419-	0	186,532-	21-
2010	160,378	1,223,293	763	468-	0	1,223,761-	763-
2011	2,533,559	794	0		0	794-	0
2012	441,375	194,980	44	15	0	194,965-	44-
2013	529,313		0		0		0
2014	121,911	724,637	594	71,826	59	652,812-	535-
2015	346,973	2,115	1		0	2,115-	1-
2016	1,877,213	2,379	0		0	2,379-	0
2017	1,198,791	348,526	29	273	0	348,254-	29-
2018	268,890	3,315	1		0	3,316-	1-
2019	2,020,472	935	0		0	935-	0
2020	1,715,001	23,862	1	40-	0	23,902-	1-
2021	717,268	287,887	40	40-	0	287,927-	40-
2022	1,306,400	1,611,953	123	1,155	0	1,610,798-	123-
TOTAL	31,848,341	5,921,600	19	854,186	3	5,067,414-	16-

THREE-YEAR MOVING AVERAGES

89-91	806,581	110,793	14	135,886	17	25,092	3
90-92	1,045,717	53,435	5	115,253	11	61,817	6
91-93	1,034,015		0	84,087	8	84,087	8
92-94	1,060,550		0	76,779	7	76,779	7

DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	925,115		0	76,850	8	76,850	8
94-96	925,990	43,529	5	68,023	7	24,494	3
95-97	744,303	82,525	11	43,495	6	39,030-	5-
96-98	706,371	119,033	17	22,679	3	96,354-	14-
97-99	558,235	119,478	21	8,190	1	111,289-	20-
98-00	505,926	112,198	22	3,310	1	108,888-	22-
99-01	560,527	114,831	20	1,458	0	113,374-	20-
00-02	902,430	119,639	13	1,159	0	118,480-	13-
01-03	1,151,707	104,604	9	1,159	0	103,445-	9-
02-04	1,208,665	65,659	5		0	65,659-	5-
03-05	1,014,369	20,746	2		0	20,746-	2-
04-06	922,282	5,865	1		0	5,865-	1-
05-07	969,093	10,104	1		0	10,104-	1-
06-08	1,016,663	22,751	2		0	22,751-	2-
07-09	1,012,250	82,990	8	140-	0	83,130-	8-
08-10	673,277	486,319	72	296-	0	486,614-	72-
09-11	1,190,650	470,067	39	296-	0	470,363-	40-
10-12	1,045,104	473,023	45	151-	0	473,174-	45-
11-13	1,168,082	65,258	6	5	0	65,253-	6-
12-14	364,200	306,539	84	23,947	7	282,592-	78-
13-15	332,732	242,251	73	23,942	7	218,309-	66-
14-16	782,032	243,044	31	23,942	3	219,102-	28-
15-17	1,140,992	117,674	10	91	0	117,583-	10-
16-18	1,114,964	118,073	11	91	0	117,983-	11-
17-19	1,162,718	117,592	10	91	0	117,501-	10-
18-20	1,334,788	9,371	1	13-	0	9,384-	1-
19-21	1,484,247	104,228	7	27-	0	104,255-	7-
20-22	1,246,223	641,234	51	358	0	640,876-	51-
FIVE-YEAR AVERAGE							
18-22	1,205,606	385,590	32	215	0	385,376-	32-

DUKE ENERGY INDIANA

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	121,536		0		0		0
1990	223,116	80,153	36		0	80,153-	36-
1991	171,658		0		0		0
1992	434,317	96,861	22		0	96,861-	22-
1993	443,095	113,836	26		0	113,836-	26-
1994	367,464	149,998	41		0	149,998-	41-
1995	272,493		0		0		0
1996	209,758	60,416	29	11,306	5	49,110-	23-
1997	374,761	132,296	35	13,950	4	118,346-	32-
1998	224,729	628,698	280	50,916	23	577,782-	257-
1999	229,408	76,906	34	234	0	76,672-	33-
2000	146,730	48,347	33		0	48,347-	33-
2001	2,626,857	55,127	2		0	55,127-	2-
2002	316,381	175,894	56		0	175,894-	56-
2003	562,571	38,237	7		0	38,237-	7-
2004	508,828		0		0		0
2005	618,573	14,847	2		0	14,847-	2-
2006	436,147	7,192	2		0	7,192-	2-
2007	983,316	9,279	1		0	9,279-	1-
2008	689,663	23,278	3		0	23,278-	3-
2009	559,135	96,048	17	156-	0	96,205-	17-
2010	177,685	454,616	256	149-	0	454,765-	256-
2011	1,000,760	12,682	1	5-	0	12,687-	1-
2012	344,429	341,531	99	26	0	341,505-	99-
2013	110,604	91-	0		0	91	0
2014	184,521	111,931	61	11,158	6	100,774-	55-
2015	699,471	511	0		0	511-	0
2016	2,259,658	4,693	0		0	4,693-	0
2017	1,025,768	308,695	30	251-	0	308,946-	30-
2018	467,060	81,784	18		0	81,784-	18-
2019	1,499,464	647	0		0	647-	0
2020	2,868,832	68,670	2	7-	0	68,676-	2-
2021	2,280,036	262,106	11	1-	0	262,107-	11-
2022	4,442,443	1,223,279	28	340	0	1,222,939-	28-
TOTAL	27,881,268	4,678,466	17	87,361	0	4,591,106-	16-

THREE-YEAR MOVING AVERAGES

89-91	172,103	26,718	16		0	26,718-	16-
90-92	276,364	59,005	21		0	59,005-	21-
91-93	349,690	70,232	20		0	70,232-	20-
92-94	414,959	120,232	29		0	120,232-	29-

DUKE ENERGY INDIANA

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	361,017	87,945	24		0	87,945-	24-
94-96	283,238	70,138	25	3,769	1	66,369-	23-
95-97	285,670	64,237	22	8,418	3	55,819-	20-
96-98	269,749	273,803	102	25,391	9	248,413-	92-
97-99	276,300	279,300	101	21,700	8	257,600-	93-
98-00	200,289	251,317	125	17,050	9	234,267-	117-
99-01	1,000,998	60,127	6	78	0	60,049-	6-
00-02	1,029,989	93,123	9		0	93,123-	9-
01-03	1,168,603	89,753	8		0	89,753-	8-
02-04	462,594	71,377	15		0	71,377-	15-
03-05	563,324	17,695	3		0	17,695-	3-
04-06	521,183	7,346	1		0	7,346-	1-
05-07	679,345	10,439	2		0	10,439-	2-
06-08	703,042	13,249	2		0	13,249-	2-
07-09	744,038	42,868	6	52-	0	42,920-	6-
08-10	475,494	191,314	40	102-	0	191,416-	40-
09-11	579,193	187,782	32	103-	0	187,885-	32-
10-12	507,625	269,610	53	43-	0	269,652-	53-
11-13	485,264	118,041	24	7	0	118,034-	24-
12-14	213,185	151,124	71	3,728	2	147,396-	69-
13-15	331,532	37,451	11	3,719	1	33,731-	10-
14-16	1,047,883	39,045	4	3,719	0	35,326-	3-
15-17	1,328,299	104,633	8	84-	0	104,717-	8-
16-18	1,250,829	131,724	11	84-	0	131,808-	11-
17-19	997,431	130,375	13	84-	0	130,459-	13-
18-20	1,611,785	50,367	3	2-	0	50,369-	3-
19-21	2,216,111	110,474	5	3-	0	110,477-	5-
20-22	3,197,104	518,018	16	111	0	517,907-	16-
FIVE-YEAR AVERAGE							
18-22	2,311,567	327,297	14	66	0	327,231-	14-

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	110,386	8,947	8	25,222	23	16,274	15
1990	274,709	17,946	7	6,108	2	11,838-	4-
1991	219,988	28,331	13	10,535	5	17,797-	8-
1992	96,439	20,194	21	591	1	19,603-	20-
1993	333,576	171,352	51	149,353	45	21,999-	7-
1994	379,055	152,418	40	3,903	1	148,514-	39-
1995	460,753	231,212	50	129,234	28	101,978-	22-
1996	396,766	253,251	64		0	253,251-	64-
1997	3,203,178	315,620	10	242,001	8	73,619-	2-
1998	324,970	117,620	36		0	117,620-	36-
1999	2,130,749	240,280	11		0	240,280-	11-
2000	350,889-		0		0		0
2001	78,195		0	351,548	450	351,548	450
2002	1,140,332	265,297	23	90,564	8	174,733-	15-
2003	513,703	3,992	1		0	3,992-	1-
2004	986,342	37,727	4	158,657	16	120,930	12
2005	842,352	1,104,300-	131-	109,000	13	1,213,300	144
2006	73,523	20,650	28		0	20,650-	28-
2007	29,322		0		0		0
2008	2,778,104	41,832	2		0	41,832-	2-
2009	323,664	894,110-	276-	494,271	153	1,388,381	429
2010							
2011	840,410	513,877	61	74,002	9	439,875-	52-
2012	184,475	35,221	19		0	35,221-	19-
2013	1,217,900	624,900	51		0	624,900-	51-
2014	1,513,562	1,717,212	113		0	1,717,212-	113-
2015	3,616,150	2,294,368	63	2,991	0	2,291,377-	63-
2016	3,717,171	1,003,189	27		0	1,003,189-	27-
2017	1,025,424	105,433	10		0	105,433-	10-
2018	3,999,336	1,122,382	28	1,542,950	39	420,568	11
2019	18,952,812	985,187	5		0	985,187-	5-
2020	2,277,602	1,311,839	58		0	1,311,839-	58-
2021	1,638,566	3,401,934	208		0	3,401,934-	208-
2022	1,761,837	1,067,866	61		0	1,067,866-	61-
TOTAL	55,090,461	14,111,668	26	3,390,930	6	10,720,739-	19-

THREE-YEAR MOVING AVERAGES

89-91	201,694	18,408	9	13,955	7	4,453-	2-
90-92	197,045	22,157	11	5,744	3	16,413-	8-
91-93	216,668	73,292	34	53,493	25	19,800-	9-
92-94	269,690	114,654	43	51,282	19	63,372-	23-

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	391,128	184,994	47	94,163	24	90,830-	23-
94-96	412,191	212,293	52	44,379	11	167,914-	41-
95-97	1,353,566	266,694	20	123,745	9	142,949-	11-
96-98	1,308,304	228,830	17	80,667	6	148,163-	11-
97-99	1,886,299	224,507	12	80,667	4	143,840-	8-
98-00	701,610	119,300	17		0	119,300-	17-
99-01	619,352	80,093	13	117,183	19	37,089	6
00-02	289,213	88,432	31	147,371	51	58,939	20
01-03	577,410	89,763	16	147,371	26	57,608	10
02-04	880,126	102,339	12	83,074	9	19,265-	2-
03-05	780,799	354,193-	45-	89,219	11	443,412	57
04-06	634,072	348,641-	55-	89,219	14	437,860	69
05-07	315,065	361,216-	115-	36,333	12	397,550	126
06-08	960,316	20,828	2		0	20,828-	2-
07-09	1,043,697	284,093-	27-	164,757	16	448,850	43
08-10	1,033,923	284,093-	27-	164,757	16	448,850	43
09-11	388,025	126,744-	33-	189,424	49	316,169	81
10-12	341,628	183,033	54	24,667	7	158,365-	46-
11-13	747,595	391,333	52	24,667	3	366,665-	49-
12-14	971,979	792,444	82		0	792,444-	82-
13-15	2,115,871	1,545,493	73	997	0	1,544,496-	73-
14-16	2,948,961	1,671,590	57	997	0	1,670,593-	57-
15-17	2,786,249	1,134,330	41	997	0	1,133,333-	41-
16-18	2,913,977	743,668	26	514,317	18	229,351-	8-
17-19	7,992,524	737,667	9	514,317	6	223,351-	3-
18-20	8,409,917	1,139,803	14	514,317	6	625,486-	7-
19-21	7,622,993	1,899,654	25		0	1,899,654-	25-
20-22	1,892,668	1,927,213	102		0	1,927,213-	102-
FIVE-YEAR AVERAGE							
18-22	5,726,031	1,577,842	28	308,590	5	1,269,252-	22-

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	24,345		0		0		0
1990	64,210		0		0		0
1991	106,038		0		0		0
1992	54,783		0	5,631	10	5,631	10
1993	139,027		0	5,340	4	5,340	4
1994	37,000		0	15,225	41	15,225	41
1995	31,474		0		0		0
1996							
1997	92,323		0	9,154	10	9,154	10
1998	34,391		0	3,915	11	3,915	11
1999	32,817		0	10,136	31	10,136	31
2000							
2001							
2002							
2003							
2004	387,440		0		0		0
2005	90,709		0		0		0
2006	3,503		0		0		0
2007							
2008							
2009							
2010	17,406	48,832-	281-		0	48,832	281
2011	31,610	36,183-	114-		0	36,183	114
2012							
2013	2,731,795		0		0		0
2014							
2015	2,177,248		0		0		0
2016	1,402,157		0		0		0
2017	662,052	127,087-	19-	497,497	75	624,584	94
2018	370,133		0	53,048	14	53,048	14
2019	24,988		0	103,074	412	103,074	412
2020	567,973		0	18,795	3	18,795	3
2021		1-		47,260		47,261	
2022	521,024	8,755-	2-	231,748	44	240,504	46
TOTAL	9,604,445	220,857-	2-	1,000,822	10	1,221,679	13

THREE-YEAR MOVING AVERAGES

89-91	64,864		0		0		0
90-92	75,010		0	1,877	3	1,877	3
91-93	99,949		0	3,657	4	3,657	4
92-94	76,937		0	8,732	11	8,732	11

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	69,167		0	6,855	10	6,855	10
94-96	22,825		0	5,075	22	5,075	22
95-97	41,266		0	3,051	7	3,051	7
96-98	42,238		0	4,356	10	4,356	10
97-99	53,177		0	7,735	15	7,735	15
98-00	22,403		0	4,684	21	4,684	21
99-01	10,939		0	3,379	31	3,379	31
00-02							
01-03							
02-04	129,147		0		0		0
03-05	159,383		0		0		0
04-06	160,551		0		0		0
05-07	31,404		0		0		0
06-08	1,168		0		0		0
07-09							
08-10	5,802	16,277-	281-		0	16,277	281
09-11	16,338	28,338-	173-		0	28,338	173
10-12	16,338	28,338-	173-		0	28,338	173
11-13	921,135	12,061-	1-		0	12,061	1
12-14	910,598		0		0		0
13-15	1,636,348		0		0		0
14-16	1,193,135		0		0		0
15-17	1,413,819	42,362-	3-	165,832	12	208,194	15
16-18	811,447	42,362-	5-	183,515	23	225,877	28
17-19	352,391	42,362-	12-	217,873	62	260,235	74
18-20	321,031		0	58,305	18	58,305	18
19-21	197,654		0	56,376	29	56,377	29
20-22	362,999	2,919-	1-	99,268	27	102,186	28
FIVE-YEAR AVERAGE							
18-22	296,824	1,751-	1-	90,785	31	92,536	31

DUKE ENERGY INDIANA

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1989	36,660		0		0		0
1990	7,588		0		0		0
1991	6,071		0		0		0
1992	5,878		0		0		0
1993							
1994							
1995	33,411		0		0		0
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	204,655		0		0		0
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017	142,081		0		0		0
2018	48,938		0		0		0
2019	56,170		0	17,962	32	17,962	32
2020	224,027		0		0		0
2021				73,245		73,245	
2022							
TOTAL	765,479		0	91,207	12	91,207	12

THREE-YEAR MOVING AVERAGES

89-91	16,773		0		0		0
90-92	6,512		0		0		0
91-93	3,983		0		0		0
92-94	1,959		0		0		0

DUKE ENERGY INDIANA

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95	11,137		0		0		0
94-96	11,137		0		0		0
95-97	11,137		0		0		0
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	68,218		0		0		0
03-05	68,218		0		0		0
04-06	68,218		0		0		0
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17	47,360		0		0		0
16-18	63,673		0		0		0
17-19	82,396		0	5,987	7	5,987	7
18-20	109,712		0	5,987	5	5,987	5
19-21	93,399		0	30,402	33	30,402	33
20-22	74,676		0	24,415	33	24,415	33
FIVE-YEAR AVERAGE							
18-22	65,827		0	18,241	28	18,241	28

PART IX. DETAILED DEPRECIATION CALCULATIONS

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WABASHRIVER COMMON 2-6						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2018						
NET SALVAGE PERCENT.. 0						
2017	72.94	73	73			
	72.94	73	73			
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -19						
2007	10,425.14	9,478	5,649	6,756	4.90	1,379
2008	4,018.56	3,597	2,144	2,638	4.90	538
2015	2,893,017.51	2,128,271	1,268,575	2,174,116	4.91	442,793
2018	753,045.39	451,234	268,962	627,162	4.91	127,732
	3,660,506.60	2,592,580	1,545,330	2,810,673		572,442
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
2002	13,855.00	12,841	7,654	8,833	5.89	1,500
2004	20,265.71	18,358	10,942	13,174	5.89	2,237
2007	12,628.45	10,949	6,526	8,502	5.90	1,441
2008	26,074.41	22,210	13,238	17,790	5.90	3,015
2015	1,233,577.21	842,622	502,251	965,706	5.90	163,679
	1,306,400.78	906,980	540,612	1,014,005		171,872
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
1970	19,146,301.44	20,432,324	12,178,859	10,605,240	5.84	1,815,966
1971	10,340.43	11,015	6,566	5,740	5.84	983
1972	12,334,555.63	13,113,874	7,816,635	6,861,486	5.84	1,174,912
1973	131,259.31	139,249	83,001	73,198	5.85	12,512
1974	121,749.90	128,893	76,828	68,055	5.85	11,633
1975	17,783.34	18,787	11,198	9,964	5.85	1,703

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
1976	759,940.97	801,019	477,454	426,876	5.85	72,970
1977	17,264.73	18,152	10,820	9,725	5.86	1,660
1978	216,441.90	227,001	135,306	122,260	5.86	20,863
1979	100,297.80	104,924	62,541	56,814	5.86	9,695
1980	132,984.57	138,749	82,703	75,549	5.86	12,892
1981	112,580.86	117,131	69,817	64,154	5.86	10,948
1982	460,190.75	477,284	284,489	263,138	5.87	44,828
1983	4,089.35	4,228	2,520	2,346	5.87	400
1985	369,273.96	379,308	226,090	213,346	5.87	36,345
1986	12,545.65	12,841	7,654	7,275	5.87	1,239
1988	634,280.19	644,058	383,896	370,897	5.88	63,078
1989	86,805.19	87,776	52,320	50,979	5.88	8,670
1990	4,796.82	4,829	2,878	2,830	5.88	481
1991	175,485.03	175,845	104,814	104,013	5.88	17,689
1992	754,799.25	752,638	448,616	449,595	5.88	76,462
1993	163,549.00	162,222	96,694	97,930	5.88	16,655
1994	246,084.46	242,727	144,679	148,161	5.88	25,197
1995	492,546.34	482,766	287,757	298,373	5.89	50,658
1997	258,518.97	250,060	149,050	158,587	5.89	26,925
1998	1,787,040.33	1,716,042	1,022,861	1,103,717	5.89	187,388
1999	86,235.51	82,159	48,972	53,649	5.89	9,108
2000	15,255.16	14,411	8,590	9,564	5.89	1,624
2001	196,290.31	183,736	109,517	124,068	5.89	21,064
2002	163,837.23	151,844	90,508	104,458	5.89	17,735
2003	29,741.67	27,265	16,252	19,141	5.89	3,250
2004	281,779.79	255,261	152,150	183,167	5.89	31,098
2005	80,760.35	72,180	43,023	53,081	5.90	8,997
2006	8,445.17	7,440	4,435	5,615	5.90	952
2007	27,448.88	23,799	14,186	18,479	5.90	3,132
2008	17,324,898.05	14,757,383	8,796,263	11,820,366	5.90	2,003,452
2009	2,895,339.52	2,417,227	1,440,809	2,004,645	5.90	339,770
2010	555,203.75	453,235	270,155	390,538	5.90	66,193
2011	2,232,344.60	1,775,970	1,058,582	1,597,908	5.90	270,832
2012	4,032,221.57	3,115,229	1,856,859	2,941,485	5.90	498,557
2013	739,356.80	551,911	328,971	550,863	5.90	93,367
2014	19,014.14	13,631	8,125	14,502	5.90	2,458
2015	769,555.43	525,662	313,325	602,446	5.90	102,109
2016	9,471,324.65	6,099,911	3,635,903	7,634,973	5.90	1,294,063
2017	20,780,426.05	12,437,303	7,413,359	17,315,348	5.90	2,934,805
2018	28,759,939.79	15,665,160	9,337,351	24,886,977	5.90	4,218,132
2019	2,274,464.16	1,091,956	650,870	2,055,743	5.90	348,431

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
2020	1,647,628.73	657,239	391,753	1,568,925	5.91	265,470
2021	2,853.97	856	510	2,886	5.91	488
2022	17,227.63	2,941	1,753	18,748	5.91	3,172
	130,963,099.08	101,027,451	60,218,265	95,627,823		16,241,011

CAYUGA INLAND CONTAINER

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 5-2029

NET SALVAGE PERCENT.. -19

1975	579,347.16	612,028	364,805	324,619	5.85	55,490
1995	136,597.39	133,885	79,803	82,748	5.89	14,049
1996	19,545.79	19,036	11,347	11,913	5.89	2,023
2007	21,330.10	18,494	11,024	14,359	5.90	2,434
	756,820.44	783,443	466,978	433,638		73,996

GIBSON UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 5-2038

NET SALVAGE PERCENT.. -23

1941	134.89	140	89	77	13.45	6
1945	362.35	372	236	210	13.63	15
1948	196.37	200	127	115	13.76	8
1976	17,837,970.72	16,577,738	10,510,488	11,430,216	14.47	789,925
1977	41,208.57	38,095	24,153	26,534	14.49	1,831
1980	8,478.59	7,708	4,887	5,542	14.53	381
1981	948.72	857	543	624	14.54	43
1982	275,625.34	247,457	156,891	182,128	14.56	12,509
1983	41,866.31	37,342	23,675	27,820	14.57	1,909
1988	13,828.81	11,875	7,529	9,481	14.63	648
1989	95,130.76	80,984	51,345	65,666	14.64	4,485
1992	767,157.17	634,620	402,357	541,246	14.66	36,920
1994	158,596.28	128,321	81,357	113,716	14.68	7,746
1995	44,055.43	35,217	22,328	31,860	14.69	2,169
2001	31,851.83	23,261	14,748	24,430	14.74	1,657
2004	3,144.98	2,159	1,369	2,499	14.76	169
2006	4,866.00	3,176	2,014	3,972	14.77	269

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2007	12,477.46	7,918	5,020	10,327	14.77	699
2008	6,051.13	3,719	2,358	5,085	14.78	344
2010	104,517.44	59,667	37,830	90,727	14.79	6,134
2012	12,247.95	6,372	4,040	11,025	14.80	745
2013	35,855.09	17,644	11,187	32,915	14.80	2,224
2014	160,971.80	74,270	47,088	150,907	14.81	10,190
2015	175,230.57	75,038	47,575	167,959	14.81	11,341
2016	108,853.09	42,618	27,020	106,869	14.82	7,211
2017	266,214.01	93,691	59,401	268,042	14.82	18,087
2018	106,896.30	32,854	20,830	110,653	14.83	7,461
2021	1,258,389.36	182,209	115,523	1,432,296	14.84	96,516
2022	9,579.53	737	467	11,316	14.84	763
	21,582,706.85	18,426,259	11,682,473	14,864,256		1,022,405

GIBSON UNIT 2
 INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
 PROBABLE RETIREMENT YEAR.. 5-2038
 NET SALVAGE PERCENT.. -23

1975	22,051,102.80	20,593,842	13,021,576	14,101,281	14.46	975,192
1976	765,694.18	711,599	449,947	491,857	14.47	33,991
1982	255,561.25	229,443	145,078	169,263	14.56	11,625
1983	42,608.32	38,004	24,030	28,378	14.57	1,948
1988	13,828.82	11,875	7,509	9,501	14.63	649
1989	20,609.00	17,544	11,093	14,256	14.64	974
1993	782,646.02	640,521	405,004	557,650	14.67	38,013
1996	45,583.00	35,975	22,747	33,320	14.70	2,267
2001	28,405.78	20,744	13,117	21,823	14.74	1,481
2004	3,085.62	2,118	1,339	2,456	14.76	166
2006	72,401.71	47,257	29,881	59,173	14.77	4,006
2007	26,108.15	16,567	10,475	21,638	14.77	1,465
2008	6,051.13	3,719	2,352	5,091	14.78	344
2010	104,517.44	59,667	37,728	90,829	14.79	6,141
2012	12,247.95	6,372	4,029	11,036	14.80	746
2013	35,855.09	17,644	11,156	32,945	14.80	2,226

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2019	2,977.92	772	488	3,175	14.83	214
2021	1,194,254.55	172,923	109,340	1,359,593	14.84	91,617
2022	537,965.30	41,383	26,167	635,531	14.84	42,826
	26,001,504.03	22,667,969	14,333,055	17,648,795		1,215,891

GIBSON UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
 PROBABLE RETIREMENT YEAR.. 5-2034
 NET SALVAGE PERCENT.. -23

1978	32,936,532.64	32,471,126	20,646,152	19,865,783	10.70	1,856,615
1979	3,222.00	3,162	2,010	1,953	10.71	182
1981	362,569.63	352,519	224,143	221,818	10.73	20,673
1982	230,741.00	223,269	141,961	141,850	10.73	13,220
1983	41,866.31	40,295	25,621	25,875	10.74	2,409
1988	13,828.82	12,918	8,214	8,796	10.77	817
1989	24,437.61	22,674	14,417	15,641	10.77	1,452
1990	50,197.09	46,228	29,393	32,349	10.78	3,001
2001	31,582.90	25,878	16,454	22,393	10.83	2,068
2003	19,617.26	15,564	9,896	14,233	10.83	1,314
2004	2,216.43	1,726	1,097	1,629	10.84	150
2006	1,671.01	1,248	794	1,262	10.84	116
2008	6,051.13	4,295	2,731	4,712	10.85	434
2010	104,517.44	69,702	44,319	84,238	10.85	7,764
2012	12,247.95	7,539	4,794	10,271	10.86	946
2013	35,855.09	21,031	13,372	30,730	10.86	2,830
2019	3,977.55	1,309	832	4,060	10.87	374
2021	777,426.79	147,231	93,614	862,621	10.88	79,285
2022	300,365.59	30,812	19,591	349,858	10.88	32,156
	34,958,924.24	33,498,526	21,299,405	21,700,072		2,025,806

GIBSON UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
 PROBABLE RETIREMENT YEAR.. 5-2034
 NET SALVAGE PERCENT.. -23

1979	24,858,101.32	24,397,998	15,538,054	15,037,411	10.71	1,404,053
1981	540,174.54	525,200	334,478	329,937	10.73	30,749

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1982	237,858.16	230,155	146,576	145,990	10.73	13,606
1983	41,866.32	40,295	25,662	25,833	10.74	2,405
1988	72,783.63	67,988	43,299	46,225	10.77	4,292
1989	8,410.01	7,803	4,969	5,375	10.77	499
1999	40,893.41	34,460	21,946	28,353	10.82	2,620
2001	31,265.58	25,618	16,315	22,142	10.83	2,045
2004	2,454.82	1,911	1,217	1,802	10.84	166
2006	14,892.00	11,123	7,084	11,233	10.84	1,036
2008	6,051.13	4,295	2,735	4,708	10.85	434
2010	104,517.44	69,702	44,390	84,166	10.85	7,757
2012	12,247.95	7,539	4,801	10,264	10.86	945
2013	88,825.88	52,102	33,182	76,074	10.86	7,005
2014	146,529.45	81,227	51,730	128,501	10.86	11,833
2020	36,443.16	9,645	6,142	38,683	10.87	3,559
2021	416,592.87	78,896	50,246	462,164	10.88	42,478
2022	19,263.12	1,976	1,258	22,435	10.88	2,062
2023	875,722.94	24,193	15,407	1,061,732	10.88	97,586
	27,554,893.73	25,672,126	16,349,492	17,543,027		1,635,130

GIBSON UNIT 5

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 5-2030

NET SALVAGE PERCENT.. -23

1982	23,078,617.28	24,215,842	14,536,978	13,849,722	6.85	2,021,857
1983	11,320.77	11,837	7,106	6,819	6.85	995
1985	16,467.51	17,090	10,259	9,996	6.85	1,459
1987	34,231.76	35,221	21,143	20,962	6.86	3,056
1988	56,857.43	58,239	34,961	34,973	6.86	5,098
1989	20,470.65	20,869	12,528	12,651	6.86	1,844
1993	15,639.62	15,594	9,361	9,876	6.87	1,438
1999	31,258.54	29,778	17,876	20,572	6.88	2,990
2001	19,636.69	18,337	11,008	13,145	6.88	1,911
2007	9,122.52	7,818	4,693	6,527	6.89	947
2011	147,059.51	114,557	68,770	112,114	6.89	16,272
2014	78,444.93	54,430	32,675	63,812	6.90	9,248
2015	77,091.02	50,734	30,456	64,366	6.90	9,328
2016	17,881.86	11,037	6,626	15,369	6.90	2,227
2018	132,591.30	68,285	40,992	122,095	6.90	17,695

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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2030						
NET SALVAGE PERCENT.. -23						
2019	62,511.08	28,127	16,885	60,004	6.90	8,696
2020	37,333.71	13,883	8,334	37,586	6.90	5,447
2021	429,527.74	118,264	70,995	457,324	6.90	66,279
2022	72,672.61	11,315	6,792	82,595	6.90	11,970
2023	642,453.65	27,634	16,589	773,629	6.90	112,120
	24,991,190.18	24,928,891	14,965,027	15,774,137		2,300,877
GIBSON 3 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1993	391,692.00	352,081	228,236	253,545	10.79	23,498
	391,692.00	352,081	228,236	253,545		23,498
GIBSON 4 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1994	33,308,422.02	29,661,816	19,270,537	21,698,822	10.80	2,009,150
1998	28,587.51	24,401	15,853	19,310	10.81	1,786
2000	55,810.25	46,409	30,151	38,496	10.82	3,558
2005	4,080.00	3,114	2,023	2,995	10.84	276
2014	25,628.86	14,207	9,230	22,294	10.86	2,053
2022	203,591.92	20,885	13,568	236,850	10.88	21,769
	33,626,120.56	29,770,832	19,341,362	22,018,766		2,038,592
GIBSON 5 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2030						
NET SALVAGE PERCENT.. -23						
1982	2,445,198.70	2,565,689	1,540,206	1,467,389	6.85	214,217
1983	48,881.50	51,112	30,683	29,441	6.85	4,298
1987	7,135.68	7,342	4,407	4,369	6.86	637

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON 5 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2030						
NET SALVAGE PERCENT.. -23						
2003	19,651.65	17,927	10,762	13,410	6.88	1,949
2006	9,055.45	7,900	4,742	6,396	6.89	928
2022	7,993.06	1,244	747	9,085	6.90	1,317
	2,537,916.04	2,651,214	1,591,547	1,530,090		223,346

GIBSON COMMON 1-2
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -23

1975	1,182,698.62	1,104,539	727,748	726,971	14.46	50,275
1976	114,896.27	106,779	70,354	70,969	14.47	4,905
1977	7,420.26	6,860	4,520	4,607	14.49	318
1979	125,989.46	115,198	75,901	79,066	14.52	5,445
1981	553.50	500	329	351	14.54	24
1985	32,686.18	28,749	18,942	21,262	14.59	1,457
1986	135,670.83	118,438	78,035	88,840	14.60	6,085
1987	6,249.10	5,412	3,566	4,121	14.61	282
1989	18,275.30	15,558	10,251	12,228	14.64	835
1997	18,880.94	14,700	9,685	13,538	14.71	920
2006	5,812,280.33	3,793,744	2,499,585	4,649,520	14.77	314,795
2011	273,669.25	149,537	98,525	238,088	14.80	16,087
2013	508,987.16	250,472	165,029	461,026	14.80	31,150
2015	12,367.62	5,296	3,489	11,723	14.81	792
2020	1,343,990.29	275,821	181,730	1,471,378	14.83	99,216
2021	53,956.10	7,813	5,148	61,218	14.84	4,125
	9,648,571.21	5,999,416	3,952,837	7,914,906		536,711

GIBSON COMMON 1-3
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -23

1975	3,920,157.16	3,661,091	2,410,364	2,411,430	14.46	166,766
1976	253,651.24	235,731	155,199	156,792	14.47	10,836
1977	334.84	310	204	208	14.49	14
1978	176,689.44	162,485	106,976	110,352	14.50	7,610
1979	29,040.37	26,553	17,482	18,238	14.52	1,256

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1980	224,886.67	204,440	134,598	142,013	14.53	9,774
1981	80,220.81	72,491	47,726	50,945	14.54	3,504
1982	13,713,826.52	12,312,295	8,106,084	8,761,923	14.56	601,780
1983	457,836.77	408,360	268,853	294,286	14.57	20,198
1986	6,759.67	5,901	3,885	4,429	14.60	303
1988	1,205,043.55	1,034,815	681,294	800,909	14.63	54,744
1989	339,287.88	288,834	190,161	227,164	14.64	15,517
1990	152,494.11	128,626	84,684	102,884	14.65	7,023
1991	98,403.74	82,209	54,124	66,912	14.66	4,564
1992	5,396,936.88	4,464,543	2,939,335	3,698,897	14.66	252,312
1993	3,307,924.93	2,707,223	1,782,363	2,286,385	14.67	155,854
1994	480,650.57	388,897	256,039	335,161	14.68	22,831
1995	3,138,946.41	2,509,202	1,651,991	2,208,913	14.69	150,368
1996	57,327.23	45,244	29,787	40,725	14.70	2,770
1998	73,909.88	56,711	37,337	53,572	14.72	3,639
1999	2,216,003.17	1,674,824	1,102,659	1,623,025	14.72	110,260
2000	419,789.91	312,051	205,446	310,896	14.73	21,106
2001	216,126.61	157,832	103,912	161,923	14.74	10,985
2002	1,943,132.22	1,392,612	916,858	1,473,194	14.74	99,945
2004	416,880.32	286,163	188,402	324,361	14.76	21,976
2005	26,816.16	17,977	11,836	21,148	14.76	1,433
2006	9,343.42	6,099	4,015	7,477	14.77	506
2007	1,372,339.83	870,828	573,330	1,114,648	14.77	75,467
2016	312,878.01	122,498	80,649	304,191	14.82	20,526
2017	41,332,730.29	14,546,637	9,577,114	41,262,144	14.82	2,784,220
2019	78,468.30	20,341	13,392	83,124	14.83	5,605
2022	268,229.81	20,633	13,584	316,338	14.84	21,317
	81,727,066.72	48,224,456	31,749,684	68,774,608		4,665,009

GIBSON COMMON 1-4

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 5-2038

NET SALVAGE PERCENT.. -23

1975	125,814.12	117,500	80,088	74,664	14.46	5,163
1976	31,843.87	29,594	20,171	18,997	14.47	1,313
1978	34,820.00	32,021	21,825	21,003	14.50	1,448
1980	55,116.23	50,105	34,151	33,641	14.53	2,315
2001	126,927.76	92,692	63,179	92,942	14.74	6,305

DUKE ENERGY INDIANA

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2002	81,390.57	58,331	39,758	60,352	14.74	4,094
2009	382,245.31	226,768	154,565	315,597	14.79	21,339
2011	231,430.57	126,457	86,193	198,467	14.80	13,410
2012	56,639.77	29,469	20,086	49,581	14.80	3,350
2015	350,110.99	149,926	102,189	328,447	14.81	22,177
2019	265,606.43	68,851	46,929	279,767	14.83	18,865
2020	485,632.11	99,664	67,931	529,397	14.83	35,698
2021	796,012.23	115,259	78,560	900,535	14.84	60,683
2022	241,963.96	18,613	12,687	284,929	14.84	19,200
2023	3,727,209.11	75,965	51,778	4,532,690	14.84	305,437
	6,992,763.03	1,291,215	880,090	7,721,009		520,797

GIBSON COMMON 1-5
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -23

1971	119.36	114	77	70	14.39	5
1974	64,484.24	60,519	41,024	38,292	14.44	2,652
1975	14,507,085.69	13,548,376	9,184,028	8,659,687	14.46	598,872
1976	2,868,380.22	2,665,732	1,807,018	1,721,090	14.47	118,942
1978	636,032.47	584,902	396,487	385,833	14.50	26,609
1979	234,554.70	214,464	145,379	143,124	14.52	9,857
1981	11,156.47	10,081	6,834	6,889	14.54	474
1982	6,652,123.54	5,972,287	4,048,430	4,133,682	14.56	283,907
1983	77,829.22	69,419	47,057	48,673	14.57	3,341
1984	15,461.68	13,697	9,285	9,733	14.58	668
1985	1,856.01	1,632	1,106	1,177	14.59	81
1986	59,463.54	51,910	35,188	37,952	14.60	2,599
1988	255,862.80	219,719	148,941	165,770	14.63	11,331
1989	6,123.88	5,213	3,534	3,999	14.64	273
1990	25,825.05	21,783	14,766	16,999	14.65	1,160
1991	221,879.03	185,364	125,653	147,259	14.66	10,045
1992	0.01		0			
1995	75,031.70	59,979	40,658	51,631	14.69	3,515
1998	83,148.61	63,800	43,248	59,025	14.72	4,010
1999	26,049.92	19,688	13,346	18,696	14.72	1,270
2000	101,275.18	75,283	51,032	73,536	14.73	4,992
2001	9,950.83	7,267	4,926	7,313	14.74	496

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2002	59,561.67	42,687	28,936	44,325	14.74	3,007
2003	530,991.90	372,749	252,675	400,445	14.75	27,149
2004	19,277.39	13,233	8,970	14,741	14.76	999
2006	80,819.10	52,752	35,759	63,649	14.77	4,309
2007	1,261,235.05	800,326	542,516	1,008,803	14.77	68,301
2008	32,733,483.21	20,117,403	13,636,970	26,625,214	14.78	1,801,435
2010	958,940.49	547,440	371,093	808,404	14.79	54,659
2011	597,058.87	326,242	221,149	513,233	14.80	34,678
2012	130,914.56	68,114	46,172	114,853	14.80	7,760
2013	440,956.24	216,994	147,094	395,283	14.80	26,708
2014	276,871.99	127,745	86,594	253,958	14.81	17,148
2015	6,902,982.22	2,956,026	2,003,799	6,486,869	14.81	438,006
2016	37,356,328.62	14,625,798	9,914,380	36,033,905	14.82	2,431,438
2017	5,303,448.56	1,866,495	1,265,240	5,258,002	14.82	354,791
2018	81,029,031.60	24,903,471	16,881,299	82,784,410	14.83	5,582,226
2019	4,326,369.97	1,121,492	760,225	4,561,210	14.83	307,566
2020	1,129,286.74	231,758	157,102	1,231,921	14.83	83,070
2021	20,502,902.97	2,968,730	2,012,411	23,206,160	14.84	1,563,757
2022	2,948,821.24	226,836	153,765	3,473,285	14.84	234,049
2023	186,694.10	3,805	2,579	227,054	14.84	15,300
	222,709,670.64	95,441,325	64,696,745	209,236,150		14,141,455

GIBSON COMMON 3-4
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -23

1978	632,193.99	623,261	420,250	357,348	10.70	33,397
1989	6,811.04	6,319	4,261	4,117	10.77	382
1997	15,613.94	13,483	9,091	10,114	10.81	936
2001	103,774.08	85,029	57,333	70,309	10.83	6,492
2014	82,063.84	45,491	30,674	70,265	10.86	6,470
2017	958,672.70	417,130	281,261	897,906	10.87	82,604
2021	66,562.52	12,606	8,500	73,372	10.88	6,744
	1,865,692.11	1,203,319	811,370	1,483,431		137,025

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 4-5						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1982	3,765,786.42	3,643,837	2,373,291	2,258,626	10.73	210,496
1983	86,343.31	83,103	54,126	52,076	10.74	4,849
1987	10,616.68	9,984	6,503	6,556	10.76	609
1988	29,015.25	27,103	17,653	18,036	10.77	1,675
1995	613,414.60	541,075	352,411	402,089	10.80	37,230
1996	16,581.50	14,473	9,427	10,969	10.81	1,015
1999	60,731.80	51,177	33,332	41,368	10.82	3,823
2001	5,519,695.60	4,522,643	2,945,672	3,843,554	10.83	354,899
2002	38,888.81	31,372	20,433	27,400	10.83	2,530
2003	13,529.42	10,734	6,991	9,650	10.83	891
2004	6,575.79	5,120	3,335	4,753	10.84	438
2017	90,036.83	39,176	25,516	85,229	10.87	7,841
2020	93,640.72	24,782	16,141	99,037	10.87	9,111
2023	160,916.88	4,445	2,895	195,033	10.88	17,926
	10,505,773.61	9,009,024	5,867,726	7,054,376		653,333

GIBSON COMMON 3-5
 INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
 PROBABLE RETIREMENT YEAR.. 5-2034
 NET SALVAGE PERCENT.. -23

1978	426,710.94	420,681	276,458	248,396	10.70	23,215
1979	1,757.06	1,725	1,134	1,028	10.71	96
1982	415,429.15	401,976	264,166	246,812	10.73	23,002
1989	12,437.56	11,540	7,584	7,714	10.77	716
1995	7,333.43	6,469	4,251	4,769	10.80	442
1996	42,400.42	37,010	24,322	27,831	10.81	2,575
2000	254,537.49	211,658	139,095	173,986	10.82	16,080
2009	22,619.67	15,586	10,243	17,580	10.85	1,620
2010	2,665.71	1,778	1,168	2,110	10.85	194
2011	103,654.86	66,554	43,737	83,758	10.86	7,713
2014	410,466.10	227,536	149,529	355,344	10.86	32,720

DUKE ENERGY INDIANA

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 3-5						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
2015	10,308.42	5,351	3,517	9,163	10.86	844
2021	113,564.80	21,507	14,134	125,551	10.88	11,540
2023	46,840.63	1,294	850	56,764	10.88	5,217
	1,870,726.24	1,430,665	940,187	1,360,806		125,974
	643,652,111.03	425,877,845	271,460,494	514,764,113		48,325,170
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 7.51

DUKE ENERGY INDIANA

ACCOUNT 311.20 STRUCTURES AND IMPROVEMENTS - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT IGCC						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -11						
1944	16,205.56	14,157	12,496	5,492	14.55	377
1946	4,713.62	4,086	3,607	1,625	14.89	109
1950	20,936.49	17,864	15,768	7,471	15.55	480
1987	44,644.38	30,160	26,622	22,934	19.82	1,157
2013	129,960,097.73	44,264,864	39,071,851	105,183,858	20.94	5,023,107
2014	292,673.38	92,597	81,734	243,134	20.97	11,594
2015	407,087.47	118,208	104,340	347,527	21.00	16,549
2016	1,819,022.66	478,571	422,427	1,596,689	21.02	75,960
2017	1,441,572.49	336,719	297,216	1,302,929	21.05	61,897
2018	3,571,624.96	721,817	637,136	3,327,368	21.07	157,920
2019	13,442,720.40	2,257,760	1,992,887	12,928,533	21.09	613,017
2020	2,469,590.32	322,891	285,010	2,456,235	21.12	116,299
2021	764,273.06	69,624	61,456	786,887	21.14	37,223
2022	6,525,407.42	311,240	274,726	6,968,476	21.16	329,323
2023	57,133.79	681	601	62,817	21.18	2,966
	160,837,703.73	49,041,239	43,287,877	135,241,974		6,447,978
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.0 4.01

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -19						
1970	19,841,876.45	21,155,966	16,779,105	6,832,728	4.36	1,567,139
1972	413.82	440	349	143	4.39	33
1974	77,750.82	82,445	65,388	27,135	4.43	6,125
1976	2,023,511.44	2,139,152	1,696,593	711,386	4.46	159,504
1977	71,448.23	75,417	59,814	25,209	4.47	5,640
1978	40,146.88	42,297	33,546	14,228	4.49	3,169
1979	41,214.50	43,348	34,380	14,665	4.50	3,259
1980	818,303.81	858,856	681,171	292,610	4.52	64,737
1982	121,543.16	127,064	100,776	43,860	4.54	9,661
1986	11,254.16	11,650	9,240	4,153	4.59	905
1987	359,160.63	370,792	294,081	133,321	4.60	28,983
1988	566,010.90	582,603	462,071	211,482	4.61	45,875
1990	465,990.63	476,562	377,968	176,561	4.63	38,134
1991	260,340.70	265,302	210,415	99,391	4.64	21,420
1992	92,134.89	93,532	74,182	35,459	4.65	7,626
1993	4,352,507.06	4,400,386	3,490,010	1,689,473	4.66	362,548
1995	4,520,325.97	4,528,416	3,591,553	1,787,635	4.68	381,973
1996	1,684,349.24	1,678,865	1,331,532	672,843	4.69	143,463
1997	1,402,592.90	1,390,415	1,102,758	566,327	4.70	120,495
1998	19,892.13	19,602	15,547	8,125	4.71	1,725
1999	2,689,092.94	2,633,041	2,088,303	1,111,717	4.72	235,533
2000	79,948.65	77,737	61,654	33,485	4.73	7,079
2001	1,613,099.62	1,556,652	1,234,603	684,985	4.74	144,512
2002	1,065,736.84	1,019,908	808,904	459,323	4.75	96,700
2003	313,234.28	297,055	235,599	137,150	4.76	28,813
2004	1,015,186.41	953,736	756,422	451,650	4.76	94,884
2005	38,852,907.07	36,099,794	28,631,272	17,603,687	4.77	3,690,500
2006	18,439.05	16,924	13,423	8,520	4.78	1,782
2007	757,895.25	686,216	544,248	357,647	4.79	74,665
2008	197,239,149.56	175,883,377	139,495,668	95,218,920	4.80	19,837,275
2009	324,208.80	284,391	225,555	160,254	4.80	33,386
2010	1,271,985.54	1,094,030	867,691	645,972	4.81	134,298
2011	2,387,946.41	2,008,511	1,592,979	1,248,677	4.82	259,062
2013	1,158,002.12	921,828	731,115	646,907	4.83	133,935
2014	7,085,911.59	5,442,333	4,316,394	4,115,841	4.84	850,380
2015	201,288,561.54	148,057,983	117,426,942	122,106,446	4.85	25,176,587
2016	1,660,605.63	1,158,758	919,028	1,057,093	4.86	217,509
2017	96,773.22	63,242	50,158	65,002	4.86	13,375
2018	2,011,057.78	1,206,320	956,750	1,436,409	4.87	294,951
2019	66,312.77	35,350	28,037	50,876	4.88	10,425

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -19						
2020	2,097,782.86	946,446	750,640	1,745,721	4.88	357,730
2021	1,745,947.06	600,947	476,620	1,601,057	4.89	327,415
2022	3,006,466.30	601,339	476,931	3,100,764	4.90	632,809
	504,617,019.61	419,989,028	333,099,414	267,394,839		55,626,019
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
1972	15,878,960.61	16,553,808	13,129,066	5,766,897	5.16	1,117,616
1974	92,338.99	95,924	76,079	33,805	5.21	6,488
1976	2,096,006.38	2,169,472	1,720,640	773,608	5.25	147,354
1977	97,189.62	100,400	79,629	36,027	5.27	6,836
1979	25,766.79	26,497	21,015	9,647	5.32	1,813
1981	714,583.46	731,568	580,217	270,137	5.35	50,493
1984	1,020,295.36	1,035,999	821,666	392,486	5.41	72,548
1986	25,856.58	26,098	20,699	10,071	5.44	1,851
1987	328,400.35	330,332	261,991	128,805	5.46	23,591
1988	65,328.66	65,497	51,947	25,794	5.47	4,716
1989	208,436.84	208,153	165,089	82,951	5.49	15,109
1990	829,144.75	824,639	654,033	332,649	5.51	60,372
1992	98,016.11	96,633	76,641	39,998	5.54	7,220
1993	4,339,671.01	4,258,613	3,377,568	1,786,641	5.55	321,917
1994	3,646,569.90	3,560,623	2,823,982	1,515,436	5.56	272,560
1995	249,940.89	242,637	192,439	104,991	5.58	18,816
1996	145,329.80	140,270	111,250	61,692	5.59	11,036
1998	4,511,671.01	4,297,044	3,408,048	1,960,840	5.62	348,904
1999	252,305.77	238,553	189,200	111,044	5.63	19,724
2000	1,170,871.04	1,098,353	871,120	522,217	5.64	92,592
2001	359,291.77	333,978	264,883	162,674	5.66	28,741
2002	867,096.58	798,473	633,281	398,564	5.67	70,293
2003	149,398.85	136,160	107,990	69,794	5.68	12,288
2004	558,820.86	503,569	399,388	265,609	5.69	46,680
2005	136,566.58	121,544	96,398	66,116	5.70	11,599
2006	41,664,225.43	36,547,221	28,986,133	20,594,295	5.72	3,600,401
2007	619,034.94	534,691	424,071	312,580	5.73	54,551
2008	211,421,289.01	179,492,805	142,358,357	109,232,977	5.74	19,030,135
2009	115,682.21	96,327	76,398	61,263	5.75	10,654

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
2010	3,848,840.53	3,135,367	2,486,705	2,093,415	5.76	363,440
2011	1,735,982.23	1,378,810	1,093,554	972,265	5.77	168,503
2012	1,054,345.14	813,554	645,242	609,429	5.78	105,438
2014	3,586,227.96	2,571,108	2,039,183	2,228,428	5.80	384,212
2015	145,607,896.01	99,394,818	78,831,477	94,441,919	5.82	16,227,134
2016	93,061.63	59,906	47,512	63,231	5.83	10,846
2017	3,911,927.72	2,341,469	1,857,053	2,798,141	5.84	479,134
2019	2,718,174.74	1,307,695	1,037,152	2,197,476	5.85	375,637
2020	570,443.89	228,833	181,491	497,337	5.86	84,870
2021	2,474,499.84	745,528	591,289	2,353,366	5.87	400,914
2022	422,684.82	73,110	57,985	445,010	5.88	75,682
2023	360,352.70	17,462	13,849	414,970	5.89	70,453
	458,072,527.36	366,733,541	290,861,710	254,244,598		44,213,161

CAYUGA COMMON 1-2
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5
PROBABLE RETIREMENT YEAR.. 5-2029
NET SALVAGE PERCENT.. -19

1948	2,257.05	2,450	1,943	743	3.94	189
1970	3,408,292.50	3,564,621	2,827,153	1,228,715	5.11	240,453
1972	113,014.47	117,818	93,443	41,044	5.16	7,954
1974	142,241.11	147,763	117,193	52,074	5.21	9,995
1975	97,852.95	101,470	80,477	35,968	5.23	6,877
1981	160,935.32	164,761	130,674	60,839	5.35	11,372
1984	24,322.14	24,696	19,587	9,357	5.41	1,730
1985	26,217.02	26,539	21,048	10,150	5.43	1,869
1986	73,902.62	74,592	59,160	28,784	5.44	5,291
1987	2,214.27	2,227	1,766	869	5.46	159
1989	140,235.39	140,044	111,071	55,809	5.49	10,166
1991	107,202.29	106,186	84,218	43,353	5.52	7,854
1992	30,199.54	29,773	23,613	12,324	5.54	2,225
1993	154,228.84	151,348	120,036	63,496	5.55	11,441
1994	35,467.21	34,631	27,466	14,740	5.56	2,651
1995	79,160.92	76,848	60,949	33,252	5.58	5,959
1996	36,844.87	35,562	28,205	15,641	5.59	2,798
1997	748,212.37	717,721	569,235	321,138	5.60	57,346
1998	158,465.64	150,927	119,702	68,872	5.62	12,255
1999	172,445.35	163,045	129,313	75,897	5.63	13,481

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
2000	659,026.80	618,210	490,311	293,931	5.64	52,115
2001	1,505,751.12	1,399,663	1,110,093	681,751	5.66	120,451
2002	1,198,592.69	1,103,733	875,387	550,939	5.67	97,167
2003	663,427.94	604,638	479,547	309,932	5.68	54,565
2004	717,234.05	646,319	512,605	340,904	5.69	59,913
2005	202,949.36	180,625	143,256	98,253	5.70	17,237
2006	1,137,761.39	998,027	791,550	562,386	5.72	98,319
2007	1,709,303.24	1,476,410	1,170,962	863,109	5.73	150,630
2008	2,553,887.91	2,168,204	1,719,634	1,319,492	5.74	229,877
2010	291,700.40	237,627	188,465	158,658	5.76	27,545
2011	335,165.06	266,206	211,132	187,715	5.77	32,533
2012	1,361,647.70	1,050,674	833,305	787,056	5.78	136,169
2013	2,822,647.97	2,105,827	1,670,162	1,688,789	5.79	291,673
2014	2,019,217.87	1,447,657	1,148,158	1,254,711	5.80	216,329
2015	71,285,058.55	48,660,585	38,593,419	46,235,801	5.82	7,944,296
2016	2,569,781.99	1,654,216	1,311,983	1,746,058	5.83	299,495
2017	574,001.87	343,567	272,488	410,574	5.84	70,304
2018	77,829,374.96	42,356,513	33,593,568	59,023,389	5.85	10,089,468
2019	10,942,191.59	5,264,214	4,175,125	8,846,083	5.85	1,512,151
2020	311,114.17	124,803	98,983	271,243	5.86	46,287
2021	2,255,153.01	679,442	538,875	2,144,757	5.87	365,376
2022	624,060.87	107,942	85,610	657,022	5.88	111,738
2023	32,100.24	1,555	1,233	36,966	5.89	6,276
	189,314,862.62	119,329,679	94,642,107	130,642,580		22,441,979

CAYUGA INLAND CONTAINER

INTERIM SURVIVOR CURVE.. IOWA 45-S0.5

PROBABLE RETIREMENT YEAR.. 5-2029

NET SALVAGE PERCENT.. -19

1975	2,006,836.26	2,081,021	1,650,488	737,647	5.23	141,041
1993	48,685.51	47,776	37,892	20,044	5.55	3,612
1994	279,892.90	273,296	216,755	116,317	5.56	20,920
1995	20,496.47	19,898	15,781	8,609	5.58	1,543
2001	22,263.40	20,695	16,414	10,080	5.66	1,781
2002	20,974.28	19,314	15,318	9,641	5.67	1,700
2003	37,911.42	34,552	27,404	17,711	5.68	3,118
	2,437,060.24	2,496,552	1,980,052	920,050		173,715

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1976	13,006,535.22	11,963,973	10,490,802	5,507,236	10.82	508,987
1978	177,441.60	161,427	141,550	76,703	11.05	6,941
1979	164,800.22	149,085	130,728	71,977	11.16	6,450
1980	194,258.20	174,699	153,188	85,750	11.27	7,609
1981	441,185.72	394,448	345,878	196,780	11.37	17,307
1982	83,355.18	74,049	64,931	37,596	11.48	3,275
1983	88,459.15	78,082	68,467	40,337	11.58	3,483
1984	502,955.73	440,970	386,672	231,964	11.68	19,860
1985	171,613.43	149,467	131,063	80,022	11.77	6,799
1988	224,281.38	190,979	167,463	108,403	12.05	8,996
1989	645,097.60	544,820	477,734	315,736	12.14	26,008
1990	105,570.91	88,388	77,504	52,348	12.23	4,280
1992	42,205,711.96	34,687,246	30,416,070	21,496,956	12.40	1,733,625
1994	139,649.59	112,387	98,548	73,221	12.57	5,825
1996	1,716,988.77	1,350,072	1,183,832	928,064	12.73	72,904
1997	4,566,816.21	3,545,286	3,108,741	2,508,443	12.81	195,819
1999	1,035,097.09	781,357	685,145	588,024	12.96	45,372
2000	44,857.14	33,326	29,222	25,952	13.04	1,990
2002	913,600.44	655,415	574,711	549,017	13.19	41,624
2004	419,058.46	288,606	253,069	262,373	13.33	19,683
2005	133,795,289.03	89,987,540	78,907,022	85,661,184	13.41	6,387,859
2006	409,804.24	268,785	235,688	268,371	13.48	19,909
2007	2,752,765.59	1,756,098	1,539,863	1,846,039	13.55	136,239
2008	1,752,427.14	1,084,037	950,555	1,204,930	13.62	88,468
2009	2,147,688.26	1,284,136	1,126,015	1,515,641	13.69	110,712
2010	16,130,398.20	9,283,318	8,140,227	11,700,163	13.76	850,303
2011	5,089,209.47	2,808,990	2,463,108	3,796,620	13.82	274,719
2012	3,883,344.87	2,041,721	1,790,316	2,986,198	13.89	214,989
2013	974,535.37	484,794	425,099	773,579	13.96	55,414
2014	8,924,396.78	4,170,385	3,656,869	7,320,139	14.02	522,121
2015	3,081,714.07	1,336,078	1,171,561	2,618,947	14.09	185,873
2016	34,974,246.38	13,893,628	12,182,851	30,835,472	14.15	2,179,185
2017	4,819,814.43	1,719,584	1,507,845	4,420,527	14.22	310,867
2018	9,148,881.38	2,861,782	2,509,400	8,743,725	14.28	612,306
2019	2,040,579.67	538,828	472,480	2,037,433	14.34	142,080
2020	15,547,697.02	3,251,597	2,851,215	16,272,452	14.40	1,130,031

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2021	999,029.43	147,997	129,774	1,099,033	14.46	76,005
2022	27,632,014.57	2,168,055	1,901,094	32,086,284	14.53	2,208,278
2023	4,715,305.41	97,843	85,795	5,714,030	14.57	392,178
	345,666,475.31	195,049,278	171,032,097	254,137,668		18,634,373
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1910	100,898.67	124,105	124,105			
1975	12,342,641.10	11,414,324	9,975,189	5,206,260	10.70	486,566
1976	192,168.36	176,765	154,478	81,889	10.82	7,568
1977	25,320.75	23,161	20,241	10,904	10.94	997
1978	69,487.37	63,216	55,246	30,224	11.05	2,735
1979	522,420.06	472,602	413,016	229,561	11.16	20,570
1980	217,821.60	195,890	171,192	96,729	11.27	8,583
1981	310,423.07	277,538	242,546	139,275	11.37	12,249
1982	154,339.58	137,108	119,821	70,016	11.48	6,099
1983	58,410.44	51,558	45,057	26,787	11.58	2,313
1984	1,352,822.01	1,186,095	1,036,550	627,421	11.68	53,718
1986	257,787.70	222,868	194,768	122,310	11.87	10,304
1987	324,252.58	278,252	243,170	155,661	11.96	13,015
1988	595,401.76	506,995	443,072	289,272	12.05	24,006
1989	498,501.29	421,012	367,930	245,226	12.14	20,200
1990	213,464.27	178,720	156,187	106,374	12.23	8,698
1992	527,046.66	433,159	378,546	269,722	12.40	21,752
1993	31,787,845.59	25,864,413	22,603,389	16,495,661	12.48	1,321,768
1995	1,480,064.16	1,177,741	1,029,250	791,229	12.65	62,548
1996	236,535.62	185,988	162,538	128,400	12.73	10,086
1997	5,680,824.43	4,410,106	3,854,073	3,133,341	12.81	244,601
1998	9,620.38	7,369	6,440	5,393	12.88	419
2001	13,017,289.72	9,512,614	8,313,249	7,698,017	13.11	587,187
2002	102,403,267.49	73,463,848	64,201,415	61,754,604	13.19	4,681,926
2003	2,640,299.07	1,857,544	1,623,342	1,624,226	13.26	122,491
2004	282,565.77	194,603	170,067	177,489	13.33	13,315
2005	15,235,094.84	10,246,764	8,954,837	9,784,330	13.41	729,629
2006	331,196.51	217,227	189,839	217,533	13.48	16,137
2007	15,471,203.53	9,869,692	8,625,306	10,404,274	13.55	767,843

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2008	621,978.43	384,751	336,241	428,792	13.62	31,483
2009	3,850,262.94	2,302,131	2,011,875	2,723,949	13.69	198,974
2010	4,255,203.41	2,448,942	2,140,176	3,093,725	13.76	224,835
2011	8,036,989.86	4,436,018	3,876,718	6,008,779	13.82	434,789
2012	379,114.75	199,325	174,194	292,117	13.89	21,031
2013	33,914,926.36	16,871,360	14,744,193	26,971,166	13.96	1,932,032
2014	377,747.08	176,522	154,266	310,363	14.02	22,137
2015	4,007,593.16	1,737,494	1,518,428	3,410,911	14.09	242,080
2016	1,693,813.39	672,873	588,036	1,495,354	14.15	105,679
2017	15,004,896.54	5,353,354	4,678,395	13,777,628	14.22	968,891
2018	3,051,344.98	954,465	834,125	2,919,030	14.28	204,414
2019	9,457,749.54	2,497,379	2,182,506	9,450,526	14.34	659,032
2020	2,038,026.61	426,227	372,488	2,134,285	14.40	148,214
2021	20,779,372.81	3,078,281	2,690,167	22,868,462	14.46	1,581,498
2022	21,198,693.68	1,663,286	1,453,576	24,620,817	14.53	1,694,482
2023	3,173,923.70	65,859	57,555	3,846,371	14.57	263,993
	338,180,651.62	196,439,544	171,687,797	244,274,404		17,990,887

GIBSON UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 45-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2034
 NET SALVAGE PERCENT.. -23

1978	29,164,277.39	28,216,963	25,268,978	10,603,083	8.82	1,202,164
1980	358,931.41	344,332	308,358	133,128	8.95	14,875
1981	246,286.03	235,239	210,662	92,270	9.01	10,241
1982	701,508.76	666,962	597,281	265,575	9.07	29,281
1983	179,688.10	170,063	152,296	68,721	9.12	7,535
1985	285,586.16	267,577	239,622	111,649	9.23	12,096
1986	238,807.13	222,485	199,241	94,492	9.29	10,171
1987	141,087.14	130,703	117,048	56,489	9.34	6,048
1988	504,291.25	464,421	415,900	204,378	9.39	21,765
1989	288,399.20	263,909	236,337	118,394	9.44	12,542
1990	3,043,667.23	2,766,602	2,477,560	1,266,151	9.49	133,419
1991	5,310,754.34	4,792,957	4,292,210	2,240,018	9.54	234,803
1992	616,456.66	552,190	494,500	263,742	9.59	27,502
1993	951,827.97	846,123	757,724	413,025	9.63	42,889
1994	182,070.99	160,449	143,686	80,261	9.68	8,291
1995	1,751,516.55	1,529,578	1,369,774	784,591	9.73	80,636

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1996	4,194,919.79	3,628,905	3,249,773	1,909,978	9.77	195,494
1998	8,886.75	7,525	6,739	4,192	9.86	425
1999	21,038.41	17,608	15,768	10,109	9.90	1,021
2000	696,140.69	575,265	515,164	341,089	9.94	34,315
2001	165,674.51	135,049	120,940	82,840	9.98	8,301
2002	114,744,054.45	92,118,937	82,494,754	58,640,433	10.03	5,846,504
2003	37,985.53	30,008	26,873	19,849	10.07	1,971
2004	573,592.98	445,197	398,685	306,835	10.11	30,350
2005	7,042,789.73	5,362,082	4,801,875	3,860,756	10.15	380,370
2006	2,862,038.23	2,134,503	1,911,499	1,608,808	10.18	158,036
2007	2,323,050.66	1,692,524	1,515,697	1,341,656	10.22	131,277
2008	10,525,966.28	7,471,419	6,690,838	6,256,101	10.26	609,756
2009	1,090,781.35	752,108	673,531	668,130	10.30	64,867
2010	1,564,165.59	1,044,075	934,995	988,929	10.34	95,641
2011	36,081,703.79	23,230,527	20,803,503	23,576,992	10.37	2,273,577
2012	333,086.21	205,631	184,148	225,548	10.41	21,666
2013	1,370,082.69	805,998	721,791	963,411	10.45	92,192
2015	61,030,074.06	31,819,396	28,495,045	46,571,946	10.52	4,426,991
2016	1,383,508.04	666,953	597,273	1,104,442	10.55	104,686
2017	11,153,271.66	4,881,600	4,371,592	9,346,932	10.59	882,619
2018	50,445.50	19,590	17,543	44,505	10.62	4,191
2019	1,178,349.17	391,402	350,510	1,098,859	10.65	103,179
2020	15,767,576.93	4,205,615	3,766,231	15,627,889	10.69	1,461,917
2021	4,760,427.77	912,904	817,528	5,037,798	10.72	469,944
2022	2,623,352.42	274,626	245,934	2,980,789	10.75	277,283
2023	19,097,712.79	532,523	476,887	23,013,299	10.78	2,134,814
	344,645,832.29	224,992,523	201,486,290	222,428,084		21,665,645

GIBSON UNIT 4

INTERIM SURVIVOR CURVE.. IOWA 45-S0.5

PROBABLE RETIREMENT YEAR.. 5-2034

NET SALVAGE PERCENT.. -23

1979	26,879,117.03	25,894,282	23,282,577	9,778,737	8.89	1,099,970
1980	168,685.08	161,824	145,502	61,980	8.95	6,925
1981	974,129.96	930,435	836,591	361,589	9.01	40,132
1982	929,229.90	883,468	794,361	348,592	9.07	38,434
1983	396,790.37	375,537	337,660	150,392	9.12	16,490
1984	525,607.28	494,945	445,025	201,472	9.18	21,947

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1987	37,655.79	34,884	31,366	14,951	9.34	1,601
1988	347,841.42	320,340	288,030	139,815	9.39	14,890
1989	330,589.05	302,516	272,004	134,620	9.44	14,261
1991	776,605.22	700,886	630,194	325,030	9.54	34,070
1992	726,562.67	650,817	585,175	308,497	9.59	32,169
1993	963,951.79	856,901	770,474	415,187	9.63	43,114
1994	4,132,676.36	3,641,904	3,274,580	1,808,611	9.68	186,840
1996	799,238.57	691,398	621,663	361,400	9.77	36,991
1997	95,581.69	81,858	73,602	43,964	9.81	4,482
1998	4,808,925.26	4,072,285	3,661,553	2,253,425	9.86	228,542
1999	381,913.37	319,639	287,400	182,353	9.90	18,419
2000	2,937,913.32	2,427,783	2,182,916	1,430,717	9.94	143,935
2001	122,694.18	100,014	89,927	60,987	9.98	6,111
2002	147,890.02	118,729	106,754	75,151	10.03	7,493
2003	130,466,677.70	103,067,645	92,672,210	67,801,803	10.07	6,733,049
2004	274,236.31	212,850	191,382	145,929	10.11	14,434
2005	3,627,055.96	2,761,487	2,482,963	1,978,316	10.15	194,908
2006	2,547,763.07	1,900,117	1,708,471	1,425,278	10.18	140,008
2007	1,872,633.87	1,364,360	1,226,750	1,076,589	10.22	105,341
2008	827,919.95	587,665	528,393	489,949	10.26	47,753
2009	5,114,028.95	3,526,191	3,170,538	3,119,717	10.30	302,885
2010	104,517.48	69,765	62,728	65,828	10.34	6,366
2011	1,870,625.68	1,204,367	1,082,894	1,217,975	10.37	117,452
2012	2,277,805.32	1,406,202	1,264,372	1,537,329	10.41	147,678
2013	1,317,205.24	774,891	696,735	923,427	10.45	88,366
2014	75,399,135.15	41,987,531	37,752,656	54,988,281	10.48	5,246,973
2015	446,160.12	232,616	209,154	339,623	10.52	32,284
2016	1,548,320.16	746,405	671,122	1,233,311	10.55	116,902
2017	10,806,386.07	4,729,774	4,252,728	9,039,127	10.59	853,553
2018	2,397,800.59	931,151	837,235	2,112,060	10.62	198,876
2019	13,664,274.42	4,538,746	4,080,967	12,726,091	10.65	1,194,938
2020	1,421,107.34	379,046	340,815	1,407,147	10.69	131,632
2021	28,099,021.28	5,388,530	4,845,041	29,716,755	10.72	2,772,085
2022	3,628,331.84	379,833	341,523	4,121,325	10.75	383,379
2023	21,926,790.16	611,409	549,742	26,420,210	10.78	2,450,854
	356,121,394.99	219,861,026	197,685,775	240,343,541		23,276,532

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2030						
NET SALVAGE PERCENT.. -23						
1982	39,376,333.78	40,630,352	32,454,299	15,978,591	6.17	2,589,723
1983	23,614.51	24,287	19,400	9,646	6.20	1,556
1984	103,648.59	106,269	84,884	42,603	6.22	6,849
1985	22,174.55	22,659	18,099	9,175	6.24	1,470
1986	164,923.52	167,875	134,093	68,762	6.27	10,967
1988	201,140.42	203,167	162,284	85,119	6.31	13,490
1989	93,453.55	93,997	75,082	39,866	6.33	6,298
1990	68,313.42	68,397	54,633	29,392	6.35	4,629
1992	265,045.78	262,745	209,873	116,134	6.39	18,174
1993	221,684.99	218,561	174,580	98,093	6.41	15,303
1995	477,324.74	464,873	371,327	215,783	6.45	33,455
1996	356,911.45	345,230	275,759	163,242	6.47	25,231
1997	25,957.46	24,925	19,909	12,018	6.49	1,852
1998	93,869.21	89,473	71,468	43,991	6.50	6,768
1999	6,030,884.23	5,699,833	4,552,855	2,865,133	6.52	439,438
2000	22,927.01	21,469	17,149	11,051	6.54	1,690
2001	33,714.34	31,257	24,967	16,501	6.56	2,515
2002	27,868.51	25,570	20,425	13,854	6.57	2,109
2003	237,487.32	215,326	171,996	120,113	6.59	18,227
2004	57,659,796.65	51,598,264	41,215,137	29,706,413	6.61	4,494,162
2005	1,335,105.07	1,178,395	941,266	700,913	6.62	105,878
2006	1,506,899.10	1,309,154	1,045,713	807,773	6.64	121,653
2007	54,104.36	46,211	36,912	29,636	6.65	4,457
2008	3,673,118.87	3,076,082	2,457,082	2,060,855	6.67	308,974
2009	977,932.06	801,102	639,896	562,960	6.69	84,149
2010	277,786.69	222,135	177,435	164,243	6.70	24,514
2011	2,898,465.42	2,253,080	1,799,692	1,765,420	6.72	262,711
2012	79,360.17	59,749	47,726	49,887	6.73	7,413
2013	396,962.95	287,793	229,880	258,384	6.75	38,279
2014	792,203.95	549,987	439,313	535,098	6.76	79,157
2015	33,306,678.52	21,957,608	17,539,075	23,428,140	6.77	3,460,582
2016	1,317,576.95	814,459	650,565	970,054	6.79	142,865
2017	5,623,079.31	3,213,146	2,566,564	4,349,823	6.80	639,680
2018	1,018,713.94	526,806	420,797	832,221	6.81	122,206
2019	7,819,340.14	3,524,150	2,814,985	6,802,804	6.83	996,018
2020	428,776.34	160,043	127,838	399,557	6.84	58,415
2021	4,205,134.93	1,164,340	930,040	4,242,276	6.85	619,310
2022	2,215,910.37	343,286	274,207	2,451,363	6.87	356,821
2023	508,611.71	21,933	17,519	608,073	6.88	88,383
	173,942,834.88	141,823,988	113,284,723	100,664,964		15,215,371

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON 1 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2007	139,092,705.31	88,732,731	78,121,659	92,962,369	13.55	6,860,691
2015	1,173,103.14	508,599	447,778	995,138	14.09	70,627
	140,265,808.45	89,241,330	78,569,437	93,957,507		6,931,318
GIBSON 2 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2007	146,234,112.15	93,288,516	82,118,410	97,749,548	13.55	7,213,989
2019	213,280.11	56,318	49,575	212,760	14.34	14,837
	146,447,392.26	93,344,834	82,167,985	97,962,307		7,228,826
GIBSON 3 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1993	194,632.56	173,018	154,643	84,755	9.63	8,801
1994	678,286.58	597,737	534,256	300,037	9.68	30,996
2006	203,855,150.75	152,034,804	135,888,253	114,853,583	10.18	11,282,277
2013	416,701.57	245,139	219,105	293,438	10.45	28,080
2020	4,019,252.73	1,072,037	958,183	3,985,497	10.69	372,825
	209,164,024.19	154,122,735	137,754,439	119,517,311		11,722,979
GIBSON 4 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1994	113,989,798.25	100,453,031	87,554,235	52,653,217	9.68	5,439,382
1997	48,343.51	41,403	36,087	23,376	9.81	2,383
2000	120,071.15	99,222	86,481	61,206	9.94	6,158
2001	104,187.52	84,928	74,023	54,128	9.98	5,424
2004	57,565.75	44,680	38,943	31,863	10.11	3,152

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON 4 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
2005	90,922.34	69,224	60,335	51,499	10.15	5,074
2009	4,186,136.57	2,886,397	2,515,766	2,633,182	10.30	255,649
2012	1,141,014.03	704,404	613,954	789,493	10.41	75,840
2013	433,314.81	254,912	222,180	310,798	10.45	29,741
2014	1,326,067.46	738,447	643,626	987,437	10.48	94,221
2015	15,012.77	7,827	6,822	11,644	10.52	1,107
2017	2,291,383.16	1,002,900	874,121	1,944,280	10.59	183,596
2018	2,187,501.70	849,485	740,406	1,950,221	10.62	183,637
2019	4,090,585.77	1,358,735	1,184,265	3,847,156	10.65	361,235
2020	1,446,777.60	385,892	336,341	1,443,195	10.69	135,004
2021	5,339,514.81	1,023,955	892,473	5,675,130	10.72	529,396
2022	763,130.14	79,889	69,631	869,019	10.75	80,839
2023	14,012.98	391	341	16,895	10.78	1,567
	137,645,340.32	110,085,722	95,950,028	73,353,741		7,393,405

GIBSON 5 FLUE GAS
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5
PROBABLE RETIREMENT YEAR.. 5-2030
NET SALVAGE PERCENT.. -23

1982	19,199,883.15	19,811,342	15,824,702	7,791,154	6.17	1,262,748
1983	2,526.90	2,599	2,076	1,032	6.20	166
1985	414,406.15	423,455	338,243	171,476	6.24	27,480
1986	2,414,726.21	2,457,947	1,963,334	1,006,779	6.27	160,571
1987	250,628.48	254,156	203,012	105,261	6.29	16,735
1988	517,189.13	522,400	417,277	218,865	6.31	34,685
1989	222,973.36	224,271	179,141	95,116	6.33	15,026
1990	83,711.79	83,814	66,948	36,017	6.35	5,672
1991	4,395.76	4,380	3,499	1,908	6.37	300
1992	70,345.50	69,735	55,702	30,823	6.39	4,824
1993	29,016.59	28,608	22,851	12,839	6.41	2,003
1994	361,640.55	354,449	283,123	161,695	6.43	25,147
1995	391,851.05	381,629	304,834	177,143	6.45	27,464
1996	227,854.97	220,398	176,047	104,214	6.47	16,107
1997	10,344.88	9,933	7,934	4,790	6.49	738
1998	193,889.88	184,809	147,620	90,865	6.50	13,979
1999	97,321.58	91,979	73,470	46,235	6.52	7,091
2000	80,778.77	75,642	60,421	38,937	6.54	5,954
2001	63,727.78	59,083	47,194	31,191	6.56	4,755

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON 5 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2030						
NET SALVAGE PERCENT.. -23						
2002	389,336.18	357,218	285,335	193,549	6.57	29,460
2003	507,385.30	460,037	367,464	256,620	6.59	38,941
2004	738,941.45	661,260	528,195	380,703	6.61	57,595
2008	18,309,380.58	15,333,334	12,247,805	10,272,733	6.67	1,540,140
2009	145,275.60	119,007	95,059	83,630	6.69	12,501
2013	235,119.66	170,459	136,158	153,040	6.75	22,673
2014	1,047,754.88	727,403	581,028	707,711	6.76	104,691
2015	5,419,225.51	3,572,654	2,853,728	3,811,919	6.77	563,060
2016	1,266,529.52	782,904	625,360	932,471	6.79	137,330
2017	5,254,978.99	3,002,806	2,398,551	4,065,073	6.80	597,805
2018	235,964.07	122,024	97,469	192,767	6.81	28,306
2019	744,315.23	335,460	267,955	647,552	6.83	94,810
2020	43,817.96	16,355	13,064	40,832	6.84	5,970
2021	428,569.96	118,665	94,786	432,355	6.85	63,118
2022	121,227.58	18,780	15,001	134,109	6.87	19,521
	59,525,034.95	51,058,995	40,784,385	32,431,408		4,947,366

GIBSON COMMON 1-2
 INTERIM SURVIVOR CURVE.. IOWA 45-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2038
 NET SALVAGE PERCENT.. -23

1975	1,674,331.53	1,548,401	1,335,577	723,851	10.70	67,650
1976	71,014.06	65,322	56,344	31,004	10.82	2,865
1978	22,871.10	20,807	17,947	10,184	11.05	922
1981	225,279.71	201,414	173,730	103,364	11.37	9,091
1982	159,085.50	141,324	121,899	73,776	11.48	6,426
1988	653,187.45	556,200	479,752	323,669	12.05	26,860
1992	57,681.61	47,406	40,890	30,058	12.40	2,424
1993	169,586.63	137,985	119,019	89,572	12.48	7,177
2003	37,933.97	26,688	23,020	23,639	13.26	1,783
2005	62,363.63	41,944	36,179	40,528	13.41	3,022
2007	158,623.96	101,192	87,283	107,824	13.55	7,957
2009	280,676.49	167,821	144,754	200,478	13.69	14,644
2013	63,909.25	31,792	27,422	51,186	13.96	3,667
2017	187,285.24	66,818	57,634	172,727	14.22	12,147
2018	405,876.15	126,959	109,509	389,719	14.28	27,291
2019	341,892.59	90,279	77,870	342,658	14.34	23,895

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2020	1,747,116.13	365,386	315,165	1,833,788	14.40	127,346
2021	133,210.32	19,734	17,022	146,827	14.46	10,154
2022	575,665.02	45,168	38,960	669,108	14.53	46,050
	7,027,590.34	3,802,640	3,279,976	5,363,960		401,371
GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1975	172,500.72	159,527	144,825	67,351	10.70	6,294
1976	363,451.80	334,319	303,508	143,538	10.82	13,266
1978	949,412.91	863,724	784,122	383,656	11.05	34,720
1979	140,252.00	126,878	115,185	57,325	11.16	5,137
1980	2,028.39	1,824	1,656	839	11.27	74
1982	3,109,095.75	2,761,981	2,507,432	1,316,755	11.48	114,700
1987	9,856.98	8,459	7,679	4,445	11.96	372
1988	404,376.73	344,334	312,600	184,784	12.05	15,335
1989	154,808.15	130,744	118,694	71,720	12.14	5,908
1993	944,025.22	768,113	697,322	463,829	12.48	37,166
1996	97,083.05	76,337	69,302	50,110	12.73	3,936
1998	630,166.07	482,681	438,196	336,908	12.88	26,157
2000	69,283.03	51,473	46,729	38,489	13.04	2,952
2001	253,932.95	185,566	168,464	143,874	13.11	10,974
2002	22,039.13	15,811	14,354	12,754	13.19	967
2003	4,800,903.52	3,377,606	3,066,320	2,838,791	13.26	214,087
2004	48,103.19	33,129	30,076	29,091	13.33	2,182
2005	51,186.87	34,427	31,254	31,706	13.41	2,364
2006	14,062.60	9,223	8,373	8,924	13.48	662
2009	1,781,998.85	1,065,484	967,287	1,224,571	13.69	89,450
2011	191,611.35	105,760	96,013	139,669	13.82	10,106
2012	129.74	68	62	98	13.89	7
2013	114,417,645.33	56,918,339	51,672,653	89,061,051	13.96	6,379,731
2014	445,966.64	208,401	189,194	359,345	14.02	25,631
2016	20,060.20	7,969	7,235	17,439	14.15	1,232
2017	113,876,747.07	40,628,240	36,883,876	103,184,523	14.22	7,256,296
2018	9,896.36	3,096	2,811	9,362	14.28	656
2019	1,772,154.93	467,949	424,822	1,754,929	14.34	122,380
2020	938,429.93	196,260	178,172	976,096	14.40	67,784

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2021	160,027.89	23,707	21,522	175,312	14.46	12,124
2022	2,208,033.76	173,246	157,279	2,558,602	14.53	176,091
2023	427,424.94	8,869	8,052	517,681	14.57	35,531
	248,486,696.05	109,573,544	99,475,069	206,163,567		14,674,272

GIBSON COMMON 1-4
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -23

1998	77,091.94	59,049	55,966	38,857	12.88	3,017
2000	2,734.59	2,032	1,926	1,438	13.04	110
2001	29,982.66	21,910	20,766	16,113	13.11	1,229
2018	36,050.99	11,277	10,688	33,655	14.28	2,357
2019	2,441,047.02	644,574	610,918	2,391,570	14.34	166,776
2020	1,741,605.76	364,234	345,216	1,796,959	14.40	124,789
2021	2,263,823.04	335,365	317,854	2,466,648	14.46	170,584
2022	1,846,348.09	144,868	137,304	2,133,704	14.53	146,848
2023	195,276.00	4,052	3,840	236,349	14.57	16,222
	8,633,960.09	1,587,361	1,504,478	9,115,293		631,932

GIBSON COMMON 1-5
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -23

1974	212,610.13	197,626	173,270	88,241	10.58	8,340
1975	1,040,128.83	961,898	843,350	436,008	10.70	40,748
1976	313,790.36	288,638	253,065	132,897	10.82	12,283
1978	3,908,860.33	3,556,066	3,117,804	1,690,094	11.05	152,950
1979	911,307.82	824,406	722,803	398,105	11.16	35,672
1980	169,295.98	152,250	133,486	74,748	11.27	6,632
1981	8,977.50	8,026	7,037	4,005	11.37	352
1982	25,741,044.95	22,867,191	20,048,959	11,612,526	11.48	1,011,544
1983	62,621.11	55,275	48,463	28,561	11.58	2,466
1986	147,449.64	127,476	111,765	69,598	11.87	5,863
1987	432,450.61	371,101	325,365	206,549	11.96	17,270
1988	271,995.34	231,609	203,065	131,490	12.05	10,912

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1989	74,325.21	62,772	55,036	36,384	12.14	2,997
1990	168,312.73	140,918	123,551	83,474	12.23	6,825
1991	1,114,062.88	924,512	810,572	559,725	12.31	45,469
1993	1,595,925.42	1,298,536	1,138,500	824,488	12.48	66,065
1994	39,079.98	31,451	27,575	20,494	12.57	1,630
1995	674,062.73	536,376	470,271	358,826	12.65	28,366
1996	57,184.25	44,964	39,422	30,914	12.73	2,428
1997	52,973.45	41,124	36,056	29,102	12.81	2,272
1998	43,389.03	33,234	29,138	24,230	12.88	1,881
1999	131,650.52	99,378	87,130	74,800	12.96	5,772
2000	354,177.74	263,130	230,701	204,938	13.04	15,716
2001	187,147.04	136,761	119,906	110,285	13.11	8,412
2002	11,720.45	8,408	7,372	7,044	13.19	534
2003	281,243.05	197,864	173,479	172,450	13.26	13,005
2004	98,552.46	67,873	59,508	61,711	13.33	4,629
2005	218,034.62	146,645	128,572	139,611	13.41	10,411
2006	67,779.95	44,456	38,977	44,392	13.48	3,293
2007	2,297,808.93	1,465,863	1,285,205	1,541,100	13.55	113,734
2008	214,088.80	132,434	116,112	147,217	13.62	10,809
2010	10,142.67	5,837	5,118	7,358	13.76	535
2011	697,502.75	384,987	337,540	520,389	13.82	37,655
2012	480,618.16	252,691	221,548	369,612	13.89	26,610
2013	2,296,871.65	1,142,605	1,001,786	1,823,366	13.96	130,614
2014	5,267,922.90	2,461,709	2,158,319	4,321,226	14.02	308,219
2015	2,330,523.16	1,010,399	885,874	1,980,670	14.09	140,573
2016	671,817.41	266,882	233,991	592,345	14.15	41,862
2017	1,796,764.80	641,039	562,035	1,647,986	14.22	115,892
2018	6,706,001.08	2,097,646	1,839,125	6,409,256	14.28	448,827
2019	20,105,493.45	5,308,984	4,654,686	20,075,071	14.34	1,399,935
2020	25,596,529.00	5,353,179	4,693,435	26,790,296	14.40	1,860,437
2021	4,271,512.59	632,787	554,800	4,699,160	14.46	324,976
2022	9,319,603.48	731,232	641,112	10,822,000	14.53	744,804
2023	853,252.30	17,705	15,523	1,033,977	14.57	70,966
	121,306,607.24	55,625,943	48,770,409	100,436,718		7,301,185

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1978	5,015,810.16	4,852,887	4,134,322	2,035,125	8.82	230,740
1979	4,125,905.57	3,974,735	3,386,197	1,688,666	8.89	189,951
1981	188,502.85	180,047	153,388	78,471	9.01	8,709
1983	16,890.67	15,986	13,619	7,157	9.12	785
1988	9,327.47	8,590	7,318	4,155	9.39	442
1992	31,467.26	28,187	24,013	14,691	9.59	1,532
2008	90,521.22	64,253	54,739	56,602	10.26	5,517
2009	250,889.14	172,991	147,376	161,217	10.30	15,652
2010	50,137.28	33,466	28,511	33,158	10.34	3,207
2016	44,612.18	21,506	18,322	36,551	10.55	3,465
2017	318,441.39	139,376	118,739	272,944	10.59	25,774
2018	173,228.07	67,271	57,310	155,760	10.62	14,667
2019	208,744.40	69,337	59,070	197,685	10.65	18,562
2021	169,142.02	32,436	27,633	180,411	10.72	16,829
2022	390,836.55	40,915	34,857	445,872	10.75	41,476
	11,084,456.23	9,701,983	8,265,414	5,368,467		577,308

GIBSON COMMON 4-5
 INTERIM SURVIVOR CURVE.. IOWA 45-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2034
 NET SALVAGE PERCENT.. -23

1982	5,669,468.71	5,390,265	4,628,427	2,345,020	9.07	258,547
1987	11,387.44	10,549	9,058	4,949	9.34	530
1994	2,061,286.10	1,816,500	1,559,763	975,619	9.68	100,787
1995	33,036.72	28,851	24,773	15,862	9.73	1,630
2004	1,042,331.34	809,010	694,668	587,400	10.11	58,101
2007	54,656.70	39,822	34,194	33,034	10.22	3,232
2009	24,160.05	16,659	14,304	15,412	10.30	1,496
2013	78,761.92	46,334	39,785	57,092	10.45	5,463
2016	64,125.61	30,913	26,544	52,331	10.55	4,960
2017	16,376.31	7,168	6,155	13,988	10.59	1,321
2018	23,463.26	9,112	7,824	21,036	10.62	1,981
2020	30,590.04	8,159	7,006	30,620	10.69	2,864
2021	108,228.44	20,755	17,822	115,299	10.72	10,756
2022	436,688.31	45,715	39,254	497,873	10.75	46,314
	9,654,560.95	8,279,812	7,109,577	4,765,533		497,982

DUKE ENERGY INDIANA

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 3-5						
INTERIM SURVIVOR CURVE.. IOWA 45-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
2016	41,697.85	20,101	20,385	30,904	10.55	2,929
2020	1,436,569.44	383,170	388,574	1,378,406	10.69	128,943
2021	82,697.66	15,859	16,083	85,635	10.72	7,988
2022	124,995.28	13,085	13,270	140,475	10.75	13,067
	1,685,960.23	432,215	438,311	1,635,420		152,927
	3,813,926,090.22	2,573,572,273	2,179,829,473	2,465,121,960		281,698,553
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.8 7.39

DUKE ENERGY INDIANA

ACCOUNT 312.10 BOILER PLANT EQUIPMENT - COAL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 35-S3						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. +25						
1999	2,831,215.36	1,441,435	2,058,903	64,509	10.65	6,057
2007	83,169.24	33,919	48,449	13,928	13.29	1,048
	2,914,384.60	1,475,354	2,107,352	78,437		7,105
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0						0.24

DUKE ENERGY INDIANA

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT IGCC						
INTERIM SURVIVOR CURVE.. IOWA 24-S1						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -11						
1999	3,278,241.22	2,471,396	2,175,856	1,462,992	7.70	189,999
2007	1,287,775.13	752,552	662,559	766,872	11.27	68,045
2013	1,705,534,530.53	725,603,975	638,833,183	1,254,310,146	14.16	88,581,225
2014	2,134,639.52	841,605	740,962	1,628,488	14.65	111,160
2015	15,539,669.09	5,614,043	4,942,692	12,306,341	15.15	812,300
2016	18,477,312.68	6,018,606	5,298,876	15,210,941	15.65	971,945
2017	6,161,935.38	1,777,309	1,564,771	5,274,977	16.15	326,624
2018	21,111,187.28	5,232,917	4,607,143	18,826,275	16.66	1,130,029
2019	20,915,808.23	4,292,507	3,779,191	19,437,356	17.15	1,133,374
2020	22,287,005.43	3,544,296	3,120,454	21,618,122	17.64	1,225,517
2021	15,028,581.10	1,650,824	1,453,411	15,228,314	18.12	840,415
2022	13,322,587.78	747,685	658,274	14,129,799	18.59	760,075
2023	993,074.97	14,374	12,655	1,089,658	18.92	57,593
	1,846,072,348.34	758,562,089	667,850,026	1,381,290,280		96,208,301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.4 5.21

DUKE ENERGY INDIANA

ACCOUNT 312.30 BOILER PLANT EQUIPMENT - SCR CATALYST

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 15-S1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2007	1,990,125.69	1,728,185	1,386,489	1,061,366	4.41	240,673
2010	802,434.97	612,598	491,475	495,520	5.69	87,086
2012	448,550.97	307,367	246,595	305,123	6.63	46,022
	3,241,111.63	2,648,150	2,124,559	1,862,008		373,781
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 15-S1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2002	5,455,184.66	5,542,359	4,435,522	2,274,355	2.61	871,400
2008	54,446.66	45,450	36,373	30,596	4.82	6,348
2013	680,232.84	437,386	350,038	486,649	7.13	68,254
	6,189,864.16	6,025,195	4,821,933	2,791,600		946,002
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 15-S1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
2002	5,652,917.01	5,743,251	4,587,536	2,365,552	2.61	906,342
	5,652,917.01	5,743,251	4,587,536	2,365,552		906,342
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 15-S1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
2012	2,389,345.52	1,688,513	1,441,788	1,497,107	6.25	239,537
	2,389,345.52	1,688,513	1,441,788	1,497,107		239,537

DUKE ENERGY INDIANA

ACCOUNT 312.30 BOILER PLANT EQUIPMENT - SCR CATALYST

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 15-S1						
PROBABLE RETIREMENT YEAR.. 5-2030						
NET SALVAGE PERCENT.. -23						
2005	940,527.03	888,934	710,053	446,795	3.46	129,132
2006	986,083.49	909,868	726,775	486,108	3.72	130,674
2015	601,632.84	411,578	328,756	411,252	5.57	73,833
	2,528,243.36	2,210,380	1,765,584	1,344,155		333,639
	20,001,481.68	18,315,489	14,741,400	9,860,422		2,799,301
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 14.00

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -19						
1970	7,203,006.18	7,753,335	5,594,306	2,977,271	4.54	655,787
1977	14,310.11	15,241	10,997	6,032	4.62	1,306
1978	268,962.30	285,937	206,314	113,751	4.63	24,568
1986	8,087.13	8,441	6,090	3,533	4.70	752
1987	31,519.43	32,800	23,666	13,842	4.71	2,939
1988	117,480.58	121,865	87,930	51,872	4.72	10,990
1989	126,536.51	130,821	94,392	56,186	4.73	11,879
1990	36,792.16	37,914	27,356	16,426	4.73	3,473
1991	1,416,777.39	1,454,465	1,049,448	636,517	4.74	134,286
1993	3,899,975.59	3,970,119	2,864,582	1,776,389	4.76	373,191
1995	443,432.08	447,265	322,718	204,967	4.77	42,970
1997	3,231,858.40	3,223,758	2,326,056	1,519,856	4.79	317,298
1998	19,723.93	19,561	14,114	9,358	4.79	1,954
1999	388,977.49	383,189	276,484	186,399	4.80	38,833
2000	1,401,215.46	1,370,391	988,786	678,661	4.81	141,094
2001	1,259,487.00	1,222,683	882,209	616,580	4.81	128,187
2002	43,559.68	41,925	30,250	21,586	4.82	4,478
2003	145,246.75	138,503	99,935	72,909	4.83	15,095
2005	9,568,761.12	8,933,079	6,445,534	4,941,292	4.84	1,020,928
2007	81,843.96	74,453	53,720	43,674	4.85	9,005
2008	230,645.10	206,551	149,034	125,434	4.86	25,809
2009	174,954.57	154,059	111,159	97,037	4.86	19,966
2012	280,390.29	230,609	166,393	167,272	4.88	34,277
2014	3,114,570.47	2,396,815	1,729,387	1,976,952	4.89	404,285
2015	2,962,421.57	2,184,793	1,576,406	1,948,876	4.89	398,543
2016	1,676,909.04	1,171,750	845,459	1,150,063	4.90	234,707
2017	197,082.94	129,003	93,080	141,448	4.90	28,867
2018	331,135.28	199,015	143,596	250,455	4.90	51,113
2021	1,120,311.75	385,873	278,421	1,054,750	4.91	214,817
2022	8,839,256.60	1,779,767	1,284,165	9,234,550	4.91	1,880,764
	48,635,230.86	38,503,980	27,781,988	30,093,937		6,232,161

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
1972	8,323,559.96	8,767,344	6,325,950	3,579,087	5.41	661,569
1977	13,395.09	13,979	10,086	5,854	5.48	1,068
1986	7,743.05	7,889	5,692	3,522	5.60	629
1987	359,734.62	365,280	263,562	164,522	5.61	29,327
1988	91,914.24	92,966	67,078	42,300	5.63	7,513
1990	404,382.20	405,794	292,795	188,420	5.65	33,349
1991	217,694.51	217,506	156,938	102,118	5.66	18,042
1993	2,381,879.18	2,357,117	1,700,744	1,133,693	5.68	199,594
1995	101,172.82	99,030	71,454	48,942	5.70	8,586
1996	1,551,426.01	1,509,395	1,089,082	757,115	5.71	132,595
1998	388,092.41	372,457	268,741	193,089	5.73	33,698
1999	413,679.90	393,996	284,282	207,997	5.74	36,236
2001	1,480,819.10	1,386,250	1,000,229	761,946	5.76	132,282
2002	1,764,895.80	1,636,097	1,180,502	919,724	5.77	159,398
2003	157,879.80	144,802	104,480	83,397	5.78	14,429
2004	227,711.12	206,438	148,952	122,024	5.79	21,075
2006	12,376,564.17	10,918,244	7,877,900	6,850,211	5.81	1,179,038
2007	19,229.93	16,698	12,048	10,835	5.82	1,862
2008	310,033.95	264,475	190,828	178,112	5.83	30,551
2009	225,347.02	188,561	136,053	132,110	5.83	22,660
2015	4,301,286.73	2,943,872	2,124,108	2,994,423	5.88	509,256
2017	517,951.48	310,517	224,049	392,313	5.89	66,607
2018	513,998.89	280,274	202,228	409,431	5.90	69,395
2019	11,921,791.98	5,732,088	4,135,905	10,051,028	5.90	1,703,564
2020	195,798.07	78,540	56,669	176,330	5.90	29,886
2021	395,606.42	119,030	85,884	384,887	5.91	65,125
2022	350,020.18	60,279	43,493	373,031	5.91	63,119
	49,013,608.63	38,888,918	28,059,734	30,266,460		5,230,453

CAYUGA COMMON 1-2

INTERIM SURVIVOR CURVE.. IOWA 55-S1

PROBABLE RETIREMENT YEAR.. 5-2029

NET SALVAGE PERCENT.. -19

1970	992,532.64	1,048,735	756,699	424,414	5.38	78,887
1972	2,942,396.94	3,099,276	2,236,238	1,265,215	5.41	233,866
1975	20,310.63	21,282	15,356	8,814	5.45	1,617
1978	31,267.76	32,556	23,490	13,718	5.50	2,494
1984	34,839.16	35,718	25,772	15,687	5.58	2,811

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
1986	6,769.06	6,897	4,976	3,079	5.60	550
1987	409,527.35	415,840	300,043	187,294	5.61	33,386
1988	56,207.72	56,851	41,020	25,867	5.63	4,594
1989	6,350.00	6,398	4,616	2,940	5.64	521
1990	104,188.80	104,553	75,439	48,546	5.65	8,592
1991	36,231.20	36,200	26,120	16,996	5.66	3,003
1994	88,241.42	86,863	62,675	42,333	5.69	7,440
1998	4,058.06	3,895	2,810	2,019	5.73	352
1999	100,587.48	95,801	69,124	50,575	5.74	8,811
2000	10,451,954.47	9,872,649	7,123,466	5,314,359	5.75	924,236
2001	88,253.21	82,617	59,611	45,410	5.76	7,884
2002	29,588.74	27,429	19,791	15,420	5.77	2,672
2003	114,713.90	105,212	75,914	60,595	5.78	10,484
2006	105,792.24	93,327	67,339	58,554	5.81	10,078
2008	24,319.33	20,746	14,969	13,971	5.83	2,396
2009	56,973.63	47,673	34,398	33,401	5.83	5,729
2010	88,353.47	72,287	52,158	52,983	5.84	9,072
2013	931,525.57	697,378	503,183	605,332	5.86	103,299
2014	318,157.76	228,645	164,975	213,632	5.87	36,394
2015	3,211.77	2,198	1,586	2,236	5.88	380
2016	1,069,252.98	690,627	498,312	774,099	5.88	131,649
2019	85,471.94	41,096	29,652	72,059	5.90	12,213
2020	17,583.85	7,053	5,089	15,836	5.90	2,684
2021	44,049.61	13,254	9,563	42,856	5.91	7,251
2022	345,389.69	59,482	42,918	368,095	5.91	62,283
	18,608,100.38	17,112,538	12,347,303	9,796,336		1,715,628

GIBSON UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 55-S1

PROBABLE RETIREMENT YEAR.. 5-2038

NET SALVAGE PERCENT.. -23

1976	10,354,935.88	9,622,225	7,673,663	5,062,908	12.04	420,507
1980	27,386.41	24,931	19,882	13,803	12.36	1,117
1982	22,420.32	20,171	16,086	11,491	12.52	918
1983	19,707.30	17,624	14,055	10,185	12.59	809
1989	285,624.37	244,521	195,004	156,314	13.02	12,006
1996	7,373.12	5,872	4,683	4,386	13.48	325
1997	1,027,850.13	808,024	644,394	619,862	13.54	45,780

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2000	22,811.02	17,141	13,670	14,388	13.73	1,048
2001	18,698.54	13,811	11,014	11,985	13.79	869
2004	201,901.94	140,329	111,911	136,428	13.97	9,766
2005	11,919,579.48	8,094,091	6,454,986	8,206,097	14.02	585,314
2006	28,282.98	18,707	14,919	19,869	14.08	1,411
2007	159,434.37	102,523	81,761	114,343	14.13	8,092
2008	17,233.39	10,735	8,561	12,636	14.19	890
2010	18,120,387.72	10,491,889	8,367,215	13,920,862	14.29	974,168
2012	67,054.36	35,366	28,204	54,273	14.40	3,769
2013	91,973.31	45,931	36,630	76,497	14.44	5,298
2014	1,005,465.96	470,573	375,279	861,444	14.49	59,451
2015	150,197.63	65,146	51,954	132,790	14.54	9,133
2016	9,821,093.54	3,899,527	3,109,848	8,970,097	14.58	615,233
2017	228,183.44	81,379	64,899	215,766	14.62	14,758
2018	965,128.36	301,003	240,048	947,060	14.66	64,602
2019	250,448.69	65,763	52,446	255,606	14.70	17,388
2020	3,920,375.50	815,893	650,669	4,171,392	14.73	283,190
2021	27,216.82	3,992	3,184	30,293	14.77	2,051
2022	1,164,048.81	90,617	72,266	1,359,514	14.80	91,859
2023	58,386.24	1,191	950	70,865	14.82	4,782
	59,983,199.63	35,508,975	28,318,181	45,461,155		3,234,534

GIBSON UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-S1
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -23

1975	9,020,287.83	8,420,737	6,696,230	4,398,724	11.96	367,786
1976	59,299.02	55,103	43,818	29,119	12.04	2,419
1980	27,386.41	24,931	19,825	13,860	12.36	1,121
1982	22,420.33	20,171	16,040	11,537	12.52	921
1983	18,649.73	16,679	13,263	9,676	12.59	769
1988	277,879.33	239,852	190,732	151,060	12.95	11,665
1995	60,675.81	48,911	38,894	35,737	13.42	2,663
1996	20,415.80	16,259	12,929	12,182	13.48	904
1999	40,664.56	31,051	24,692	25,325	13.67	1,853
2000	3,569.67	2,682	2,133	2,258	13.73	164
2001	8,257,258.29	6,099,138	4,850,078	5,306,350	13.79	384,797
2003	31,657.20	22,490	17,884	21,054	13.91	1,514

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2004	31,872.75	22,153	17,616	21,587	13.97	1,545
2006	33,930.00	22,442	17,846	23,888	14.08	1,697
2007	17,242,977.80	11,087,993	8,817,251	12,391,612	14.13	876,972
2008	17,233.39	10,735	8,537	12,661	14.19	892
2009	141,255.77	85,003	67,595	106,150	14.24	7,454
2012	4,165,774.26	2,197,129	1,747,173	3,376,730	14.40	234,495
2013	12,621,327.78	6,302,994	5,012,186	10,512,047	14.44	727,981
2015	2,674,800.11	1,160,154	922,563	2,367,441	14.54	162,823
2017	339,397.48	121,042	96,253	321,205	14.62	21,970
2018	89,711.22	27,979	22,249	88,096	14.66	6,009
2019	586,907.71	154,110	122,549	599,347	14.70	40,772
2020	8,463.40	1,761	1,400	9,010	14.73	612
2021	1,643,514.57	241,087	191,714	1,829,809	14.77	123,887
2022	1,059,960.65	82,514	65,616	1,238,136	14.80	83,658
2023	7,828.96	160	127	9,502	14.82	641
	58,505,119.83	36,515,260	29,037,195	42,924,102		3,067,984

GIBSON UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 55-S1
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -23

1978	14,560,586.85	14,271,561	11,514,496	6,395,026	9.47	675,293
1980	19,360.00	18,823	15,187	8,626	9.56	902
1982	29,783.76	28,699	23,155	13,479	9.65	1,397
1983	90,269.37	86,573	69,848	41,183	9.69	4,250
1988	294,342.72	274,605	221,555	140,486	9.89	14,205
1991	927,335.60	847,699	683,935	456,687	10.00	45,669
1996	5,770.74	5,050	4,074	3,024	10.18	297
2000	163,777.39	136,722	110,309	91,137	10.32	8,831
2001	75,003.34	61,748	49,819	42,435	10.35	4,100
2002	6,301,309.73	5,109,435	4,122,364	3,628,247	10.38	349,542
2004	146,924.27	115,093	92,859	87,858	10.44	8,416
2006	7,332,621.98	5,511,678	4,446,899	4,572,226	10.50	435,450
2007	163,295.63	119,851	96,697	104,156	10.53	9,891
2008	43,152.77	30,845	24,886	28,192	10.56	2,670
2011	20,142,594.86	13,027,396	10,510,686	14,264,705	10.65	1,339,409
2012	67,054.36	41,602	33,565	48,912	10.67	4,584
2013	125,367.10	74,068	59,759	94,442	10.70	8,826

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
2015	7,097,257.44	3,708,607	2,992,156	5,737,470	10.75	533,718
2017	198,487.02	87,058	70,240	173,899	10.79	16,117
2019	18,338.05	6,073	4,900	17,656	10.83	1,630
2021	1,107,252.95	211,806	170,888	1,191,033	10.86	109,672
2022	636,147.03	65,257	52,650	729,811	10.88	67,078
2023	668,912.46	18,479	14,909	807,853	10.88	74,251
	60,214,945.42	43,858,728	35,385,839	38,678,544		3,716,198

GIBSON UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 55-S1
 PROBABLE RETIREMENT YEAR.. 5-2034
 NET SALVAGE PERCENT.. -23

1979	13,501,632.75	13,179,820	10,680,545	5,926,463	9.52	622,528
1980	19,360.01	18,823	15,254	8,559	9.56	895
1981	1,104.19	1,069	866	492	9.60	51
1982	29,783.76	28,699	23,257	13,377	9.65	1,386
1983	15,117.28	14,498	11,749	6,845	9.69	706
1990	758,271.40	698,274	565,861	366,813	9.96	36,829
1998	79,289.76	67,890	55,016	42,510	10.25	4,147
1999	87,403.22	73,945	59,923	47,583	10.28	4,629
2000	21,419.77	17,881	14,490	11,856	10.32	1,149
2001	48,853.81	40,220	32,593	27,497	10.35	2,657
2003	4,606,700.38	3,674,161	2,977,434	2,688,808	10.41	258,291
2004	2,470.68	1,935	1,568	1,471	10.44	141
2006	79,952.27	60,097	48,701	49,640	10.50	4,728
2008	2,117,761.88	1,513,729	1,226,682	1,378,165	10.56	130,508
2009	23,485,282.52	16,303,187	13,211,631	15,675,266	10.59	1,480,195
2012	67,054.36	41,602	33,713	48,764	10.67	4,570
2013	64,297.53	37,987	30,784	48,302	10.70	4,514
2014	12,083,165.45	6,750,156	5,470,131	9,392,162	10.72	876,135
2017	919,518.21	403,306	326,828	804,180	10.79	74,530
2019	938,286.79	310,716	251,795	902,297	10.83	83,315
2021	490,690.26	93,864	76,065	527,484	10.86	48,571
2022	4,681.56	480	389	5,369	10.88	493
2023	6,016,002.27	166,197	134,681	7,265,002	10.88	667,739
	65,438,100.11	43,498,536	35,249,956	45,238,907		4,308,707

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2030						
NET SALVAGE PERCENT.. -23						
1982	14,587,708.37	15,218,793	11,059,200	6,883,681	6.41	1,073,897
1988	3,416.93	3,486	2,533	1,670	6.52	256
1990	14,529.24	14,689	10,674	7,197	6.55	1,099
1991	509,473.22	512,620	372,511	254,141	6.56	38,741
1996	3,082.95	3,008	2,186	1,606	6.64	242
1999	1,289,743.38	1,228,496	892,724	693,660	6.68	103,841
2000	828.98	782	568	451	6.69	67
2001	22,062.59	20,615	14,981	12,156	6.70	1,814
2004	2,610,761.51	2,352,713	1,709,671	1,501,566	6.74	222,784
2007	59,372.87	50,983	37,048	35,980	6.78	5,307
2008	2,636,780.92	2,220,420	1,613,536	1,629,705	6.79	240,015
2011	5,808,907.14	4,537,761	3,297,502	3,847,453	6.82	564,143
2012	1,556.37	1,177	855	1,059	6.83	155
2013	27,921.08	20,335	14,777	19,566	6.84	2,861
2015	8,454,346.80	5,585,324	4,058,746	6,340,101	6.86	924,213
2016	23,319.54	14,445	10,497	18,186	6.87	2,647
2017	177,494.19	101,520	73,773	144,545	6.88	21,009
2018	71,033.19	36,730	26,691	60,680	6.88	8,820
2019	94,654.90	42,764	31,076	85,350	6.89	12,388
2020	16,090.81	5,997	4,358	15,434	6.90	2,237
2021	132,386.26	36,592	26,591	136,244	6.90	19,746
2022	56,837.56	8,838	6,422	63,488	6.91	9,188
2023	468,425.16	20,120	14,621	561,542	6.91	81,265
	37,070,733.96	32,038,208	23,281,541	22,315,462		3,336,735

GIBSON COMMON 1-2

INTERIM SURVIVOR CURVE.. IOWA 55-S1

PROBABLE RETIREMENT YEAR.. 5-2038

NET SALVAGE PERCENT.. -23

1975	800,987.01	747,748	579,454	405,760	11.96	33,926
1976	420,624.64	390,861	302,891	214,478	12.04	17,814
1992	49,317.22	41,077	31,832	28,828	13.22	2,181
1996	757,762.39	603,492	467,665	464,382	13.48	34,450
2000	463,269.64	348,127	269,775	300,047	13.73	21,853
2009	24,839.53	14,948	11,584	18,969	14.24	1,332
2021	725,453.31	106,417	82,466	809,842	14.77	54,830
	3,242,253.74	2,252,670	1,745,666	2,242,306		166,386

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2019	345,288.33	90,666	79,070	345,634	14.70	23,513
2020	348,348.26	72,497	63,225	365,243	14.73	24,796
2021	425,069.99	62,353	54,378	468,458	14.77	31,717
2022	362,945.88	28,254	24,640	421,783	14.80	28,499
2023	38,476.13	785	685	46,641	14.82	3,147
	1,520,128.59	254,555	221,999	1,647,759		111,672
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1975	134,608.76	125,662	99,778	65,791	11.96	5,501
1976	78,413.03	72,865	57,856	38,592	12.04	3,205
1977	15,864.58	14,671	11,649	7,864	12.12	649
1978	300,201.43	276,231	219,333	149,915	12.20	12,288
1979	685,143.83	627,132	497,955	344,772	12.28	28,076
1982	168,771.13	151,841	120,565	87,024	12.52	6,951
1983	26,098.55	23,340	18,532	13,569	12.59	1,078
1986	49,386.63	43,279	34,364	26,381	12.81	2,059
1987	25,298.94	22,007	17,474	13,644	12.88	1,059
1988	18,840.56	16,262	12,912	10,262	12.95	792
2001	15,445.53	11,409	9,059	9,939	13.79	721
2006	3,648.23	2,413	1,916	2,571	14.08	183
2009	39,352.18	23,681	18,803	29,600	14.24	2,079
2012	129,326.57	68,210	54,160	104,912	14.40	7,286
2013	50,417.76	25,178	19,992	42,022	14.44	2,910
2014	98,572.20	46,133	36,630	84,613	14.49	5,839
2017	206,583.74	73,676	58,500	195,598	14.62	13,379
2019	102,599.89	26,941	21,392	104,806	14.70	7,130
2020	18,822.87	3,917	3,110	20,042	14.73	1,361
2022	4,412,133.65	343,470	272,722	5,154,203	14.80	348,257
	6,579,530.06	1,998,318	1,586,703	6,506,119		450,803

DUKE ENERGY INDIANA

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1978	53,801.85	52,734	43,370	22,806	9.47	2,408
1979	77,542.00	75,694	62,253	33,124	9.52	3,479
2021	303,151.11	57,990	47,692	325,183	10.86	29,943
	434,494.96	186,418	153,315	381,114		35,830
GIBSON COMMON 3-5						
INTERIM SURVIVOR CURVE.. IOWA 55-S1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1978	390,453.10	382,703	301,527	178,730	9.47	18,873
1979	487,657.16	476,034	375,062	224,757	9.52	23,609
1997	1,327,985.05	1,149,831	905,938	727,483	10.22	71,182
2021	530,000.95	101,384	79,879	572,022	10.86	52,672
	2,736,096.26	2,109,952	1,662,406	1,702,992		166,336
	411,981,542.43	292,727,056	224,831,826	277,255,193		31,773,427
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 7.71

DUKE ENERGY INDIANA

ACCOUNT 314.20 TURBOGENERATOR UNITS - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT IGCC						
INTERIM SURVIVOR CURVE.. IOWA 14-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -11						
2013	456,594,392.39	257,393,491	166,572,284	340,247,492	6.89	49,382,800
2014	30,912,597.15	16,127,102	10,436,659	23,876,323	7.42	3,217,833
2015	139,434.31	66,662	43,140	111,632	7.97	14,007
2016	52,474,093.55	22,632,743	14,646,787	43,599,457	8.56	5,093,395
2017	129,850.41	49,520	32,047	112,087	9.19	12,197
2018	34,476,166.50	11,316,391	7,323,406	30,945,139	9.86	3,138,452
2019	54,501.22	14,789	9,571	50,926	10.57	4,818
2020	10,096,908.03	2,134,033	1,381,040	9,826,528	11.31	868,835
2021	2,183,376.02	320,126	207,170	2,216,378	12.09	183,323
2022	2,305,360.94	177,105	114,614	2,444,337	12.91	189,337
2023	85,700.64	1,724	1,116	94,012	13.55	6,938
	589,452,381.16	310,233,686	200,767,833	453,524,310		62,111,935
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3						10.54

DUKE ENERGY INDIANA

ACCOUNT 314.30 PIME MOVERS - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT IGCC						
INTERIM SURVIVOR CURVE.. IOWA 30-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -11						
2020	90,429,353.73	13,177,438	30,820,297	69,556,286	19.72	3,527,195
	90,429,353.73	13,177,438	30,820,297	69,556,286		3,527,195
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.7 3.90

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -19						
1970	3,387,161.31	3,652,640	2,701,480	1,329,242	4.75	279,840
1972	4,143.96	4,454	3,294	1,637	4.77	343
1975	1,083.16	1,158	856	433	4.78	91
1976	274,421.38	292,935	216,654	109,908	4.78	22,993
1980	130,717.34	138,357	102,328	53,225	4.80	11,089
1981	8,565.51	9,043	6,688	3,505	4.81	729
1983	11,228.61	11,797	8,725	4,637	4.81	964
1987	27,696.07	28,753	21,266	11,693	4.83	2,421
1988	28,002.63	28,977	21,431	11,892	4.83	2,462
1989	560.17	578	427	239	4.83	49
1991	33,760.13	34,542	25,547	14,627	4.84	3,022
1994	13,325.95	13,456	9,952	5,906	4.84	1,220
1998	63,208.11	62,391	46,144	29,073	4.85	5,994
1999	325,217.52	318,880	235,843	151,166	4.85	31,168
2002	475,308.81	455,000	336,516	229,101	4.86	47,140
2003	288,696.50	273,805	202,505	141,044	4.86	29,021
2005	19,028.09	17,666	13,066	9,578	4.86	1,971
2011	20,652.82	17,323	12,812	11,765	4.87	2,416
2013	193,437.79	153,408	113,460	116,731	4.87	23,969
2014	205,717.37	157,220	116,279	128,524	4.88	26,337
2015	1,229,400.13	899,941	665,593	797,393	4.88	163,400
2016	72,980.26	50,685	37,486	49,360	4.88	10,115
2018	595,379.07	354,973	262,537	445,964	4.88	91,386
2019	25,892.09	13,744	10,165	20,647	4.88	4,231
2020	197,937.96	88,744	65,635	169,911	4.88	34,818
2021	714,002.35	244,355	180,724	668,939	4.88	137,078
2022	2,112,650.05	423,995	313,585	2,200,468	4.88	450,916
	10,460,175.14	7,748,820	5,731,001	6,716,607		1,385,183

CAYUGA UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 70-R1.5

PROBABLE RETIREMENT YEAR.. 5-2029

NET SALVAGE PERCENT.. -19

1972	2,684,989.97	2,830,605	2,102,184	1,092,954	5.70	191,746
1976	216,603.58	226,482	168,200	89,559	5.72	15,657
1981	61,731.62	63,732	47,331	26,129	5.75	4,544
1983	5,400.04	5,542	4,116	2,310	5.76	401

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
1984	3,743.40	3,829	2,844	1,611	5.77	279
1986	5,768.38	5,859	4,351	2,513	5.78	435
1988	4,602.22	4,639	3,445	2,031	5.79	351
1989	19,159.68	19,235	14,285	8,515	5.79	1,471
1991	33,760.13	33,585	24,942	15,232	5.80	2,626
1998	71,208.69	67,924	50,445	34,294	5.82	5,892
2010	163,018.77	132,248	98,216	95,777	5.85	16,372
2013	20,344.51	15,102	11,216	12,994	5.85	2,221
2014	297,389.09	211,851	157,334	196,559	5.86	33,542
2015	1,954,189.13	1,326,410	985,075	1,340,410	5.86	228,739
2017	88,731.23	52,795	39,209	66,381	5.86	11,328
2019	275,999.86	131,645	97,768	230,672	5.86	39,364
2021	2,488,688.12	741,332	550,559	2,410,979	5.87	410,729
2022	289,612.12	49,307	36,618	308,020	5.87	52,474
	8,684,940.54	5,922,122	4,398,138	5,936,941		1,018,171

CAYUGA COMMON 1-2
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 5-2029
NET SALVAGE PERCENT.. -19

1970	520,508.99	550,837	408,220	211,186	5.68	37,181
1972	277,142.62	292,173	216,526	113,273	5.70	19,872
1975	7,879.28	8,256	6,118	3,258	5.72	570
1980	25,863.64	26,772	19,840	10,937	5.75	1,902
1981	95,702.49	98,804	73,223	40,663	5.75	7,072
1988	7,535.38	7,595	5,629	3,339	5.79	577
1990	21,341.86	21,328	15,806	9,591	5.80	1,654
1994	78,588.89	76,960	57,034	36,487	5.81	6,280
2007	185,112.94	159,545	118,237	102,047	5.84	17,474
2008	67,044.03	56,734	42,045	37,737	5.85	6,451
2010	7,610.84	6,174	4,575	4,481	5.85	766
2013	45,735.68	33,950	25,160	29,265	5.85	5,003
2014	129,798.25	92,464	68,524	85,936	5.86	14,665
2015	241,726.19	164,072	121,592	166,062	5.86	28,338
2019	1,489,557.34	710,483	526,531	1,246,042	5.86	212,635

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
2020	393,379.54	156,217	115,771	352,351	5.87	60,026
2021	340,894.98	101,546	75,255	330,410	5.87	56,288
2022	58,525.74	9,964	7,384	62,261	5.87	10,607
	3,993,948.68	2,573,874	1,907,471	2,845,328		487,361
CAYUGA INLAND CONTAINER						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
1975	224,944.33	235,690	175,445	92,239	5.72	16,126
2003	8,006.03	7,292	5,428	4,099	5.83	703
	232,950.36	242,982	180,873	96,338		16,829
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1976	5,821,225.16	5,330,055	4,559,574	2,600,533	13.61	191,075
1981	5,394.63	4,803	4,109	2,527	13.80	183
1982	9,151.92	8,095	6,925	4,332	13.84	313
1983	37,551.56	32,989	28,220	17,968	13.88	1,295
1987	34,940.71	29,805	25,497	17,481	14.00	1,249
1988	18,742.35	15,855	13,563	9,490	14.03	676
1989	11,206.14	9,397	8,039	5,745	14.06	409
1990	27,074.05	22,495	19,243	14,058	14.09	998
1992	288,517.93	235,032	201,057	153,820	14.14	10,878
1999	76,260.05	56,772	48,565	45,234	14.29	3,165
2005	106,960.49	70,648	60,436	71,126	14.39	4,943
2007	172,301.63	107,735	92,161	119,770	14.42	8,306
2008	5,379.72	3,260	2,789	3,828	14.43	265
2010	119,553.58	67,292	57,565	89,486	14.46	6,189
2012	74,340.65	38,157	32,641	58,798	14.48	4,061
2014	644,449.35	293,598	251,157	541,515	14.50	37,346
2015	132,912.03	56,120	48,008	115,474	14.52	7,953

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2016	8,998,151.76	3,475,045	2,972,713	8,095,013	14.53	557,124
2019	76,723.41	19,613	16,778	77,592	14.56	5,329
2023	11,832.66	235	201	14,353	14.60	983
	16,672,669.78	9,877,001	8,449,241	12,058,143		842,740
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1975	6,889,179.22	6,341,117	5,385,487	3,088,204	13.56	227,744
1976	13,494.14	12,356	10,494	6,104	13.61	448
1980	10,674.62	9,560	8,119	5,011	13.77	364
1981	5,394.64	4,803	4,079	2,556	13.80	185
1982	50,029.53	44,251	37,582	23,954	13.84	1,731
1983	17,675.73	15,528	13,188	8,553	13.88	616
1987	6,784.69	5,788	4,916	3,429	14.00	245
1988	15,628.69	13,221	11,229	7,995	14.03	570
1989	11,206.15	9,397	7,981	5,803	14.06	413
1990	75,593.30	62,808	53,343	39,637	14.09	2,813
1992	57,245.43	46,633	39,605	30,807	14.14	2,179
1993	2,297,930.62	1,852,204	1,573,070	1,253,385	14.16	88,516
1997	137,530.39	105,474	89,579	79,584	14.25	5,585
2001	23,039.20	16,583	14,084	14,254	14.32	995
2007	341,325.65	213,421	181,258	238,573	14.42	16,545
2008	1,220.44	739	628	874	14.43	61
2011	5,771,183.34	3,111,155	2,642,292	4,456,263	14.47	307,966
2015	465,035.14	196,354	166,763	405,231	14.52	27,908
2016	36,845.25	14,229	12,085	33,235	14.53	2,287
2017	1,862,960.65	646,141	548,765	1,742,676	14.54	119,854
2019	3,298,944.57	843,312	716,222	3,341,480	14.56	229,497
2021	245,224.87	35,097	29,808	271,819	14.58	18,643
2023	16,077.87	320	272	19,504	14.60	1,336
	21,650,224.13	13,600,491	11,550,846	15,078,930		1,056,501

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1978	12,407,703.78	12,077,169	9,852,883	5,408,593	10.28	526,128
1980	7,123.18	6,872	5,606	3,155	10.32	306
1988	51,104.32	47,155	38,470	24,388	10.46	2,332
1989	26,429.23	24,223	19,762	12,746	10.47	1,217
1993	18,541.54	16,461	13,429	9,377	10.53	891
2002	4,085.83	3,259	2,659	2,367	10.62	223
2004	15,827.52	12,191	9,946	9,522	10.63	896
2007	47,682.53	34,379	28,047	30,602	10.66	2,871
2008	114,341.97	80,310	65,519	75,122	10.66	7,047
2010	104,517.44	68,940	56,243	72,313	10.68	6,771
2012	70,709.66	43,076	35,143	51,830	10.69	4,848
2015	1,381,436.58	709,062	578,472	1,120,695	10.71	104,640
2017	1,009,009.23	434,751	354,682	886,400	10.72	82,687
2019	8,914.84	2,907	2,372	8,594	10.73	801
2021	308,366.38	58,031	47,343	331,947	10.74	30,908
2022	518,483.58	52,779	43,059	594,676	10.75	55,319
2023	189,454.10	5,089	4,152	228,877	10.75	21,291
	16,283,731.71	13,676,654	11,157,786	8,871,204		849,176

GIBSON UNIT 4

INTERIM SURVIVOR CURVE.. IOWA 70-R1.5

PROBABLE RETIREMENT YEAR.. 5-2034

NET SALVAGE PERCENT.. -23

1979	7,511,116.05	7,279,427	5,993,121	3,245,552	10.30	315,102
1980	7,123.18	6,872	5,658	3,104	10.32	301
1981	100,522.24	96,521	79,465	44,177	10.34	4,272
1982	5,451.62	5,209	4,289	2,417	10.36	233
1983	708.65	674	555	317	10.38	31
1987	17,482.97	16,240	13,370	8,134	10.44	779
1988	15,628.69	14,421	11,873	7,351	10.46	703
1989	30,326.09	27,794	22,883	14,418	10.47	1,377
1994	10,822.32	9,523	7,840	5,471	10.54	519
2006	44,962.82	33,212	27,343	27,961	10.65	2,625
2008	141,465.66	99,361	81,803	92,199	10.66	8,649
2010	5,944.23	3,921	3,228	4,083	10.68	382
2013	126,156.94	73,180	60,249	94,924	10.70	8,871
2014	1,851,461.26	1,016,062	836,519	1,440,778	10.70	134,652
2015	308,571.21	158,383	130,396	249,147	10.71	23,263

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
2016	122,104.52	57,956	47,715	102,474	10.71	9,568
2017	1,372,362.56	591,308	486,821	1,201,185	10.72	112,051
2019	37,673.84	12,283	10,113	36,226	10.73	3,376
2022	540,469.46	55,017	45,295	619,482	10.75	57,626
2023	416,356.46	11,185	9,209	502,910	10.75	46,782
	12,666,710.77	9,568,549	7,877,745	7,702,309		731,162

GIBSON UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
 PROBABLE RETIREMENT YEAR.. 5-2030
 NET SALVAGE PERCENT.. -23

1982	10,713,729.32	11,144,407	8,324,566	4,853,321	6.70	724,376
1987	2,549.12	2,601	1,943	1,193	6.73	177
1990	1,286.67	1,294	967	616	6.75	91
1992	13,178.95	13,111	9,794	6,417	6.76	949
1998	18,514.70	17,655	13,188	9,585	6.79	1,412
2001	12,730.86	11,794	8,810	6,849	6.80	1,007
2008	148,109.11	123,514	92,262	89,913	6.82	13,184
2014	71,938.70	49,620	37,065	51,420	6.83	7,529
2015	4,082,374.77	2,668,882	1,993,581	3,027,739	6.84	442,652
2017	244,969.53	138,776	103,662	197,651	6.84	28,896
2018	177,948.47	91,136	68,076	150,801	6.84	22,047
2019	257,914.99	115,385	86,189	231,046	6.84	33,779
2021	2,755.66	754	563	2,826	6.85	413
2022	32,473.20	4,999	3,734	36,208	6.85	5,286
2023	895.04	39	29	1,072	6.85	156
	15,781,369.09	14,383,967	10,744,428	8,666,656		1,281,954

GIBSON 4 FLUE GAS
 INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
 PROBABLE RETIREMENT YEAR.. 5-2034
 NET SALVAGE PERCENT.. -23

1994	8,232,762.50	7,244,050	5,848,855	4,277,443	10.54	405,830
1995	66,502.08	57,958	46,795	35,002	10.55	3,318
	8,299,264.58	7,302,008	5,895,650	4,312,445		409,148

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON 5 FLUE GAS						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2030						
NET SALVAGE PERCENT.. -23						
1982	1,979,877.27	2,059,466	1,541,006	894,243	6.70	133,469
1994	115,435.76	113,437	84,880	57,106	6.77	8,435
2015	43,406.22	28,377	21,233	32,156	6.84	4,701
	2,138,719.25	2,201,280	1,647,119	983,506		146,605
GIBSON COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1975	43,519.27	40,057	35,478	18,051	13.56	1,331
1976	2,248.00	2,058	1,823	942	13.61	69
2013	11,360.24	5,516	4,885	9,088	14.49	627
2020	208,667.12	42,236	37,408	219,253	14.57	15,048
2022	419,710.16	31,873	28,229	488,014	14.59	33,449
2023	34,260.51	681	603	41,537	14.60	2,845
	719,765.30	122,421	108,426	776,885		53,369
GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1966	1,666.60	1,595	1,325	725	13.10	55
1975	19,952.76	18,365	15,253	9,289	13.56	685
1978	14,950.31	13,545	11,249	7,139	13.69	521
1980	515.87	462	384	251	13.77	18
1982	295,309.55	261,199	216,932	146,299	13.84	10,571
1983	41,921.87	36,828	30,587	20,977	13.88	1,511
1988	327,294.85	276,865	229,943	172,629	14.03	12,304
1992	260,231.93	211,989	176,062	144,023	14.14	10,186
1995	76,908.53	60,573	50,307	44,290	14.20	3,119
2001	10,499.06	7,557	6,276	6,638	14.32	464
2016	57,899.53	22,361	18,571	52,645	14.53	3,623
2017	52,647.43	18,260	15,165	49,591	14.54	3,411
	1,159,798.29	929,599	772,055	654,497		46,468

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1991	78,568.16	64,668	53,128	43,511	14.11	3,084
	78,568.16	64,668	53,128	43,511		3,084
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1941	88,792.64	91,244	77,330	31,885	11.13	2,865
1967	11,049.10	10,531	8,925	4,665	13.16	354
1968	11,634.53	11,047	9,362	4,948	13.21	375
1975	278,144.58	256,017	216,977	125,141	13.56	9,229
1976	5,349.60	4,898	4,151	2,429	13.61	178
1978	1,672,908.68	1,515,644	1,284,525	773,152	13.69	56,476
1982	2,394,881.01	2,118,255	1,795,245	1,150,459	13.84	83,126
1983	992.00	871	738	482	13.88	35
1987	95,642.11	81,586	69,145	48,495	14.00	3,464
1988	107,316.88	90,782	76,939	55,061	14.03	3,925
1989	27,872.58	23,373	19,809	14,474	14.06	1,029
1994	74,381.52	59,281	50,241	41,248	14.18	2,909
2001	22,360.40	16,094	13,640	13,863	14.32	968
2003	1,882,090.57	1,301,778	1,103,271	1,211,700	14.36	84,380
2004	24,316.96	16,457	13,947	15,962	14.37	1,111
2008	198,059.17	120,009	101,709	141,904	14.43	9,834
2011	223,557.19	120,516	102,139	172,837	14.47	11,945
2012	12,465.48	6,398	5,422	9,910	14.48	684
2014	65,169.54	29,690	25,163	54,996	14.50	3,793
2018	388,564.63	117,997	100,004	377,931	14.55	25,975
2020	226,824.42	45,911	38,910	240,084	14.57	16,478
2021	3,455,084.67	494,501	419,095	3,830,659	14.58	262,734
2022	4,269,088.09	324,195	274,759	4,976,219	14.59	341,071
	15,536,546.35	6,857,075	5,811,448	13,298,504		922,938

DUKE ENERGY INDIANA

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1978	31,517.09	30,677	27,221	11,545	10.28	1,123
1982	897.30	857	760	343	10.36	33
2012	31,852.13	19,404	17,218	21,960	10.69	2,054
2018	119,570.28	45,588	40,452	106,619	10.73	9,937
2019	125,359.11	40,872	36,268	117,924	10.73	10,990
	309,195.91	137,398	121,920	258,391		24,137
GIBSON COMMON 4-5						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1982	331,977.09	317,200	254,965	153,367	10.36	14,804
	331,977.09	317,200	254,965	153,367		14,804
GIBSON COMMON 3-5						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
2021	247,472.24	46,572	44,912	259,479	10.74	24,160
	247,472.24	46,572	44,912	259,479		24,160
	135,248,027.37	95,572,681	76,707,152	88,713,041		9,313,790
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.5 6.89

DUKE ENERGY INDIANA

ACCOUNT 315.20 ACCESSORY ELECTRIC EQUIPMENT - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT IGCC						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -11						
2013	37,766,708.94	13,474,263	10,916,297	31,004,750	18.98	1,633,548
2014	259,247.46	85,708	69,437	218,328	19.19	11,377
2015	633,169.98	191,848	155,427	547,391	19.39	28,231
2016	332,048.80	90,938	73,674	294,900	19.57	15,069
2018	1,089,406.12	227,748	184,512	1,024,729	19.91	51,468
2019	31,846.52	5,530	4,480	30,869	20.06	1,539
2020	4,098,101.57	553,555	448,468	4,100,425	20.21	202,891
2022	143,829.25	7,084	5,739	153,911	20.46	7,523
	44,354,358.64	14,636,674	11,858,035	37,375,303		1,951,646
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.2 4.40

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2022	29,251.32	2,578	1,875	32,349	11.54	2,803
	29,251.32	2,578	1,875	32,349		2,803
CAYUGA UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2028						
NET SALVAGE PERCENT.. -19						
1970	99,668.46	106,616	79,491	39,115	4.63	8,448
1991	3,280,039.29	3,334,388	2,486,055	1,417,192	4.77	297,105
1992	859,023.23	869,444	648,240	373,997	4.78	78,242
1993	910,963.24	918,068	684,494	399,553	4.78	83,588
1996	25,755.51	25,557	19,055	11,594	4.80	2,415
1999	130,453.86	127,052	94,727	60,513	4.81	12,581
2001	138,842.96	133,229	99,333	65,890	4.81	13,699
2002	70,819.09	67,357	50,220	34,055	4.82	7,065
2003	58,974.00	55,573	41,434	28,745	4.82	5,964
2005	487,877.76	450,114	335,596	244,978	4.82	50,825
2007	765.88	688	513	398	4.83	82
2011	438,852.67	365,726	272,678	249,557	4.84	51,561
2015	282,857.47	206,060	153,634	182,966	4.84	37,803
2018	2,057,815.56	1,220,605	910,059	1,538,741	4.85	317,266
2021	7,957.94	2,716	2,025	7,445	4.85	1,535
2023	1,535.02	86	64	1,763	4.86	363
	8,852,201.94	7,883,279	5,877,619	4,656,501		968,542

CAYUGA UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2029
NET SALVAGE PERCENT.. -19

1972	108,296.04	113,169	84,377	44,496	5.52	8,061
1991	3,014,272.34	2,974,865	2,218,002	1,368,982	5.71	239,752
1992	1,212,844.27	1,191,056	888,028	555,256	5.72	97,073
1993	911,331.91	890,514	663,950	420,535	5.72	73,520
1996	25,755.51	24,722	18,432	12,217	5.74	2,128
1999	33,539.84	31,491	23,479	16,433	5.76	2,853
2001	288,299.85	266,094	198,395	144,682	5.76	25,118

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
2002	86,102.12	78,661	58,648	43,813	5.77	7,593
2005	41,538.17	36,624	27,306	22,124	5.78	3,828
2006	360,252.69	313,183	233,503	195,197	5.78	33,771
2007	3,844.65	3,289	2,452	2,123	5.79	367
2011	434,816.40	341,412	254,550	262,881	5.80	45,324
2015	363,211.28	244,957	182,635	249,586	5.81	42,958
2018	157,978.82	84,872	63,279	124,716	5.82	21,429
	7,042,083.89	6,594,909	4,917,037	3,463,043		603,775

CAYUGA COMMON 1-2

INTERIM SURVIVOR CURVE.. IOWA 55-R1

PROBABLE RETIREMENT YEAR.. 5-2029

NET SALVAGE PERCENT.. -19

1937	681.98	744	555	257	4.52	57
1939	43.80	48	36	16	4.63	3
1940	275.44	300	224	104	4.68	22
1944	288.53	312	233	111	4.86	23
1946	603.28	652	486	232	4.94	47
1948	1,469.88	1,585	1,182	567	5.01	113
1949	1,072.23	1,155	861	415	5.04	82
1950	342.17	368	274	133	5.07	26
1951	4,649.80	4,998	3,726	1,807	5.10	354
1952	416.83	448	334	162	5.13	32
1953	250.50	269	201	98	5.16	19
1954	55.44	59	44	22	5.18	4
1955	333.76	357	266	131	5.21	25
1956	174.00	186	139	68	5.23	13
1957	323.77	346	258	127	5.26	24
1958	3,449.09	3,679	2,743	1,361	5.28	258
1959	4,633.84	4,937	3,681	1,833	5.30	346
1960	819.23	872	650	325	5.32	61
1961	96.20	102	76	38	5.34	7
1962	40.95	43	32	17	5.36	3
1963	132.38	140	104	53	5.38	10
1964	292.55	310	231	117	5.40	22
1965	417.47	441	329	168	5.41	31
1966	638.05	674	503	257	5.43	47
1967	259.90	274	204	105	5.45	19

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
1968	832.32	876	653	337	5.46	62
1969	66,675.83	70,044	52,223	27,121	5.48	4,949
1970	312,979.79	328,263	244,747	127,699	5.49	23,260
1971	38,662.01	40,473	30,176	15,832	5.51	2,873
1972	213,582.15	223,193	166,408	87,754	5.52	15,897
1973	26,504.42	27,647	20,613	10,927	5.53	1,976
1974	22,348.76	23,261	17,343	9,252	5.55	1,667
1975	84,957.83	88,246	65,795	35,305	5.56	6,350
1976	30,835.76	31,961	23,830	12,865	5.57	2,310
1977	58,046.12	60,032	44,759	24,316	5.58	4,358
1978	181,984.92	187,772	139,999	76,563	5.59	13,696
1979	180,644.90	185,880	138,589	76,379	5.61	13,615
1980	102,062.96	104,745	78,096	43,359	5.62	7,715
1981	88,888.87	90,978	67,831	37,946	5.63	6,740
1982	147,793.74	150,832	112,457	63,417	5.64	11,244
1983	50,739.75	51,628	38,493	21,887	5.65	3,874
1984	14,422.99	14,633	10,910	6,253	5.65	1,107
1985	15,525.01	15,698	11,704	6,771	5.66	1,196
1986	45,064.76	45,407	33,855	19,772	5.67	3,487
1987	73,974.42	74,259	55,366	32,663	5.68	5,751
1988	46,244.78	46,238	34,474	20,557	5.69	3,613
1989	109,032.73	108,564	80,943	48,806	5.70	8,562
1990	49,528.31	49,112	36,617	22,322	5.70	3,916
1991	106,164.73	104,777	78,120	48,216	5.71	8,444
1992	43,445.96	42,665	31,810	19,890	5.72	3,477
1993	271,972.09	265,759	198,145	125,502	5.72	21,941
1994	81,762.94	79,440	59,229	38,069	5.73	6,644
1995	24,591.33	23,759	17,714	11,549	5.73	2,016
1996	347,804.63	333,842	248,906	164,981	5.74	28,742
1997	394,784.00	376,290	280,555	189,238	5.75	32,911
1998	126,722.83	119,942	89,426	61,374	5.75	10,674
1999	91,884.90	86,273	64,323	45,020	5.76	7,816
2000	167,494.33	155,978	116,294	83,024	5.76	14,414
2001	654,576.61	604,158	450,448	328,498	5.76	57,031
2002	157,495.83	143,884	107,277	80,143	5.77	13,890
2003	26,074.08	23,571	17,574	13,454	5.77	2,332
2004	419,636.79	374,741	279,400	219,968	5.78	38,057
2005	123,021.31	108,467	80,871	65,524	5.78	11,336
2006	409,519.69	356,013	265,436	221,892	5.78	38,390
2007	356,170.03	304,658	227,147	196,695	5.79	33,972
2008	166,965.68	140,352	104,644	94,045	5.79	16,243

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -19						
2009	144,558.30	119,158	88,842	83,182	5.79	14,366
2010	196,295.81	158,114	117,887	115,705	5.80	19,949
2011	744,810.52	584,815	436,027	450,298	5.80	77,638
2012	662,688.45	505,390	376,809	411,790	5.80	70,998
2013	392,650.83	289,544	215,878	251,376	5.80	43,341
2014	541,054.62	382,810	285,416	358,439	5.81	61,693
2015	704,605.38	475,200	354,300	484,181	5.81	83,336
2016	562,393.87	357,687	266,684	402,564	5.81	69,288
2017	6,231,338.54	3,678,727	2,742,787	4,672,505	5.82	802,836
2018	570,769.38	306,639	228,624	450,591	5.82	77,421
2019	124,839.15	59,147	44,099	104,460	5.82	17,948
2020	141,535.10	56,014	41,763	126,664	5.82	21,764
2021	53,627.64	15,872	11,834	51,983	5.83	8,916
2022	1,629,085.05	276,543	206,185	1,732,426	5.83	297,157
2023	1,041,723.95	49,016	36,545	1,203,106	5.83	206,365
	19,695,158.55	13,002,286	9,694,252	13,742,987		2,371,212

CAYUGA INLAND CONTAINER
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2029
NET SALVAGE PERCENT.. -19

1992	109,361.98	107,397	80,073	50,068	5.72	8,753
1999	34,759.18	32,636	24,333	17,031	5.76	2,957
	144,121.16	140,033	104,406	67,098		11,710

GIBSON UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -23

1988	6,726.73	5,606	4,654	3,619	13.37	271
1993	1,150,710.83	913,185	758,173	657,201	13.60	48,324
1996	1,164,418.75	891,051	739,796	692,439	13.72	50,469
1999	223,605.18	163,863	136,047	138,987	13.82	10,057
2001	31,882.03	22,573	18,741	20,474	13.89	1,474
2007	586,577.80	361,005	299,725	421,766	14.04	30,040
2008	354,077.93	211,216	175,362	260,154	14.06	18,503

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2010	2,741,810.67	1,520,020	1,261,999	2,110,429	14.10	149,676
2012	25,781.55	13,036	10,823	20,888	14.14	1,477
2014	397,219.88	178,044	147,821	340,759	14.18	24,031
2015	248,054.41	103,126	85,620	219,486	14.20	15,457
2021	22,559.70	3,179	2,639	25,109	14.30	1,756
2022	144,692.77	10,853	9,011	168,961	14.32	11,799
	7,098,118.23	4,396,757	3,650,413	5,080,272		363,334
GIBSON UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1988	6,726.73	5,606	4,589	3,685	13.37	276
1993	2,975,770.98	2,361,523	1,932,959	1,727,240	13.60	127,003
2001	55,540.55	39,323	32,187	36,128	13.89	2,601
2006	803,845.68	508,909	416,553	572,177	14.02	40,811
2008	345,981.77	206,387	168,932	256,625	14.06	18,252
2012	25,895.51	13,094	10,718	21,134	14.14	1,495
2014	328,902.30	147,422	120,668	283,882	14.18	20,020
2015	261,920.84	108,891	89,130	233,033	14.20	16,411
	4,804,584.36	3,391,155	2,775,735	3,133,904		226,869
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1990	24,660.39	22,149	18,351	11,982	10.16	1,179
1991	1,237,153.34	1,102,501	913,432	608,267	10.19	59,693
1993	1,176,617.87	1,031,477	854,588	592,652	10.23	57,933
1996	2,535,788.68	2,159,828	1,789,436	1,329,584	10.29	129,211
1998	111,800.36	93,096	77,131	60,384	10.33	5,845
2005	25,592.57	19,073	15,802	15,677	10.44	1,502
2007	1,110,651.92	790,836	655,214	710,887	10.46	67,962
2008	666,173.01	462,080	382,837	436,556	10.47	41,696

DUKE ENERGY INDIANA

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
2012	25,536.88	15,377	12,740	18,670	10.51	1,776
2013	266,104.35	152,699	126,512	200,796	10.52	19,087
2014	331,257.05	179,716	148,896	258,550	10.53	24,554
	7,511,336.42	6,028,832	4,994,939	4,244,005		410,438

GIBSON UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -23

1991	1,142,876.65	1,018,485	842,117	563,621	10.19	55,311
1994	4,405,734.08	3,827,965	3,165,088	2,253,965	10.25	219,899
1996	22,669.57	19,309	15,965	11,918	10.29	1,158
1998	71,603.99	59,624	49,299	38,774	10.33	3,754
2006	884,516.55	645,060	533,357	554,598	10.45	53,072
2008	60,192.03	41,751	34,521	39,515	10.47	3,774
2009	45,731.12	30,796	25,463	30,786	10.48	2,938
2010	111,563.49	72,702	60,112	77,111	10.49	7,351
2011	42,240.75	26,523	21,930	30,026	10.50	2,860
2012	69,353.17	41,762	34,530	50,774	10.51	4,831
2014	331,612.89	179,909	148,755	259,129	10.53	24,609
2015	289,903.10	147,200	121,710	234,871	10.54	22,284
2018	264,353.50	99,787	82,507	242,648	10.57	22,956
2023	47,642.98	1,296	1,072	57,529	10.61	5,422
	7,789,993.87	6,212,169	5,136,427	4,445,265		430,219

GIBSON UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2030
NET SALVAGE PERCENT.. -23

1982	96,023.43	98,942	74,295	43,814	6.53	6,710
1991	640,536.90	635,079	476,879	310,982	6.63	46,905
1993	391,106.09	383,319	287,833	193,227	6.65	29,057
1994	247,014.19	240,552	180,630	123,198	6.66	18,498
1996	13,113.34	12,597	9,459	6,670	6.67	1,000
1998	60,148.08	56,850	42,688	31,294	6.69	4,678
1999	1,691,883.74	1,585,568	1,190,598	890,419	6.69	133,097

DUKE ENERGY INDIANA

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2030						
NET SALVAGE PERCENT.. -23						
2001	15,648.01	14,372	10,792	8,455	6.71	1,260
2005	27,673.27	24,147	18,132	15,906	6.73	2,363
2007	209,949.82	177,095	132,980	125,258	6.74	18,584
2011	42,424.31	32,559	24,448	27,733	6.75	4,109
2012	34,822.87	25,850	19,411	23,421	6.76	3,465
2016	166,430.72	101,362	76,112	128,597	6.77	18,995
2018	168,009.34	85,345	64,085	142,566	6.78	21,027
2019	145,316.57	64,521	48,449	130,291	6.78	19,217
	3,950,100.68	3,538,158	2,656,792	2,201,832		328,965

GIBSON 4 FLUE GAS
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2034
NET SALVAGE PERCENT.. -23

2005	135,120.10	100,698	85,879	80,319	10.44	7,693
2008	1,021,338.81	708,435	604,177	652,069	10.47	62,280
	1,156,458.91	809,133	690,056	732,388		69,973

GIBSON 5 FLUE GAS
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 5-2030
NET SALVAGE PERCENT.. -23

1982	37,550.13	38,691	29,053	17,134	6.53	2,624
1990	8,168.00	8,141	6,113	3,934	6.62	594
1995	1,013,894.29	980,649	736,367	510,723	6.67	76,570
2008	391,002.17	323,504	242,919	238,014	6.74	35,314
2013	207,494.50	148,389	111,425	143,793	6.76	21,271
	1,658,109.09	1,499,374	1,125,877	913,597		136,373

DUKE ENERGY INDIANA

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1987	86,925.86	73,050	59,070	47,849	13.32	3,592
1993	1,366,054.31	1,084,078	876,610	803,637	13.60	59,091
1996	22,669.57	17,347	14,027	13,856	13.72	1,010
1998	111,800.36	83,193	67,272	70,243	13.79	5,094
2005	35,084.86	22,813	18,447	24,707	13.99	1,766
	1,622,534.96	1,280,481	1,035,426	960,292		70,553
GIBSON COMMON 1-3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1992	67,504.51	54,147	44,549	38,482	13.56	2,838
1996	9,417.15	7,206	5,929	5,654	13.72	412
2002	7,587.36	5,273	4,338	4,994	13.91	359
2003	25,911.34	17,640	14,513	17,358	13.94	1,245
2007	107,541.18	66,185	54,453	77,823	14.04	5,543
	217,961.54	150,451	123,782	144,311		10,397
GIBSON COMMON 1-4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
2003	41,556.79	28,292	24,863	26,252	13.94	1,883
2007	72,048.00	44,341	38,967	49,652	14.04	3,536
2017	10,560,528.05	3,616,263	3,177,993	9,811,456	14.23	689,491
2018	271,863.67	81,468	71,595	262,798	14.25	18,442
	10,945,996.51	3,770,364	3,313,418	10,150,158		713,352
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1938	128.83	137	113	46	7.57	6
1940	298.32	313	257	109	8.01	14

DUKE ENERGY INDIANA

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1945	3,912.58	4,021	3,307	1,505	8.99	167
1946	93.60	96	79	36	9.17	4
1947	31,587.01	32,200	26,484	12,368	9.34	1,324
1949	200.44	203	167	80	9.68	8
1950	11,638.69	11,724	9,643	4,673	9.83	475
1951	5,708.24	5,727	4,710	2,311	9.99	231
1952	1,677.72	1,677	1,379	684	10.13	68
1954	554.88	550	452	230	10.42	22
1955	540.09	534	439	225	10.55	21
1956	366.02	360	296	154	10.68	14
1957	71.62	70	58	31	10.81	3
1958	304.10	297	244	130	10.93	12
1959	102.19	99	81	44	11.05	4
1961	995.31	961	790	434	11.28	38
1964	1,315.47	1,256	1,033	585	11.60	50
1965	307.72	293	241	138	11.70	12
1966	208.84	198	163	94	11.80	8
1967	948.21	894	735	431	11.89	36
1968	1,653.85	1,553	1,277	757	11.99	63
1969	710.92	665	547	327	12.08	27
1970	840.33	782	643	390	12.16	32
1971	1,582.98	1,466	1,206	741	12.25	60
1972	2,392.44	2,206	1,814	1,128	12.33	91
1973	16,255.50	14,918	12,270	7,724	12.41	622
1974	215,453.56	196,734	161,812	103,196	12.49	8,262
1975	68,159.05	61,930	50,937	32,899	12.56	2,619
1976	15,319.28	13,844	11,387	7,456	12.64	590
1977	130,601.99	117,393	96,555	64,086	12.71	5,042
1978	703,750.21	628,980	517,329	348,283	12.78	27,252
1979	543,239.41	482,656	396,980	271,205	12.85	21,105
1980	161,812.89	142,927	117,556	81,474	12.91	6,311
1981	502,369.23	440,863	362,605	255,309	12.98	19,669
1982	1,233,098.27	1,075,242	884,375	632,336	13.04	48,492
1983	676,975.62	586,282	482,211	350,469	13.10	26,753
1984	131,154.36	112,772	92,754	68,566	13.16	5,210
1985	282,582.53	241,242	198,419	149,157	13.21	11,291
1986	302,542.95	256,262	210,773	161,355	13.27	12,159
1987	296,617.93	249,270	205,022	159,818	13.32	11,998
1988	400,950.60	334,132	274,820	218,349	13.37	16,331
1989	891,243.24	736,096	605,431	490,798	13.42	36,572
1990	583,769.61	477,681	392,888	325,149	13.47	24,139

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 1-5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -23						
1991	2,380,652.29	1,929,451	1,586,953	1,341,249	13.51	99,278
1992	945,035.47	758,032	623,473	538,920	13.56	39,743
1993	367,841.71	291,913	240,095	212,350	13.60	15,614
1994	726,567.05	569,996	468,816	424,862	13.64	31,148
1995	814,551.34	631,366	519,292	482,606	13.68	35,278
1996	739,693.90	566,038	465,560	444,263	13.72	32,381
1997	962,803.58	726,643	597,656	586,592	13.76	42,630
1998	540,750.51	402,386	330,958	334,165	13.79	24,232
1999	521,421.64	382,109	314,281	327,068	13.82	23,666
2000	314,108.84	226,430	186,236	200,118	13.85	14,449
2001	726,747.01	514,546	423,209	470,690	13.89	33,887
2002	104,967.16	72,952	60,002	69,107	13.91	4,968
2004	974,107.30	648,644	533,503	664,649	13.97	47,577
2005	1,077,230.99	700,445	576,109	748,885	13.99	53,530
2006	259,442.87	164,252	135,096	184,019	14.02	13,125
2007	286,187.26	176,132	144,867	207,144	14.04	14,754
2008	451,327.74	269,228	221,437	333,696	14.06	23,734
2009	187,472.17	108,027	88,851	141,740	14.08	10,067
2010	575,430.55	319,010	262,382	445,397	14.10	31,588
2011	359,900.19	191,042	157,130	285,547	14.12	20,223
2012	2,087,005.00	1,055,249	867,931	1,699,085	14.14	120,162
2013	1,754,784.58	838,748	689,861	1,468,524	14.16	103,709
2014	432,145.09	193,698	159,315	372,224	14.18	26,250
2015	1,168,953.64	485,981	399,714	1,038,099	14.20	73,106
2016	1,533,841.40	583,665	480,058	1,406,567	14.22	98,915
2017	406,930.86	139,346	114,611	385,914	14.23	27,120
2018	2,621,500.50	785,572	646,125	2,578,321	14.25	180,935
2019	229,935.33	57,981	47,689	235,132	14.27	16,477
2020	168,468.89	33,664	27,688	179,528	14.28	12,572
2021	264,296.80	37,238	30,628	294,457	14.30	20,591
2022	1,260,710.88	94,560	77,775	1,472,900	14.32	102,856
2023	1,027,567.04	19,970	16,425	1,247,482	14.33	87,054
	33,496,416.21	20,211,820	16,624,011	24,576,581		1,768,826

DUKE ENERGY INDIANA

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIBSON COMMON 3-4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1978	70,032.75	67,316	53,764	32,377	9.79	3,307
1979	11,601.92	11,102	8,867	5,403	9.83	550
1981	32,580.97	30,887	24,669	15,406	9.90	1,556
	114,215.64	109,305	87,299	53,186		5,413
GIBSON COMMON 4-5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
1996	12,729.18	10,842	8,895	6,762	10.29	657
	12,729.18	10,842	8,895	6,762		657
GIBSON COMMON 3-5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -23						
2021	34,327.88	6,361	6,295	35,928	10.60	3,389
	34,327.88	6,361	6,295	35,928		3,389
	116,175,700.34	79,038,287	62,824,554	78,640,459		8,496,800
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.3 7.31

DUKE ENERGY INDIANA

ACCOUNT 316.20 MISCELLANEOUS POWER PLANT EQUIPMENT - EDWARDSPORT IGCC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
EDWARDSPORT IGCC						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -11						
2013	2,449,449.67	846,037	724,397	1,994,493	18.75	106,373
2014	389,524.24	124,674	106,749	325,623	18.93	17,201
2015	694,672.49	204,060	174,721	596,366	19.09	31,240
2016	775,678.51	205,633	176,068	684,935	19.25	35,581
2017	8,884,149.88	2,091,703	1,790,965	8,070,442	19.39	416,217
2018	1,252,547.01	254,221	217,670	1,172,657	19.53	60,044
2019	1,048,966.53	176,819	151,397	1,012,956	19.66	51,524
2020	417,350.14	54,915	47,020	416,239	19.78	21,043
2021	398,992.04	36,361	31,133	411,748	19.90	20,691
2022	1,637,804.38	77,409	66,279	1,751,683	20.01	87,540
2023	904,718.93	11,368	9,734	994,504	20.08	49,527
	18,853,853.82	4,083,200	3,496,131	17,431,647		896,981
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.4						4.76

DUKE ENERGY INDIANA

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARKLAND						
INTERIM SURVIVOR CURVE.. IOWA 110-R3						
PROBABLE RETIREMENT YEAR.. 4-2061						
NET SALVAGE PERCENT.. -13						
1967	2,246,190.65	1,539,644	2,538,195			
1973	905.41	590	1,023			
1974	6,019.71	3,890	6,802			
1978	718.14	446	811			
1980	547.68	333	619			
1981	15,986.74	9,607	18,065			
1984	801.11	464	905			
1988	7,036.66	3,854	7,951			
1992	85,769.31	43,980	96,919			
1995	114,821.26	55,561	129,748			
1996	134,424.88	63,677	151,900			
1997	283,515.34	131,324	320,372			
1999	126,647.94	55,882	143,112			
2005	88,611.92	32,435	100,131			
2007	4,231.31	1,427	4,781			
2011	501,215.42	136,904	489,229	77,144	37.30	2,068
2015	214,597.70	42,466	151,753	90,742	37.40	2,426
2017	233,655.31	36,251	129,544	134,487	37.45	3,591
2019	33,870.33	3,673	13,126	25,148	37.49	671
2022	303,924.22	8,823	31,529	311,905	37.55	8,306
2023	245,960.68	1,837	6,565	271,371	37.56	7,225
	4,649,451.72	2,173,068	4,343,083	910,797		24,287
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.5 0.52						

DUKE ENERGY INDIANA

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARKLAND						
INTERIM SURVIVOR CURVE.. IOWA 90-R3						
PROBABLE RETIREMENT YEAR.. 4-2061						
NET SALVAGE PERCENT.. -13						
1967	10,570,535.32	7,466,157	11,944,705			
1996	757,871.09	362,435	659,725	196,669	35.83	5,489
1998	26,286.99	11,996	21,836	7,868	36.02	218
2000	7,906.19	3,425	6,234	2,700	36.19	75
2002	5,209.78	2,128	3,874	2,014	36.36	55
2003	5,543.36	2,193	3,992	2,272	36.43	62
2005	1,000.25	369	672	459	36.57	13
2006	43,193.00	15,300	27,850	20,958	36.64	572
2007	288,889.73	98,009	178,402	148,044	36.71	4,033
2008	2,109,424.38	683,416	1,243,993	1,139,657	36.77	30,994
2009	19,532.46	6,019	10,956	11,116	36.83	302
2010	1,807.90	527	959	1,084	36.88	29
2011	32,482.13	8,915	16,228	20,477	36.94	554
2015	99.99	20	36	77	37.13	2
2017	2,098,514.01	326,910	595,060	1,776,261	37.21	47,736
2019	1,820.96	198	360	1,697	37.29	46
2022	31,216.03	910	1,656	33,618	37.39	899
	16,001,333.57	8,988,927	14,716,538	3,364,969		91,079
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.9 0.57						

DUKE ENERGY INDIANA

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARKLAND						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 4-2061						
NET SALVAGE PERCENT.. -13						
1998	120,323.29	60,030	46,467	89,498	26.64	3,360
1999	279,540.38	135,358	104,776	211,104	27.10	7,790
2000	382,756.30	179,688	139,091	293,424	27.55	10,651
2001	317,043.62	144,038	111,495	246,764	27.99	8,816
2002	227,723.68	100,008	77,413	179,915	28.41	6,333
2003	33,078.79	14,008	10,843	26,536	28.83	920
2007	13,394.44	4,795	3,712	11,424	30.36	376
2010	110,725.44	33,777	26,146	98,974	31.37	3,155
2017	1,282,240.97	205,285	158,905	1,290,028	33.32	38,716
2018	45,555,083.59	6,205,582	4,803,548	46,673,697	33.56	1,390,754
2019	2,413.84	269	208	2,519	33.78	75
2020	37,426,814.81	3,197,721	2,475,256	39,817,045	33.99	1,171,434
2021	40,252,213.46	2,346,116	1,816,055	43,668,946	34.20	1,276,870
2022	2,454.33	73	57	2,717	34.40	79
	126,005,806.94	12,626,748	9,773,972	132,612,590		3,919,329
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.8 3.11

DUKE ENERGY INDIANA

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARKLAND						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 4-2061						
NET SALVAGE PERCENT.. -13						
2001	6,580.21	2,989	798	6,638	27.99	237
2004	10,801.03	4,402	1,175	11,030	29.23	377
2005	22,473.46	8,798	2,349	23,046	29.62	778
2015	70,872.90	14,540	3,882	76,204	32.82	2,322
2018	2,291,687.89	312,177	83,351	2,506,256	33.56	74,680
2019	4,239,215.88	471,750	125,957	4,664,357	33.78	138,080
2020	1,839,304.15	157,149	41,959	2,036,455	33.99	59,913
	8,480,935.52	971,805	259,472	9,323,985		276,387
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.7						3.26

DUKE ENERGY INDIANA

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MARKLAND						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 4-2061						
NET SALVAGE PERCENT.. -13						
1967	18,812.68	18,543	21,258			
1968	893.07	873	1,009			
1971	1,313.39	1,249	1,484			
1974	826.48	762	934			
1975	822.75	750	930			
1978	2,738.75	2,409	3,095			
1979	1,672.47	1,451	1,890			
1980	1,800.00	1,541	2,034			
1981	10,895.32	9,191	12,312			
1982	2,731.33	2,269	3,086			
1987	304.04	231	344			
1990	2,236.22	1,594	2,527			
1998	9,127.54	5,228	9,823	491	19.66	25
1999	326,395.22	180,847	339,809	29,018	20.30	1,429
2001	61,236.74	31,583	59,344	9,853	21.58	457
2002	5,947.37	2,953	5,549	1,172	22.21	53
2003	19,305.67	9,207	17,300	4,516	22.84	198
2004	13,958.89	6,380	11,988	3,786	23.47	161
2006	12,179.44	5,077	9,540	4,223	24.69	171
2008	15,255.53	5,728	10,763	6,476	25.88	250
2009	12,239.42	4,338	8,151	5,680	26.46	215
2011	162,683.80	50,598	95,073	88,760	27.57	3,219
2012	40,925.04	11,822	22,213	24,032	28.10	855
2016	170,021.14	33,114	62,221	129,903	30.06	4,321
2018	447,505.00	64,474	121,146	384,535	30.93	12,432
2019	8,153.71	956	1,796	7,417	31.34	237
2022	444,431.18	13,846	26,016	476,191	32.45	14,675
	1,794,412.19	467,014	851,634	1,176,051		38,698
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 2.16						

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
1924	36,884.29	43,155	43,155			
1925	36,886.68	43,157	43,157			
1928	407.74	477	477			
1929	372.92	436	436			
1947	185.83	209	210	8	2.04	4
1950	3,337,834.03	3,685,790	3,699,524	205,742	2.81	73,218
1951	1,524.10	1,674	1,680	103	3.06	34
1952	59.36	65	65	4	3.32	1
1953	14,326.96	15,566	15,624	1,139	3.57	319
1954	7,816.98	8,445	8,476	669	3.83	175
1958	605.29	641	643	65	4.77	14
1959	3,016.68	3,177	3,189	341	4.99	68
1960	785.93	824	827	92	5.21	18
1965	723.84	740	743	104	6.27	17
1968	1,320.86	1,330	1,335	210	6.92	30
1973	2,092.57	2,047	2,055	394	8.02	49
1974	12,599.12	12,245	12,291	2,450	8.24	297
1975	32,418.76	31,311	31,428	6,502	8.45	769
1976	3,680.60	3,532	3,545	761	8.66	88
1977	8,545.26	8,148	8,178	1,820	8.86	205
1978	540.99	512	514	119	9.05	13
1979	1,713.60	1,612	1,618	387	9.24	42
1980	391.94	366	367	91	9.42	10
1988	17,459.73	15,381	15,438	4,990	10.54	473
1990	217,090.21	188,025	188,726	65,270	10.74	6,077
1991	117,795.72	101,103	101,480	36,341	10.83	3,356
1992	43,167.53	36,710	36,847	13,659	10.91	1,252
1993	471,330.65	396,889	398,368	153,089	10.99	13,930
1999	11,007.47	8,636	8,668	4,211	11.34	371
2000	29,861.14	23,084	23,170	11,768	11.39	1,033
2001	21,514.60	16,376	16,437	8,735	11.43	764
2002	199,187.77	149,096	149,652	83,398	11.47	7,271
2003	5,277,830.76	3,878,618	3,893,071	2,281,991	11.51	198,262
2006	93,472.46	64,441	64,681	44,682	11.60	3,852
2008	323,346.58	211,164	211,951	166,365	11.66	14,268
2010	266,311.20	162,722	163,328	148,256	11.71	12,661
2011	97,864.00	57,517	57,731	56,770	11.73	4,840
2012	9,836.43	5,528	5,549	5,960	11.75	507
2013	1,171,470.89	626,113	628,446	742,175	11.76	63,110
2015	349,003.83	164,204	164,816	243,519	11.79	20,655
2016	1,955,115.45	846,667	849,822	1,437,663	11.81	121,733

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2017	502,346.22	197,018	197,752	389,993	11.82	32,994
2018	111,902.00	38,732	38,876	92,049	11.83	7,781
2020	389,239.32	91,756	92,098	363,312	11.85	30,659
2021	37,277.63	6,267	6,290	37,324	11.86	3,147
2022	1,192,473.57	107,402	107,802	1,287,392	11.87	108,458
	16,410,639.49	11,258,908	11,300,537	7,899,911		732,825
NOBLESVILLE CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	3,155,726.18	2,319,108	2,284,427	1,407,773	11.51	122,309
2011	7,816.11	4,594	4,525	4,620	11.73	394
	3,163,542.29	2,323,702	2,288,952	1,412,392		122,703
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	3,156,016.71	2,319,321	2,284,637	1,407,903	11.51	122,320
2011	7,258.22	4,266	4,202	4,290	11.73	366
	3,163,274.93	2,323,587	2,288,839	1,412,193		122,686
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	3,155,826.39	2,319,181	2,284,499	1,407,818	11.51	122,313
2006	19,327.13	13,324	13,125	9,488	11.60	818
2011	7,623.67	4,481	4,414	4,506	11.73	384
	3,182,777.19	2,336,986	2,302,038	1,421,811		123,515

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2000	4,735,968.10	2,751,381	2,725,077	2,295,049	18.05	127,150
2007	4,203.83	2,013	1,994	2,462	18.87	130
2008	13,534.46	6,244	6,184	8,162	18.96	430
2012	34,520.83	13,159	13,033	23,559	19.25	1,224
2013	7,617.13	2,723	2,697	5,377	19.32	278
2015	65,669.49	20,103	19,911	49,699	19.43	2,558
2016	51,596.42	14,321	14,184	40,508	19.48	2,079
2018	6,174.97	1,322	1,309	5,236	19.56	268
2020	30,210.47	4,207	4,167	27,856	19.64	1,418
2021	14,714.94	1,426	1,412	14,185	19.67	721
2022	1,872.73	95	94	1,891	19.70	96

4,966,083.37	2,816,994	2,790,063	2,473,985	136,352
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CAYUGA CT UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 50-R3
PROBABLE RETIREMENT YEAR.. 5-2036
NET SALVAGE PERCENT.. -6

1993	5,387,322.67	4,023,434	3,963,266	1,747,296	11.80	148,076
2008	177,555.05	101,407	99,891	88,318	12.60	7,009
2009	104,398.26	57,700	56,837	53,825	12.63	4,262
2013	26,256.52	12,162	11,980	15,852	12.73	1,245
2015	28,858.36	11,709	11,534	19,056	12.77	1,492
2016	26,448.55	9,867	9,719	18,316	12.78	1,433
2017	4,423.44	1,488	1,466	3,223	12.80	252
2018	2,846.55	843	830	2,187	12.81	171
2022	18,352.52	1,405	1,384	18,070	12.85	1,406

5,776,461.92	4,220,015	4,156,907	1,966,143	165,346
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CINCAP MADISON CT 1-8
INTERIM SURVIVOR CURVE.. IOWA 50-R3
PROBABLE RETIREMENT YEAR.. 5-2041
NET SALVAGE PERCENT.. -5

2000	9,017,943.84	5,407,939	5,327,065	4,141,776	16.49	251,169
2003	312,385.87	175,276	172,655	155,350	16.80	9,247
2005	57,910.66	30,827	30,366	30,440	16.97	1,794
2008	45,450.53	21,958	21,630	26,093	17.19	1,518

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CINCAP MADISON CT 1-8 INTERIM SURVIVOR CURVE.. IOWA 50-R3 PROBABLE RETIREMENT YEAR.. 5-2041 NET SALVAGE PERCENT.. -5						
2015	107,511.23	35,072	34,548	78,339	17.55	4,464
2016	65,256.75	19,345	19,056	49,464	17.59	2,812
2017	80,500.20	21,302	20,983	63,542	17.63	3,604
2020	787,404.69	119,080	117,299	709,476	17.71	40,061
2021	14,931.22	1,574	1,550	14,127	17.74	796
2022	3,760.53	208	205	3,744	17.76	211
	10,493,055.52	5,832,581	5,745,357	5,272,351		315,676

HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)
INTERIM SURVIVOR CURVE.. IOWA 50-R3
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -8

2001	4,485,511.97	2,909,906	2,866,389	1,977,963	14.08	140,480
2005	22,012.60	13,081	12,885	10,888	14.32	760
2006	4,228.10	2,446	2,409	2,157	14.37	150
2010	66,739.76	33,718	33,214	38,865	14.54	2,673
2011	125.91	61	60	76	14.58	5
2012	1,532.46	705	694	961	14.61	66
2013	79,995.29	34,790	34,270	52,125	14.64	3,560
2014	137.69	56	55	94	14.67	6
2015	598,629.68	226,185	222,802	423,718	14.70	28,824
2016	106,896.16	36,954	36,401	79,046	14.72	5,370
2017	1,668.12	518	510	1,291	14.74	88
2018	6,964.80	1,892	1,864	5,658	14.76	383
2019	374,649.61	85,671	84,390	320,232	14.78	21,667
2020	347,656.35	62,929	61,988	313,481	14.80	21,181
	6,096,748.50	3,408,912	3,357,933	3,226,555		225,213

CAYUGA DIESEL
INTERIM SURVIVOR CURVE.. IOWA 50-R3
PROBABLE RETIREMENT YEAR.. 5-2029
NET SALVAGE PERCENT.. -6

1972	5,514.86	5,244	5,166	680	4.89	139
	5,514.86	5,244	5,166	680		139

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	28,000.00	14,322	14,108	15,572	18.67	834
	28,000.00	14,322	14,108	15,572		834
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	28,000.00	14,322	14,108	15,572	18.67	834
	28,000.00	14,322	14,108	15,572		834
WHEATLAND CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	14,081.12	7,202	7,094	7,832	18.67	419
2021	237,209.76	22,994	22,650	228,793	19.67	11,632
	251,290.88	30,196	29,744	236,624		12,051
WHEATLAND CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	28,000.00	14,322	14,108	15,572	18.67	834
	28,000.00	14,322	14,108	15,572		834
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	39,820.00	20,368	20,063	22,146	18.67	1,186
2007	47,753.33	22,868	22,526	28,093	18.87	1,489

DUKE ENERGY INDIANA

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND COMMON CT 1-4 INTERIM SURVIVOR CURVE.. IOWA 50-R3 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -6						
2009	500.03	222	219	311	19.04	16
2010	86,540.80	36,647	36,099	55,634	19.12	2,910
2013	111,081.28	39,706	39,112	78,634	19.32	4,070
2014	96,430.08	32,105	31,625	70,591	19.37	3,644
2015	360,565.99	110,379	108,728	273,472	19.43	14,075
2016	144,749.85	40,175	39,574	113,861	19.48	5,845
2017	53,191.15	13,155	12,958	43,424	19.52	2,225
2018	62,535.57	13,387	13,187	53,101	19.56	2,715
2019	1,691.90	302	297	1,496	19.60	76
2020	112,617.47	15,681	15,446	103,928	19.64	5,292
2022	66,372.40	3,366	3,316	67,039	19.70	3,403
	1,183,849.85	348,361	343,151	911,730		46,946
PURDUE CHP INTERIM SURVIVOR CURVE.. IOWA 50-R3 PROBABLE RETIREMENT YEAR.. 3-2057 NET SALVAGE PERCENT.. -6						
2021	14,589,461.32	888,764	426,899	15,037,930	32.31	465,426
	14,589,461.32	888,764	426,899	15,037,930		465,426
	69,366,700.12	35,837,216	35,077,910	41,319,021		2,471,380
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7						3.56

DUKE ENERGY INDIANA

ACCOUNT 341.66 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRANE SOLAR						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 5-2047						
NET SALVAGE PERCENT.. -8						
2017	401,873.13	88,029	155,841	278,182	22.64	12,287
	401,873.13	88,029	155,841	278,182		12,287

DUKE ENERGY INDIANA

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2011	63,971.66	37,581	46,155	28,692	11.88	2,415
2016	100,579.04	43,584	53,527	64,150	11.90	5,391
2017	5,381.19	2,110	2,591	3,705	11.90	311
2018	129,804.38	44,843	55,074	96,797	11.91	8,127
2019	75,407.42	22,181	27,241	60,985	11.91	5,120
2020	213,222.45	50,196	61,648	187,822	11.91	15,770
2021	56,753.32	9,547	11,725	54,676	11.91	4,591
2022	14,852.78	1,346	1,653	15,725	11.91	1,320
	659,972.24	211,388	259,615	512,553		43,045
NOBLESVILLE CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2006	44,569.04	30,730	37,741	14,405	11.82	1,219
	44,569.04	30,730	37,741	14,405		1,219
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2006	42,764.87	29,486	36,213	13,822	11.82	1,169
2018	113,223.20	39,115	48,039	84,432	11.91	7,089
2021	150,726.30	25,356	31,141	145,209	11.91	12,192
	306,714.37	93,957	115,393	243,463		20,450
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2006	38,802.17	26,753	32,856	12,542	11.82	1,061
2018	113,740.76	39,294	48,259	84,818	11.91	7,122
	152,542.93	66,047	81,115	97,360		8,183

DUKE ENERGY INDIANA

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE COMMON 3-5 INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 5-2035 NET SALVAGE PERCENT.. -17						
2003	6,749,463.45	4,962,947	6,095,207	1,801,665	11.77	153,073
	6,749,463.45	4,962,947	6,095,207	1,801,665		153,073
VERMILLION CT STATION INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -6						
2000	21,206,565.51	12,259,350	14,694,637	7,784,322	18.99	409,917
2013	5,742.97	2,044	2,450	3,638	19.76	184
2018	17,701.60	3,775	4,525	14,239	19.85	717
2019	48,027.09	8,534	10,229	40,679	19.86	2,048
2020	31,549.53	4,387	5,258	28,184	19.87	1,418
	21,309,586.70	12,278,090	14,717,100	7,871,062		414,284
CAYUGA CT UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 5-2036 NET SALVAGE PERCENT.. -6						
1993	2,601,811.28	1,946,457	2,390,527	367,393	12.29	29,894
2003	24,593.86	15,894	19,520	6,549	12.74	514
2013	27,948.99	12,941	15,893	13,733	12.88	1,066
2017	12,680.56	4,267	5,240	8,201	12.90	636
2020	201,607.07	40,296	49,489	164,214	12.91	12,720
	2,868,641.76	2,019,855	2,480,670	560,090		44,830

DUKE ENERGY INDIANA

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CINCAP MADISON CT 1-8 INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 5-2041 NET SALVAGE PERCENT.. -5						
2000	9,178,139.81	5,487,624	6,739,585	2,897,462	17.24	168,066
2003	85,119.00	47,597	58,456	30,919	17.45	1,772
2020	4,658.77	702	862	4,030	17.89	225
2022	17,445.98	969	1,190	17,128	17.90	957
	9,285,363.56	5,536,892	6,800,093	2,949,539		171,020

HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)
INTERIM SURVIVOR CURVE.. IOWA 55-R4
PROBABLE RETIREMENT YEAR.. 5-2038
NET SALVAGE PERCENT.. -8

2001	303,680.10	196,821	241,724	86,250	14.56	5,924
2010	2,407.29	1,214	1,491	1,109	14.82	75
2011	360.99	174	214	176	14.84	12
2012	4,393.02	2,017	2,477	2,267	14.85	153
2013	20,784.06	9,024	11,083	11,364	14.86	765
2014	394.71	161	198	229	14.87	15
2016	10,750.02	3,714	4,561	7,049	14.88	474
2017	4,781.90	1,483	1,821	3,343	14.89	225
2018	212,816.27	57,778	70,960	158,882	14.89	10,670
2019	65,030.41	14,864	18,255	51,978	14.90	3,488
2020	90,727.49	16,422	20,169	77,817	14.90	5,223
2022	69,618.52	4,726	5,804	69,384	14.91	4,654
	785,744.78	308,398	378,757	469,847		31,678

CAYUGA DIESEL
INTERIM SURVIVOR CURVE.. IOWA 55-R4
PROBABLE RETIREMENT YEAR.. 5-2029
NET SALVAGE PERCENT.. -6

1972	25,530.44	24,394	27,062			
	25,530.44	24,394	27,062			

DUKE ENERGY INDIANA

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	110,000.00	55,941	68,957	47,643	19.42	2,453
	110,000.00	55,941	68,957	47,643		2,453
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	11,893.43	6,048	7,455	5,152	19.42	265
2014	133,510.25	44,207	54,493	87,028	19.79	4,398
	145,403.68	50,255	61,948	92,180		4,663
WHEATLAND CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	110,000.00	55,941	68,957	47,643	19.42	2,453
	110,000.00	55,941	68,957	47,643		2,453
WHEATLAND CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	110,000.00	55,941	68,957	47,643	19.42	2,453
	110,000.00	55,941	68,957	47,643		2,453
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	679,546.51	345,588	426,000	294,320	19.42	15,156
2009	1,433.45	632	779	740	19.63	38

DUKE ENERGY INDIANA

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND COMMON CT 1-4 INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 5-2043 NET SALVAGE PERCENT.. -6						
2010	4,297.30	1,810	2,231	2,324	19.67	118
2013	4,539.29	1,616	1,992	2,820	19.76	143
2015	5,360.77	1,633	2,013	3,669	19.81	185
2016	29,291.53	8,104	9,990	21,059	19.82	1,063
2019	4,850.09	862	1,063	4,079	19.86	205
2020	96,273.13	13,387	16,502	85,548	19.87	4,305
	825,592.07	373,632	460,569	414,559		21,213
PURDUE CHP INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 3-2057 NET SALVAGE PERCENT.. -6						
2021	832,096.32	49,931	562,467	319,555	33.33	9,588
	832,096.32	49,931	562,467	319,555		9,588
	44,321,221.34	26,174,339	32,284,608	15,489,207		930,605
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6						2.10

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
1950	211,186.12	232,015	202,043	45,045	2.44	18,461
1953	8,670.60	9,270	8,072	2,072	3.45	601
1954	179.20	190	165	44	3.79	12
1955	7,864.12	8,253	7,187	2,014	4.12	489
1956	4,747.55	4,937	4,299	1,255	4.45	282
1961	5,828.19	5,816	5,065	1,754	5.88	298
1966	1,051.13	1,016	885	345	6.94	50
1972	16,587.32	15,520	13,515	5,892	7.89	747
1977	1,721.41	1,571	1,368	646	8.51	76
1980	6,661.09	5,986	5,213	2,581	8.84	292
1982	25,683.77	22,841	19,890	10,160	9.03	1,125
1988	37,194.43	31,897	27,776	15,741	9.56	1,647
1989	33,227.99	28,296	24,641	14,236	9.64	1,477
1993	6,141.21	5,068	4,413	2,772	9.94	279
1996	39,696.07	31,817	27,707	18,738	10.16	1,844
1997	154,104.30	122,229	106,439	73,863	10.22	7,227
1998	3,461.86	2,714	2,363	1,687	10.29	164
1999	304,472.15	235,666	205,222	151,010	10.36	14,576
2000	432,302.83	330,172	287,520	218,275	10.42	20,948
2001	208,070.88	156,582	136,354	107,089	10.49	10,209
2003	19,305,869.69	14,065,239	12,248,262	10,339,605	10.61	974,515
2004	210,740.69	150,724	131,253	115,313	10.67	10,807
2005	1,445.65	1,013	882	809	10.73	75
2006	37,972.28	26,033	22,670	21,758	10.79	2,016
2007	174,921.02	117,027	101,909	102,748	10.85	9,470
2008	545,961.32	355,478	309,557	329,218	10.91	30,176
2009	995,080.03	628,517	547,324	616,920	10.97	56,237
2010	185,643.79	113,406	98,756	118,447	11.02	10,748
2011	5,600,047.07	3,292,211	2,866,916	3,685,139	11.08	332,594
2012	1,366,868.58	770,192	670,697	928,539	11.13	83,427
2013	159,031.64	85,191	74,186	111,881	11.19	9,998
2014	197,229.40	99,828	86,932	143,826	11.24	12,796
2015	961,102.79	453,945	395,303	729,187	11.30	64,530
2016	1,887,014.80	822,585	716,322	1,491,486	11.35	131,408
2017	1,467,518.99	579,641	504,762	1,212,235	11.40	106,336
2018	310,699.49	108,478	94,465	269,054	11.45	23,498
2019	37,711.75	11,217	9,768	34,355	11.50	2,987
2020	764,579.23	181,998	158,487	736,071	11.55	63,729

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2021	2,790,634.26	476,043	414,547	2,850,495	11.60	245,732
2022	191,089.95	17,674	15,391	208,184	11.65	17,870
2023	3,075,744.32	75,355	65,620	3,533,000	11.69	302,224
	41,775,758.96	23,683,651	20,624,148	28,253,490		2,571,977

NOBLESVILLE CT UNIT 3
 INTERIM SURVIVOR CURVE.. IOWA 40-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2035
 NET SALVAGE PERCENT.. -17

2001	327.34	246	214	169	10.49	16
2003	30,567,186.75	22,269,641	19,392,803	16,370,806	10.61	1,542,960
2005	4,617.49	3,237	2,819	2,584	10.73	241
2006	896,941.99	614,919	535,482	513,940	10.79	47,631
2008	52,714.71	34,323	29,889	31,787	10.91	2,914
2009	68,134.47	43,035	37,476	42,242	10.97	3,851
2010	105,963.77	64,731	56,369	67,609	11.02	6,135
2011	297,490.28	174,892	152,299	195,765	11.08	17,668
2013	5,697,851.61	3,052,251	2,657,955	4,008,531	11.19	358,224
2014	80,524.17	40,758	35,493	58,720	11.24	5,224
2018	26,362.14	9,204	8,015	22,829	11.45	1,994
2019	175,444.09	52,184	45,443	159,827	11.50	13,898
2023	1,830,212.80	44,840	39,047	2,102,301	11.69	179,838
	39,803,771.61	26,404,261	22,993,304	23,577,109		2,180,594

NOBLESVILLE CT UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 40-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2035
 NET SALVAGE PERCENT.. -17

2001	327.34	246	214	169	10.49	16
2003	27,062,377.72	19,716,222	17,169,240	14,493,742	10.61	1,366,045
2005	56,966.11	39,936	34,777	31,873	10.73	2,970
2006	642,192.85	440,270	383,395	367,971	10.79	34,103
2008	176,310.73	114,797	99,967	106,316	10.91	9,745
2010	643,545.97	393,130	342,345	410,604	11.02	37,260
2011	114,957.32	67,582	58,852	75,648	11.08	6,827
2013	6,594,761.65	3,532,712	3,076,349	4,639,522	11.19	414,613

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2015	30,585.71	14,446	12,580	23,205	11.30	2,054
2017	1,751,015.79	691,617	602,272	1,446,416	11.40	126,879
2018	112,425.15	39,252	34,181	97,356	11.45	8,503
2019	1,230.48	366	319	1,121	11.50	97
	37,186,696.82	25,050,576	21,814,491	21,693,944		2,009,112

NOBLESVILLE CT UNIT 5
 INTERIM SURVIVOR CURVE.. IOWA 40-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2035
 NET SALVAGE PERCENT.. -17

2001	327.34	246	214	169	10.49	16
2003	23,923,356.40	17,429,297	15,177,744	12,812,583	10.61	1,207,595
2005	545.14	382	333	305	10.73	28
2006	1,017,439.49	697,529	607,421	582,983	10.79	54,030
2007	50,940.30	34,081	29,678	29,922	10.85	2,758
2008	149,948.90	97,632	85,020	90,421	10.91	8,288
2009	2,752,794.73	1,738,733	1,514,120	1,706,650	10.97	155,574
2010	47,855.12	29,234	25,457	30,533	11.02	2,771
2011	507,320.32	298,248	259,720	333,845	11.08	30,130
2014	6,535,068.60	3,307,749	2,880,447	4,765,583	11.24	423,984
2015	30,661.33	14,482	12,611	23,263	11.30	2,059
2017	1,770,224.78	699,204	608,879	1,462,284	11.40	128,271
2018	28,750.14	10,038	8,741	24,896	11.45	2,174
2019	446,250.10	132,731	115,585	406,528	11.50	35,350
2020	144,376.42	34,367	29,927	138,993	11.55	12,034
2021	1,283,775.79	218,994	190,704	1,311,314	11.60	113,044
	38,689,634.90	24,742,947	21,546,602	23,720,271		2,178,106

VERMILLION CT STATION
 INTERIM SURVIVOR CURVE.. IOWA 40-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2043
 NET SALVAGE PERCENT.. -6

2000	3,369,999.81	1,947,528	1,711,942	1,860,258	15.55	119,631
2016	214,778.94	61,267	53,856	173,810	17.98	9,667
2017	243,524.71	61,935	54,443	203,693	18.12	11,241
2018	104,974.09	23,114	20,318	90,955	18.27	4,978

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2019	90,619.68	16,693	14,674	81,383	18.40	4,423
2021	3,706.43	373	328	3,601	18.68	193
2022	7,954,509.89	421,336	370,368	8,061,412	18.82	428,343
	11,982,113.55	2,532,246	2,225,928	10,475,112		578,476
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2036						
NET SALVAGE PERCENT.. -6						
1993	21,614,439.35	15,814,758	13,771,775	9,139,531	10.59	863,034
1998	477,093.74	330,397	287,716	218,004	11.00	19,819
1999	236,934.36	161,982	141,057	110,094	11.07	9,945
2000	2,305,980.04	1,553,964	1,353,220	1,091,119	11.15	97,858
2008	129,478.02	73,769	64,239	73,007	11.72	6,229
2009	1,615,032.16	892,157	776,906	935,028	11.78	79,374
2012	21,020.14	10,295	8,965	13,316	11.98	1,112
2016	275,901.35	103,711	90,313	202,142	12.23	16,528
2017	19,897.70	6,762	5,888	15,203	12.29	1,237
2019	4,427,607.23	1,124,412	979,158	3,714,106	12.41	299,283
2020	183,309.65	37,173	32,371	161,937	12.47	12,986
2022	31,265.80	2,416	2,104	31,038	12.59	2,465
	31,337,959.54	20,111,796	17,513,713	15,704,524		1,409,870
CINCAP MADISON CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -5						
2022	452,491.43	26,003	22,644	452,472	17.10	26,460
	452,491.43	26,003	22,644	452,472		26,460

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CINCAP MADISON CT 1-8						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -5						
2000	142,472,522.74	84,738,739	73,792,015	75,804,134	14.42	5,256,875
2003	41,588,523.99	23,271,961	20,265,641	23,402,309	14.82	1,579,103
2007	547,615.70	275,176	239,628	335,368	15.33	21,877
2008	2,343,171.32	1,138,222	991,184	1,469,146	15.46	95,029
2009	5,237.80	2,453	2,136	3,364	15.58	216
2014	3,846,523.27	1,380,761	1,202,391	2,836,458	16.19	175,198
2015	47,920.40	15,914	13,858	36,458	16.30	2,237
2016	6,022,755.15	1,820,902	1,585,674	4,738,219	16.42	288,564
2017	4,950,614.21	1,337,483	1,164,704	4,033,441	16.54	243,860
2018	96,289.61	22,698	19,766	81,338	16.65	4,885
2019	400,814.70	79,112	68,892	351,963	16.76	21,000
2020	2,996,806.79	465,421	405,297	2,741,350	16.88	162,402
2021	122,569.19	13,311	11,591	117,106	16.99	6,893
2022	457,598.62	26,297	22,900	457,579	17.10	26,759
	205,898,963.49	114,588,450	99,785,679	116,408,233		7,884,898

HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)
 INTERIM SURVIVOR CURVE.. IOWA 40-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2038
 NET SALVAGE PERCENT.. -8

2001	24,946,574.72	16,028,783	14,339,539	12,602,762	12.63	997,843
2003	635,646.18	393,233	351,791	334,707	12.82	26,108
2006	5,287.89	3,052	2,730	2,981	13.09	228
2008	81,268.97	44,263	39,598	48,172	13.27	3,630
2010	1,869,817.10	947,544	847,684	1,171,718	13.45	87,117
2011	1,683,108.89	817,991	731,784	1,085,973	13.53	80,264
2012	840,786.31	389,272	348,247	559,802	13.62	41,101
2013	251,174.89	110,108	98,504	172,765	13.70	12,611
2014	101,452.47	41,722	37,325	72,244	13.79	5,239
2015	1,985,001.54	758,863	678,888	1,464,914	13.87	105,617
2016	5,595,775.62	1,958,859	1,752,418	4,291,019	13.95	307,600
2017	2,480,067.71	781,498	699,137	1,979,336	14.03	141,079
2018	1,875,657.83	517,387	462,861	1,562,850	14.11	110,762
2019	388,539.13	90,466	80,932	338,690	14.19	23,868

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -8						
2020	429,215.58	79,189	70,843	392,709	14.27	27,520
2021	2,173,452.00	283,346	253,485	2,093,843	14.35	145,912
2022	2,704,180.98	187,497	167,737	2,752,778	14.43	190,768
	48,047,007.81	23,433,073	20,963,504	30,927,264		2,307,267
WHEATLAND CT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	5,302,844.73	2,724,562	2,367,011	3,254,004	16.35	199,022
2007	3,933,457.10	1,900,150	1,650,789	2,518,676	16.66	151,181
2012	81,804.56	31,747	27,581	59,132	17.40	3,398
2013	178,446.89	65,148	56,598	132,555	17.55	7,553
2014	611,475.75	207,931	180,644	467,521	17.70	26,414
2015	13,808,328.26	4,332,062	3,763,555	10,873,273	17.84	609,488
2016	512,628.77	146,231	127,041	416,346	17.98	23,156
2020	49,291.25	7,130	6,194	46,054	18.54	2,484
2021	1,246.10	125	109	1,212	18.68	65
	24,479,523.41	9,415,086	8,179,522	17,768,773		1,022,761
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	13,127,012.80	6,744,562	5,859,458	8,055,176	16.35	492,671
2013	177,526.86	64,812	56,307	131,872	17.55	7,514
2014	62,429.50	21,229	18,443	47,732	17.70	2,697
2017	932,007.97	237,034	205,927	782,001	18.12	43,157
2020	49,495.39	7,160	6,220	46,245	18.54	2,494
2021	1,033.54	104	90	1,005	18.68	54
2022	1,915,908.11	101,482	88,164	1,942,698	18.82	103,225
	16,265,414.17	7,176,383	6,234,610	11,006,729		651,812

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	9,150,201.20	4,701,306	4,084,343	5,614,871	16.35	343,417
2012	81,095.70	31,472	27,342	58,620	17.40	3,369
2013	2,258,640.17	824,596	716,382	1,677,776	17.55	95,600
2015	212,873.77	66,785	58,021	167,626	17.84	9,396
2016	1,491,115.84	425,351	369,531	1,211,052	17.98	67,356
2017	93,494.61	23,778	20,658	78,447	18.12	4,329
2019	578,695.42	106,600	92,611	520,807	18.40	28,305
2020	49,088.68	7,101	6,169	45,865	18.54	2,474
2021	978.88	99	86	952	18.68	51
	13,916,184.27	6,187,088	5,375,142	9,376,013		554,297

WHEATLAND CT UNIT 4
 INTERIM SURVIVOR CURVE.. IOWA 40-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2043
 NET SALVAGE PERCENT.. -6

2005	13,624,407.12	7,000,120	6,081,478	8,360,393	16.35	511,339
2008	560,919.67	261,524	227,204	367,371	16.81	21,854
2012	82,755.08	32,116	27,901	59,819	17.40	3,438
2013	2,077,035.63	758,295	658,782	1,542,876	17.55	87,913
2015	178,451.32	55,985	48,638	140,520	17.84	7,877
2020	115,420.46	16,697	14,506	107,840	18.54	5,817
2021	232,656.72	23,419	20,346	226,270	18.68	12,113
	16,871,646.00	8,148,156	7,078,855	10,805,090		650,351

WHEATLAND COMMON CT 1-4
 INTERIM SURVIVOR CURVE.. IOWA 40-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2043
 NET SALVAGE PERCENT.. -6

2005	27,486.90	14,123	12,270	16,867	16.35	1,032
2009	233.35	105	91	156	16.96	9
2010	23,055.48	9,905	8,605	15,834	17.11	925
2013	872.68	319	277	648	17.55	37
2015	805,298.32	252,645	219,490	634,126	17.84	35,545
2016	11,812.90	3,370	2,928	9,594	17.98	534
2017	143,566.14	36,513	31,721	120,459	18.12	6,648

DUKE ENERGY INDIANA

ACCOUNT 343.00 PRIME MOVERS - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2018	70,808.81	15,591	13,545	61,512	18.27	3,367
2019	192,233.87	35,411	30,764	173,004	18.40	9,402
2020	63,727.69	9,219	8,009	59,542	18.54	3,212
	1,339,096.14	377,201	327,700	1,091,742		60,711
PURDUE CHP						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 3-2057						
NET SALVAGE PERCENT.. -6						
2021	16,000,277.84	1,083,932	888,382	16,071,913	28.56	562,742
	16,000,277.84	1,083,932	888,382	16,071,913		562,742
	544,046,539.94	292,960,849	255,574,224	337,332,679		24,649,434
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.7 4.53

DUKE ENERGY INDIANA

ACCOUNT 343.10 PRIME MOVERS - ROTABLE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2017	1,245,751.84	630,134	1,457,530			
	1,245,751.84	630,134	1,457,530			
NOBLESVILLE CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2015	2,887,691.69	1,873,839	3,378,599			
2017	1,944,008.48	983,330	2,274,490			
2020	10,910,151.15	2,985,322	9,426,712	3,338,165	9.50	351,386
	15,741,851.32	5,842,491	15,079,801	3,338,165		351,386
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2016	2,747,955.81	1,590,225	3,215,108			
2018	2,047,046.71	882,287	2,395,045			
2021	10,604,001.32	2,012,736	5,966,527	6,440,154	10.07	639,539
	15,399,003.84	4,485,248	11,576,680	6,440,154		639,539
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2016	32,942.67	19,064	38,543			
2019	12,026,126.31	4,253,392	10,987,940	3,082,628	8.84	348,714
2021	2,239,906.00	425,155	1,098,318	1,522,372	10.07	151,179
	14,298,974.98	4,697,611	12,124,801	4,605,000		499,893

DUKE ENERGY INDIANA

ACCOUNT 343.10 PRIME MOVERS - ROTABLE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2015	1,281,308.00	753,277	1,358,186			
2016	630,629.19	330,122	668,467			
2018	2,841,489.27	1,093,589	3,011,979			
2019	1,387,222.85	432,094	1,470,456			
2020	1,453,130.15	343,614	1,211,605	328,713	10.10	32,546
2021	2,028,891.74	322,594	1,137,487	1,013,138	11.05	91,687
	9,622,671.20	3,275,290	8,858,181	1,341,850		124,233
CINCAP MADISON CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -5						
2022	1,573,075.50	124,706	321,873	1,329,856	12.00	110,821
	1,573,075.50	124,706	321,873	1,329,856		110,821
CINCAP MADISON CT 1-8						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -5						
2010	1,771,964.30	1,485,585	1,860,563			
2014	3,134,280.51	2,012,575	3,290,995			
2015	3,185,257.49	1,854,938	3,344,520			
2016	4,022,416.56	2,085,794	4,223,537			
2017	3,449,028.16	1,557,236	3,621,480			
2018	6,216,391.17	2,369,900	6,527,211			
2019	464,734.86	143,390	487,972			
2020	3,384,287.85	792,715	3,553,502			
2021	2,277,360.73	358,684	2,391,229			
2022	4,226,809.57	335,080	4,242,141	196,009	12.00	16,334
	32,132,531.20	12,995,897	33,543,149	196,009		16,334

DUKE ENERGY INDIANA

ACCOUNT 343.10 PRIME MOVERS - ROTABLE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -8						
2015	3,716,993.18	2,226,440	4,014,353			
2016	2,902,244.16	1,547,935	3,134,424			
2019	828,220.99	263,245	894,479			
2020	507,191.81	122,431	547,767			
2021	635,772.67	104,279	686,634			
2022	960,142.82	80,208	1,031,388	5,566	11.69	476
	9,550,565.63	4,344,538	10,309,045	5,566		476
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2022	8,705,070.56	695,560	2,004,731	7,222,644	12.02	600,886
	8,705,070.56	695,560	2,004,731	7,222,644		600,886
WHEATLAND CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2019	10,897,303.11	3,394,303	9,783,004	1,768,137	9.18	192,608
	10,897,303.11	3,394,303	9,783,004	1,768,137		192,608
WHEATLAND CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2019	1,862,583.26	580,159	1,672,125	302,213	9.18	32,921
	1,862,583.26	580,159	1,672,125	302,213		32,921

DUKE ENERGY INDIANA

ACCOUNT 343.10 PRIME MOVERS - ROTABLE PARTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PURDUE CHP						
INTERIM SURVIVOR CURVE.. IOWA 13-R3						
PROBABLE RETIREMENT YEAR.. 3-2057						
NET SALVAGE PERCENT.. -6						
2021	1,908,791.54	303,498	500,507	1,522,812	11.05	137,811
	1,908,791.54	303,498	500,507	1,522,812		137,811
	122,938,173.98	41,369,435	107,231,427	28,072,406		2,706,908
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.4 2.20

DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
1950	2,527,317.32	2,645,771	2,956,961			
1953	1,191.61	1,232	1,394			
1958	9,281.32	9,416	10,859			
1960	399,611.38	402,379	467,545			
1969	549,770.69	535,632	643,232			
1970	1,312.15	1,273	1,535			
1976	4,090.55	3,874	4,786			
1979	14,127.72	13,196	16,529			
1988	275,506.46	243,923	312,763	9,579	10.22	937
1989	18,756.30	16,483	21,135	810	10.31	79
1990	45,780.33	39,916	51,181	2,382	10.40	229
1991	571,623.36	494,236	633,720	35,079	10.49	3,344
1992	75,074.96	64,351	82,512	5,325	10.57	504
1993	29,471.52	25,023	32,085	2,397	10.66	225
1994	267,491.76	224,881	288,347	24,618	10.74	2,292
1995	590,874.72	491,531	630,252	61,072	10.82	5,644
1998	865.46	695	891	121	11.04	11
2000	17,809.46	13,896	17,818	3,019	11.18	270
2001	55,871.42	42,901	55,009	10,361	11.25	921
2003	19,483,679.17	14,440,294	18,515,658	4,280,247	11.37	376,451
2005	91,243.26	64,871	83,179	23,576	11.48	2,054
2007	256,665.56	173,570	222,555	77,743	11.58	6,714
2008	19,468.99	12,798	16,410	6,369	11.62	548
2009	149,252.62	95,057	121,884	52,741	11.66	4,523
2011	54,487.59	32,198	41,285	22,466	11.73	1,915
2012	2,294,141.84	1,296,040	1,661,811	1,022,335	11.76	86,933
2015	64,051.14	30,233	38,765	36,174	11.83	3,058
2017	148,857.64	58,477	74,980	99,183	11.87	8,356
2018	2,936,087.45	1,017,547	1,304,721	2,130,502	11.88	179,335
2020	182,907.14	43,087	55,247	158,754	11.90	13,341
2021	1,080,173.35	181,836	233,154	1,030,649	11.90	86,609
	32,216,844.24	22,716,617	28,598,205	9,095,503		784,293

DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	1,305,167.56	967,323	1,217,774	309,272	11.37	27,201
2012	177,844.62	100,471	126,484	81,594	11.76	6,938
2014	34,049.39	17,218	21,676	18,162	11.81	1,538
2020	1,222,396.74	287,957	362,512	1,067,692	11.90	89,722
2022	2,064,091.73	187,065	235,498	2,179,489	11.91	182,997
2023	7,438.95	179	225	8,478	11.91	712
	4,810,988.99	1,560,213	1,964,170	3,664,687		309,108
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	1,229,701.09	911,391	1,147,360	291,390	11.37	25,628
2004	1,230.00	894	1,125	314	11.43	27
2012	111,534.40	63,010	79,324	51,171	11.76	4,351
2015	84,549.93	39,909	50,242	48,682	11.83	4,115
2019	1,011,943.21	298,042	375,208	808,765	11.89	68,021
2020	61,822.88	14,563	18,334	53,999	11.90	4,538
2021	1,219,853.75	205,350	258,517	1,168,711	11.90	98,211
	3,720,635.26	1,533,159	1,930,111	2,423,032		204,891
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	144,030.49	106,748	134,386	34,129	11.37	3,002
2012	116,180.84	65,635	82,629	53,303	11.76	4,533
2014	78,779.60	39,838	50,153	42,020	11.81	3,558
2019	2,348,488.13	691,686	870,771	1,876,960	11.89	157,860
2020	182,015.30	42,877	53,978	158,980	11.90	13,360
	2,869,494.36	946,784	1,191,917	2,165,391		182,313

DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2000	114,238,780.95	67,791,555	85,186,026	35,907,082	17.40	2,063,625
2007	1,748.13	852	1,071	782	18.57	42
2008	2,081.44	976	1,226	980	18.71	52
2009	13,398.60	6,027	7,573	6,629	18.84	352
2011	38,514.96	15,714	19,746	21,080	19.08	1,105
2012	290,178.67	111,815	140,505	167,084	19.19	8,707
2013	232,042.89	83,894	105,420	140,545	19.28	7,290
2014	88,046.97	29,586	37,177	56,152	19.37	2,899
2015	257,097.33	79,353	99,714	172,809	19.45	8,885
2016	483,442.46	135,066	169,722	342,727	19.53	17,549
2017	581,605.12	144,551	181,641	434,860	19.59	22,198
2018	95,354.31	20,502	25,763	75,313	19.65	3,833
2019	27,748.51	4,964	6,238	23,176	19.70	1,176
2020	138,739.10	19,402	24,380	122,683	19.74	6,215
2021	372,813.56	36,305	45,620	349,562	19.77	17,681
2022	81,681.48	4,163	5,231	81,351	19.80	4,109
2023	162,050.65	2,140	2,689	169,085	19.82	8,531
	117,105,325.13	68,486,865	86,059,744	38,071,901		2,174,249

CAYUGA CT UNIT 4

INTERIM SURVIVOR CURVE.. IOWA 50-S2
 PROBABLE RETIREMENT YEAR.. 5-2036
 NET SALVAGE PERCENT.. -6

1993	7,348,697.59	5,541,224	6,975,909	813,711	11.41	71,316
2004	1,154.91	738	929	295	12.32	24
2009	954,796.31	531,233	668,775	343,309	12.60	27,247
2013	1,622,198.37	754,650	950,037	769,493	12.76	60,305
2017	10,321.37	3,482	4,384	6,557	12.85	510
	9,937,168.55	6,831,327	8,600,034	1,933,365		159,402

CINCAP MADISON CT 1-8

INTERIM SURVIVOR CURVE.. IOWA 50-S2
 PROBABLE RETIREMENT YEAR.. 5-2041
 NET SALVAGE PERCENT.. -5

2000	61,291,586.84	37,406,378	47,091,310	17,264,856	15.98	1,080,404
2003	8,348,057.42	4,763,239	5,996,495	2,768,965	16.41	168,736

DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CINCAP MADISON CT 1-8						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -5						
2004	21,045.59	11,705	14,736	7,362	16.54	445
2008	123,861.80	60,621	76,316	53,738	17.02	3,157
2017	466,348.48	123,964	156,060	333,606	17.70	18,848
2020	3,683.71	558	702	3,165	17.80	178
	70,254,583.84	42,366,465	53,335,619	20,431,694		1,271,768

HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)
 INTERIM SURVIVOR CURVE.. IOWA 50-S2
 PROBABLE RETIREMENT YEAR.. 5-2038
 NET SALVAGE PERCENT.. -8

2001	21,518,206.65	14,140,638	17,801,809	5,437,855	13.77	394,906
2003	3,116,558.09	1,964,767	2,473,467	892,415	13.97	63,881
2004	90,494.82	55,750	70,184	27,550	14.06	1,959
2006	51,871.92	30,322	38,173	17,849	14.23	1,254
2010	1,959.43	997	1,255	861	14.51	59
2011	293.82	143	180	137	14.57	9
2012	3,575.72	1,655	2,083	1,778	14.62	122
2013	16,917.25	7,397	9,312	8,958	14.67	611
2014	321.29	132	166	181	14.71	12
2016	322,124.69	111,702	140,623	207,272	14.78	14,024
2017	39,076.30	12,153	15,300	26,903	14.81	1,817
2018	16,251.18	4,425	5,571	11,981	14.83	808
2020	21,222.95	3,848	4,844	18,076	14.87	1,216
2021	30,237.38	3,869	4,871	27,786	14.88	1,867
	25,229,111.49	16,337,798	20,567,838	6,679,602		482,545

CAYUGA DIESEL
 INTERIM SURVIVOR CURVE.. IOWA 50-S2
 PROBABLE RETIREMENT YEAR.. 5-2029
 NET SALVAGE PERCENT.. -6

1972	673,202.44	636,198	713,595
1999	47,268.67	40,259	50,105
2001	188,385.11	157,626	199,688
2005	59,488.45	47,546	63,058

DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -6						
2008	563,146.24	428,474	593,449	3,486	5.87	594
2016	335,190.46	192,652	266,829	88,473	5.91	14,970
2018	83,434.82	40,532	56,138	32,303	5.91	5,466
	1,950,116.19	1,543,287	1,942,861	124,262		21,030
WHEATLAND CT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	3,499,970.64	1,824,006	2,296,261	1,413,708	18.27	77,379
2023	2,386,164.87	31,516	39,676	2,489,659	19.82	125,613
	5,886,135.51	1,855,522	2,335,937	3,903,367		202,992
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	4,059,676.06	2,115,696	2,663,474	1,639,783	18.27	89,753
	4,059,676.06	2,115,696	2,663,474	1,639,783		89,753
WHEATLAND CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	4,059,676.06	2,115,696	2,663,473	1,639,784	18.27	89,753
	4,059,676.06	2,115,696	2,663,473	1,639,784		89,753

DUKE ENERGY INDIANA

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	3,884,490.48	2,024,398	2,548,538	1,569,022	18.27	85,880
2021	505,480.76	49,225	61,970	473,840	19.77	23,968
	4,389,971.24	2,073,623	2,610,508	2,042,862		109,848
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2010	3,497.80	1,503	1,892	1,816	18.96	96
2013	3,694.76	1,336	1,682	2,235	19.28	116
2015	4,363.41	1,347	1,696	2,929	19.45	151
2016	23,841.95	6,661	8,386	16,887	19.53	865
2019	3,834.97	686	864	3,201	19.70	162
2020	516,643.20	72,250	90,956	456,686	19.74	23,135
	555,876.09	83,783	105,475	483,754		24,525
PURDUE CHP						
INTERIM SURVIVOR CURVE.. IOWA 50-S2						
PROBABLE RETIREMENT YEAR.. 3-2057						
NET SALVAGE PERCENT.. -6						
2021	12,454,708.91	771,128	1,888,361	11,313,630	32.24	350,919
	12,454,708.91	771,128	1,888,361	11,313,630		350,919
	299,500,311.92	171,337,963	216,457,727	105,612,617		6,457,389
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.4 2.16

DUKE ENERGY INDIANA

ACCOUNT 344.66 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRANE SOLAR						
INTERIM SURVIVOR CURVE.. IOWA 30-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2047						
NET SALVAGE PERCENT.. -8						
2017	32,498,248.87	8,045,890	7,864,189	27,233,920	19.77	1,377,538
	32,498,248.87	8,045,890	7,864,189	27,233,920		1,377,538
CAMP ATTERBURY MICROGRID						
INTERIM SURVIVOR CURVE.. IOWA 30-S1.5						
PROBABLE RETIREMENT YEAR.. 5-2045						
NET SALVAGE PERCENT.. -1						
2019	5,395,191.11	923,739	902,879	4,546,264	19.40	234,344
	5,395,191.11	923,739	902,879	4,546,264		234,344
	37,893,439.98	8,969,629	8,767,068	31,780,184		1,611,882
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.7 4.25

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
1950	961,014.44	1,055,799	1,124,387			
1952	5,380.14	5,804	6,295			
1958	4,140.35	4,230	4,844			
1959	2,782.68	2,819	3,256			
1960	698.80	703	818			
1961	5,184.59	5,174	6,066			
1965	11,988.15	11,652	13,893	133	6.75	20
1966	44.82	43	51	1	6.94	
1967	22,940.54	22,037	26,276	564	7.12	79
1971	4,440.03	4,175	4,978	217	7.75	28
1972	10,383.84	9,716	11,585	564	7.89	71
1973	2,944.25	2,741	3,268	177	8.03	22
1976	220.64	202	241	17	8.40	2
1978	2,178.09	1,978	2,358	190	8.62	22
1980	15,297.64	13,747	16,391	1,507	8.84	170
1981	36,897.42	32,981	39,325	3,845	8.94	430
1989	5,592.83	4,763	5,679	864	9.64	90
1991	6,510.02	5,461	6,511	1,105	9.80	113
1992	38,213.25	31,803	37,921	6,789	9.87	688
1995	102,320.55	82,855	98,793	20,922	10.09	2,074
2003	699,551.55	509,656	607,693	210,783	10.61	19,866
2011	858,601.82	504,763	601,858	402,706	11.08	36,345
2012	89,970.09	50,696	60,448	44,817	11.13	4,027
2013	495,109.70	265,223	316,241	263,037	11.19	23,506
2015	193,504.46	91,396	108,977	117,423	11.30	10,391
2016	368,351.75	160,571	191,458	239,513	11.35	21,102
2018	169,764.49	59,272	70,673	127,951	11.45	11,175
2019	10,850.23	3,227	3,848	8,847	11.50	769
2020	20,407.18	4,858	5,792	18,084	11.55	1,566
2022	1,118,331.96	103,433	123,329	1,185,119	11.65	101,727
	5,263,616.30	3,051,778	3,503,255	2,655,176		234,283

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	784,874.53	571,818	618,938	299,365	10.61	28,215
2020	36,347.79	8,652	9,365	33,162	11.55	2,871
	821,222.32	580,470	628,303	332,527		31,086
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	680,595.82	495,846	536,705	259,592	10.61	24,467
2014	236,327.48	119,618	129,475	147,028	11.24	13,081
2023	4,807.59	118	128	5,497	11.69	470
	921,730.89	615,582	666,308	412,117		38,018
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	760,432.28	554,011	599,663	290,043	10.61	27,337
2011	35,880.47	21,094	22,832	19,148	11.08	1,728
2020	17,106.27	4,072	4,408	15,607	11.55	1,351
	813,419.02	579,177	626,903	324,797		30,416
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2000	2,044.27	1,181	2,167			
2009	4,842.01	2,172	5,133			
2011	1,580.98	647	1,590	85	17.26	5
2013	29,771.65	10,869	26,717	4,841	17.55	276
2014	87,520.23	29,761	73,154	19,617	17.70	1,108
2015	41,032.86	12,873	31,642	11,852	17.84	664
2016	28,841.49	8,227	20,222	10,350	17.98	576
2019	26,355.20	4,855	11,934	16,003	18.40	870

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
VERMILLION CT STATION						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2020	84,163.06	12,175	29,927	59,286	18.54	3,198
2021	237,950.08	23,951	58,873	193,354	18.68	10,351
2022	31,910.74	1,690	4,154	29,671	18.82	1,577
	576,012.57	108,401	265,513	345,061		18,625
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2036						
NET SALVAGE PERCENT.. -6						
1993	4,389,963.72	3,212,029	3,429,755	1,223,607	10.59	115,544
2002	2,851.49	1,861	1,987	1,035	11.30	92
2003	14,174.48	9,087	9,703	5,322	11.37	468
2004	7,439.21	4,677	4,994	2,892	11.44	253
2005	8,328.57	5,126	5,473	3,355	11.51	291
2009	31,813.09	17,574	18,765	14,957	11.78	1,270
2010	26,025.86	13,875	14,816	12,772	11.85	1,078
2020	703,926.42	142,748	152,424	593,738	12.47	47,613
2021	92,368.24	13,302	14,204	83,707	12.53	6,681
	5,276,891.08	3,420,279	3,652,121	1,941,384		173,290
CINCAP MADISON CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -5						
2013	50,087.23	19,239	20,824	31,768	16.07	1,977
	50,087.23	19,239	20,824	31,768		1,977
CINCAP MADISON CT UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -5						
2013	46,568.87	17,888	19,362	29,535	16.07	1,838
	46,568.87	17,888	19,362	29,535		1,838

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CINCAP MADISON CT UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -5						
2013	48,262.40	18,538	20,066	30,610	16.07	1,905
	48,262.40	18,538	20,066	30,610		1,905
CINCAP MADISON CT UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -5						
2013	48,377.98	18,583	20,114	30,683	16.07	1,909
	48,377.98	18,583	20,114	30,683		1,909
CINCAP MADISON CT 1-8						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2041						
NET SALVAGE PERCENT.. -5						
2000	10,370,882.82	6,168,316	6,609,786	4,279,641	14.42	296,785
2008	11,859.15	5,761	6,173	6,279	15.46	406
2009	49,699.65	23,272	24,938	27,247	15.58	1,749
2010	676,730.16	304,158	325,927	384,640	15.70	24,499
2012	1,160,252.56	472,626	506,452	711,813	15.95	44,628
2013	216,975.21	83,343	89,308	138,516	16.07	8,620
2014	72,527.34	26,035	27,898	48,255	16.19	2,981
2015	242,507.85	80,535	86,299	168,334	16.30	10,327
2017	196,243.55	53,018	56,813	149,243	16.54	9,023
2019	7,587.85	1,498	1,605	6,362	16.76	380
2021	290,833.61	31,585	33,846	271,530	16.99	15,982
2022	82,238.75	4,726	5,064	81,286	17.10	4,754
	13,378,338.50	7,254,873	7,774,108	6,273,147		420,134

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -8						
2001	3,912,280.87	2,513,736	2,720,876	1,504,387	12.63	119,112
2006	41,403.87	23,901	25,871	18,846	13.09	1,440
2007	11,705.94	6,572	7,114	5,529	13.18	419
2009	138,945.95	73,131	79,157	70,904	13.36	5,307
2010	76,689.72	38,863	42,065	40,759	13.45	3,030
2013	32,743.09	14,354	15,537	19,826	13.70	1,447
2016	127,929.94	44,783	48,473	89,691	13.95	6,429
2019	166,385.44	38,741	41,933	137,763	14.19	9,708
2020	35,347.89	6,522	7,059	31,116	14.27	2,181
2022	431,482.84	29,917	32,382	433,619	14.43	30,050
	4,974,915.55	2,790,520	3,020,468	2,352,441		179,123
CAYUGA DIESEL						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2029						
NET SALVAGE PERCENT.. -6						
1972	191,154.72	177,006	202,624			
1995	8,574.07	7,395	8,791	297	5.48	54
2017	672,466.54	358,845	426,596	286,219	5.81	49,263
	872,195.33	543,246	638,011	286,516		49,317
WHEATLAND CT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	446,361.10	229,337	248,235	224,908	16.35	13,756
2008	41,297.25	19,254	20,841	22,934	16.81	1,364
2015	31,702.57	9,946	10,766	22,839	17.84	1,280
2021	37,102.09	3,735	4,043	35,285	18.68	1,889
	556,463.01	262,272	283,884	305,967		18,289

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	432,462.92	222,196	240,506	217,905	16.35	13,328
2012	101,171.44	39,263	42,498	64,743	17.40	3,721
2015	31,267.22	9,809	10,617	22,526	17.84	1,263
2021	29,949.23	3,015	3,263	28,483	18.68	1,525
	594,850.81	274,283	296,885	333,657		19,837
WHEATLAND CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	446,730.72	229,527	248,441	225,093	16.35	13,767
2008	22,605.23	10,539	11,407	12,554	16.81	747
2015	30,936.98	9,706	10,506	22,287	17.84	1,249
2021	25,145.32	2,531	2,740	23,914	18.68	1,280
	525,418.25	252,303	273,094	283,849		17,043
WHEATLAND CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	150,845.43	77,503	83,889	76,007	16.35	4,649
2008	34,610.13	16,137	17,467	19,220	16.81	1,143
2015	30,792.46	9,660	10,456	22,184	17.84	1,243
2021	30,513.34	3,071	3,324	29,020	18.68	1,554
	246,761.36	106,371	115,136	146,431		8,589
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2013	1,058,712.51	386,520	418,371	703,864	17.55	40,106
2017	212,517.91	54,049	58,503	166,766	18.12	9,203

DUKE ENERGY INDIANA

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2019	33,548.83	6,180	6,689	28,873	18.40	1,569
2020	712,272.05	103,036	111,527	643,482	18.54	34,708
2022	2,356.76	125	135	2,363	18.82	126
	2,019,408.06	549,910	595,225	1,545,348		85,712
PURDUE CHP						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 3-2057						
NET SALVAGE PERCENT.. -6						
2021	8,897,167.90	602,735	347,033	9,083,965	28.56	318,066
2022	2,372.14	82	47	2,467	28.93	85
	8,899,540.04	602,817	347,080	9,086,432		318,151
	45,934,079.57	21,066,530	22,766,660	26,747,446		1,649,542
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2						3.59

DUKE ENERGY INDIANA

ACCOUNT 345.66 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CRANE SOLAR						
INTERIM SURVIVOR CURVE.. IOWA 30-S2.5						
PROBABLE RETIREMENT YEAR.. 5-2047						
NET SALVAGE PERCENT.. -8						
2017	5,242,228.96	1,275,900	655,763	5,005,844	20.59	243,120
2022	4,750.89	218	112	5,019	22.50	223
	5,246,979.85	1,276,118	655,875	5,010,863		243,343
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.6 4.64

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
1937	1,386.27	1,622	1,622			
1938	36.96	43	43			
1939	238.53	279	279			
1940	53.86	63	63			
1944	298.13	346	266	83	0.37	83
1945	691.10	794	610	199	0.73	199
1946	43.42	49	38	13	1.07	12
1947	348.97	394	303	106	1.42	75
1948	1,011.10	1,131	869	314	1.76	178
1949	433.61	481	370	138	2.11	65
1950	102,740.59	112,874	86,721	33,485	2.44	13,723
1951	901.59	982	754	300	2.78	108
1952	2,472.02	2,667	2,049	843	3.12	270
1953	456.46	488	375	159	3.45	46
1955	1,034.56	1,086	834	376	4.12	91
1956	234.71	244	187	87	4.45	20
1957	6,380.84	6,575	5,052	2,414	4.77	506
1958	10,553.06	10,782	8,284	4,063	5.07	801
1959	757.03	767	589	296	5.36	55
1962	47.41	47	36	19	6.11	3
1963	167.67	165	127	69	6.34	11
1964	143.17	140	108	60	6.55	9
1965	68.49	67	51	29	6.75	4
1966	566.84	548	421	242	6.94	35
1967	278.32	267	205	120	7.12	17
1968	2,163.42	2,067	1,588	943	7.29	129
1969	343.35	326	250	151	7.45	20
1970	532.45	503	386	237	7.60	31
1971	5,493.01	5,166	3,969	2,458	7.75	317
1972	3,932.55	3,679	2,827	1,774	7.89	225
1973	749.16	697	536	341	8.03	42
1974	6,708.32	6,215	4,775	3,074	8.15	377
1975	52,932.98	48,787	37,483	24,448	8.28	2,953
1976	5,322.70	4,881	3,750	2,477	8.40	295
1977	3,937.15	3,594	2,761	1,845	8.51	217
1978	1,805.49	1,640	1,260	852	8.62	99
1979	15,914.02	14,378	11,047	7,573	8.73	867
1980	20,298.70	18,241	14,015	9,735	8.84	1,101
1981	17,863.67	15,968	12,268	8,632	8.94	966
1982	6,369.83	5,665	4,352	3,100	9.03	343
1985	5,598.36	4,893	3,759	2,791	9.31	300

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
1986	15,390.29	13,372	10,274	7,733	9.39	824
1987	8,805.91	7,601	5,840	4,463	9.48	471
1988	13,200.64	11,320	8,697	6,748	9.56	706
1989	11,020.86	9,385	7,211	5,684	9.64	590
1990	44,823.69	37,892	29,113	23,331	9.72	2,400
1991	29,707.85	24,919	19,145	15,613	9.80	1,593
1992	11,734.31	9,766	7,503	6,226	9.87	631
1993	604.85	499	383	324	9.94	33
1994	16,396.33	13,404	10,298	8,885	10.02	887
1997	2,027.56	1,608	1,235	1,137	10.22	111
1998	4,566.85	3,580	2,751	2,593	10.29	252
1999	29,011.76	22,455	17,252	16,692	10.36	1,611
2000	100,180.54	76,513	58,785	58,426	10.42	5,607
2001	40,159.58	30,222	23,220	23,767	10.49	2,266
2002	8,475.49	6,280	4,825	5,091	10.55	483
2003	1,516,020.80	1,104,493	848,585	925,159	10.61	87,197
2005	6,798.58	4,766	3,662	4,293	10.73	400
2006	24,130.40	16,543	12,710	15,523	10.79	1,439
2007	24,134.96	16,147	12,406	15,832	10.85	1,459
2008	90,777.11	59,105	45,411	60,799	10.91	5,573
2009	45,773.78	28,912	22,213	31,342	10.97	2,857
2010	348,297.82	212,768	163,470	244,038	11.02	22,145
2011	528,026.08	310,421	238,497	379,293	11.08	34,232
2012	106,410.17	59,959	46,067	78,433	11.13	7,047
2013	238,432.29	127,724	98,131	180,835	11.19	16,160
2014	77,786.18	39,372	30,250	60,760	11.24	5,406
2015	423,366.53	199,963	153,632	341,707	11.30	30,240
2016	977,229.15	425,992	327,291	816,067	11.35	71,900
2017	211,819.32	83,664	64,279	183,549	11.40	16,101
2018	27,880.07	9,734	7,479	25,141	11.45	2,196
2019	477,882.69	142,140	109,207	449,916	11.50	39,123
2022	154,554.88	14,295	10,983	169,846	11.65	14,579
2023	126,231.85	3,093	2,376	145,315	11.69	12,431
	6,022,969.04	3,407,508	2,618,464	4,428,410		413,543

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NOBLESVILLE CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	1,776,844.66	1,294,515	994,757	1,084,151	10.61	102,182
2008	34,893.73	22,719	17,458	23,367	10.91	2,142
2011	163,516.63	96,130	73,870	117,444	11.08	10,600
2022	198,506.12	18,360	14,109	218,144	11.65	18,725
	2,173,761.14	1,431,724	1,100,194	1,443,107		133,649
NOBLESVILLE CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	1,859,393.31	1,354,656	1,040,972	1,134,518	10.61	106,929
2008	35,978.77	23,426	18,001	24,094	10.91	2,208
2021	183,545.04	31,310	24,060	190,688	11.60	16,439
	2,078,917.12	1,409,392	1,083,033	1,349,300		125,576
NOBLESVILLE CT UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2035						
NET SALVAGE PERCENT.. -17						
2003	1,859,482.33	1,354,721	1,041,022	1,134,573	10.61	106,934
2015	54,617.20	25,797	19,823	44,079	11.30	3,901
2021	128,687.49	21,952	16,869	133,696	11.60	11,526
2022	63,161.70	5,842	4,489	69,410	11.65	5,958
	2,105,948.72	1,408,312	1,082,203	1,381,757		128,319
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2036						
NET SALVAGE PERCENT.. -6						
1993	801,515.08	586,449	450,651	398,955	10.59	37,673
1996	26,536.96	18,824	14,465	13,664	10.84	1,261
1999	128,358.46	87,753	67,433	68,627	11.07	6,199
2003	514.50	330	254	292	11.37	26
2004	2,432.85	1,530	1,176	1,403	11.44	123

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAYUGA CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2036						
NET SALVAGE PERCENT.. -6						
2006	12,979.10	7,807	5,999	7,759	11.58	670
2007	9,058.61	5,309	4,080	5,522	11.65	474
2010	773.43	412	317	503	11.85	42
2011	9,797.08	5,021	3,858	6,527	11.91	548
2012	1,184.22	580	446	810	11.98	68
2013	3,310.85	1,541	1,184	2,325	12.04	193
2014	12,277.14	5,378	4,133	8,881	12.11	733
2015	3,239.69	1,324	1,017	2,417	12.17	199
2016	201,920.04	75,901	58,325	155,710	12.23	12,732
2017	880.15	299	230	703	12.29	57
2018	3,278.51	981	754	2,721	12.35	220
2019	22,566.10	5,731	4,404	19,516	12.41	1,573
2022	6,290.08	486	373	6,294	12.59	500
	1,246,912.85	805,656	619,098	702,630		63,291

CINCAP MADISON CT 1-8
 INTERIM SURVIVOR CURVE.. IOWA 40-S0.5
 PROBABLE RETIREMENT YEAR.. 5-2041
 NET SALVAGE PERCENT.. -5

2006	21,499.96	11,141	8,561	14,014	15.20	922
2007	26,655.75	13,394	10,292	17,696	15.33	1,154
2008	4,235.01	2,057	1,581	2,866	15.46	185
2009	9,397.00	4,400	3,381	6,486	15.58	416
2010	26,881.26	12,082	9,284	18,941	15.70	1,206
2011	18,023.95	7,734	5,943	12,982	15.83	820
2013	19,293.55	7,411	5,695	14,563	16.07	906
2014	109,872.08	39,440	30,307	85,058	16.19	5,254
2015	345,150.53	114,622	88,080	274,328	16.30	16,830
2016	759,151.63	229,520	176,372	620,737	16.42	37,804
2017	445,816.43	120,444	92,554	375,553	16.54	22,706
2019	661,797.44	130,625	100,377	594,510	16.76	35,472
2022	80,350.01	4,617	3,548	80,820	17.10	4,726
2023	13,691.94	206	158	14,218	17.18	828
	2,541,816.54	697,693	536,135	2,132,772		129,229

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HENRY COUNTY COMMON CT 1-3 (CADIZ CINCAP)						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2038						
NET SALVAGE PERCENT.. -8						
2003	2,495.01	1,544	1,186	1,508	12.82	118
2005	7,302.23	4,323	3,322	4,564	13.00	351
2006	1,799.98	1,039	798	1,146	13.09	88
2011	89,014.70	43,261	33,244	62,892	13.53	4,648
2012	64,733.34	29,971	23,031	46,881	13.62	3,442
2013	59,892.50	26,255	20,175	44,508	13.70	3,249
2014	20,433.02	8,403	6,457	15,610	13.79	1,132
2015	35,113.31	13,424	10,316	27,607	13.87	1,990
2016	895,088.74	313,335	240,779	725,917	13.95	52,037
2017	701.26	221	170	588	14.03	42
2018	6,891.36	1,901	1,461	5,982	14.11	424
2019	31,981.55	7,446	5,722	28,818	14.19	2,031
2020	78,176.57	14,423	11,083	73,347	14.27	5,140
2022	299,066.53	20,736	15,934	307,057	14.43	21,279
2023	25,867.90	474	364	27,573	14.48	1,904
	1,618,558.00	486,756	374,043	1,374,000		97,875

CAYUGA DIESEL

INTERIM SURVIVOR CURVE.. IOWA 40-S0.5

PROBABLE RETIREMENT YEAR.. 5-2029

NET SALVAGE PERCENT.. -6

1972	311.15	288	221	109	4.87	22
	311.15	288	221	109		22

WHEATLAND CT UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 40-S0.5

PROBABLE RETIREMENT YEAR.. 5-2043

NET SALVAGE PERCENT.. -6

2005	477,653.62	245,415	188,586	317,727	16.35	19,433
2016	95,454.66	27,229	20,924	80,258	17.98	4,464
	573,108.28	272,644	209,510	397,985		23,897

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND CT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	477,108.17	245,135	188,372	317,363	16.35	19,411
2016	96,554.34	27,543	21,165	81,182	17.98	4,515
	573,662.51	272,678	209,537	398,545		23,926
WHEATLAND CT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	481,973.97	247,635	190,293	320,600	16.35	19,609
2016	98,020.22	27,961	21,486	82,415	17.98	4,584
	579,994.19	275,596	211,779	403,015		24,193
WHEATLAND CT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	475,161.64	244,135	187,603	316,068	16.35	19,331
2016	100,478.71	28,662	22,025	84,482	17.98	4,699
	575,640.35	272,797	209,628	400,551		24,030
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2005	1,783,599.92	916,400	704,198	1,186,418	16.35	72,564
2007	123,769.63	59,790	45,945	85,251	16.66	5,117
2008	12,986.88	6,055	4,653	9,113	16.81	542
2011	52,719.53	21,582	16,584	39,298	17.26	2,277
2012	36,450.87	14,146	10,870	27,768	17.40	1,596
2013	209,496.25	76,484	58,773	163,293	17.55	9,304
2014	158,533.15	53,909	41,426	126,619	17.70	7,154
2015	193,787.26	60,797	46,719	158,696	17.84	8,896
2016	806,213.92	229,978	176,724	677,863	17.98	37,701
2017	136,893.89	34,816	26,754	118,354	18.12	6,532

DUKE ENERGY INDIANA

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHEATLAND COMMON CT 1-4						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 5-2043						
NET SALVAGE PERCENT.. -6						
2018	40,134.00	8,837	6,791	35,751	18.27	1,957
2019	14,362.17	2,646	2,033	13,191	18.40	717
2021	2,807.37	283	217	2,758	18.68	148
2023	37,124.23	513	394	38,957	18.92	2,059
	3,608,879.07	1,486,236	1,142,082	2,683,330		156,564
PURDUE CHP						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 3-2057						
NET SALVAGE PERCENT.. -6						
2021	323,348.53	21,905	15,880	326,869	28.56	11,445
	323,348.53	21,905	15,880	326,869		11,445
	24,023,827.49	12,249,185	9,411,807	17,422,380		1,355,559
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.9 5.64

DUKE ENERGY INDIANA

ACCOUNT 348.01 BATTERY STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2019	7,985,541.91	2,108,183	2,039,384	5,946,158	11.04	538,601
2020	12,517,139.02	2,495,041	2,413,618	10,103,521	12.01	841,259
	20,502,680.93	4,603,224	4,453,002	16,049,679		1,379,860
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 6.73

DUKE ENERGY INDIANA

ACCOUNT 350.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1910	70,612.99	68,954	70,613			
1917	177.74	170	178			
1922	2,577.06	2,423	2,577			
1923	19,615.24	18,375	19,615			
1924	391,740.71	365,690	391,741			
1925	10,449.32	9,719	10,449			
1926	74,144.78	68,714	74,145			
1927	14,321.76	13,223	14,322			
1928	15,466.58	14,227	15,467			
1929	85,542.58	78,390	85,543			
1930	40,560.09	37,021	40,560			
1931	451,167.17	410,111	451,167			
1932	2,385.46	2,159	2,385			
1933	2,013.35	1,815	2,013			
1934	5,465.31	4,904	5,465			
1935	227,118.00	202,844	227,118			
1936	279.31	248	279			
1937	2,207.13	1,952	2,207			
1938	1,792.02	1,577	1,792			
1939	1,968.06	1,722	1,968			
1940	13,188.71	11,474	13,146	43	10.40	4
1941	137,190.14	118,635	135,919	1,271	10.82	117
1942	183,519.60	157,713	180,691	2,829	11.25	251
1943	292,513.99	249,696	286,075	6,439	11.71	550
1944	15,079.63	12,784	14,647	433	12.18	36
1945	77,666.34	65,356	74,878	2,788	12.68	220
1946	48,520.50	40,515	46,418	2,102	13.20	159
1947	67,223.04	55,686	63,799	3,424	13.73	249
1948	56,748.48	46,612	53,403	3,345	14.29	234
1949	134,331.88	109,362	125,295	9,037	14.87	608
1950	230,249.93	185,754	212,817	17,433	15.46	1,128
1951	134,869.82	107,777	123,479	11,391	16.07	709
1952	468,290.72	370,535	424,519	43,772	16.70	2,621
1953	1,376,702.96	1,078,124	1,235,198	141,505	17.35	8,156
1954	510,143.25	395,361	452,962	57,181	18.00	3,177
1955	654,505.97	501,757	574,859	79,647	18.67	4,266
1956	291,217.11	220,815	252,986	38,231	19.34	1,977
1957	405,713.58	304,131	348,440	57,274	20.03	2,859
1958	393,656.73	291,700	334,198	59,459	20.72	2,870
1959	669,125.98	489,967	561,351	107,775	21.42	5,032
1960	302,923.74	219,129	251,054	51,870	22.13	2,344
1961	836,510.07	597,586	684,649	151,861	22.85	6,646
1962	364,906.43	257,350	294,844	70,062	23.58	2,971

DUKE ENERGY INDIANA

ACCOUNT 350.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
1963	236,971.47	164,932	188,961	48,010	24.32	1,974
1964	575,794.98	395,427	453,038	122,757	25.06	4,899
1965	88,460.24	59,910	68,638	19,822	25.82	768
1966	195,972.96	130,835	149,897	46,076	26.59	1,733
1967	500,595.87	329,392	377,382	123,214	27.36	4,503
1968	56,773.13	36,796	42,157	14,616	28.15	519
1969	75,339.65	48,086	55,092	20,248	28.94	700
1970	281,582.98	176,905	202,679	78,904	29.74	2,653
1971	662,045.87	409,144	468,753	193,293	30.56	6,325
1972	423,770.12	257,546	295,068	128,702	31.38	4,101
1973	21,908.10	13,087	14,994	6,914	32.21	215
1974	2,986,067.37	1,752,463	2,007,782	978,285	33.05	29,600
1975	222,511.19	128,222	146,903	75,608	33.90	2,230
1976	3,284,654.47	1,857,866	2,128,542	1,156,112	34.75	33,269
1977	731,189.86	405,628	464,725	266,465	35.62	7,481
1978	2,418,910.08	1,315,597	1,507,269	911,641	36.49	24,983
1979	166,284.56	88,610	101,520	64,765	37.37	1,733
1980	82,359.87	42,971	49,232	33,128	38.26	866
1981	2,113,184.94	1,079,034	1,236,240	876,945	39.15	22,400
1982	172,115.98	85,951	98,473	73,643	40.05	1,839
1983	188,931.13	92,198	105,630	83,301	40.96	2,034
1984	229,389.79	109,304	125,229	104,161	41.88	2,487
1985	124,393.75	57,843	66,270	58,124	42.80	1,358
1986	40,174.07	18,219	20,873	19,301	43.72	441
1987	79,145.53	34,963	40,057	39,089	44.66	875
1988	119,296.73	51,312	58,788	60,509	45.59	1,327
1989	228,453.34	95,580	109,505	118,948	46.53	2,556
1990	86,418.36	35,129	40,247	46,171	47.48	972
1991	284,176.00	112,142	128,480	155,696	48.43	3,215
1992	148,816.71	56,940	65,236	83,581	49.39	1,692
1993	781,577.12	289,668	331,870	449,707	50.35	8,932
1994	828,783.04	297,218	340,520	488,263	51.31	9,516
1995	411,325.46	142,524	163,289	248,036	52.28	4,744
1996	673,571.89	225,310	258,136	415,436	53.24	7,803
1998	44,361.49	13,757	15,761	28,600	55.19	518
1999	41,955.43	12,498	14,319	27,636	56.17	492
2000	321,576.31	91,849	105,231	216,345	57.15	3,786
2001	243,274.72	66,506	76,195	167,080	58.13	2,874
2002	909,396.73	237,462	272,058	637,339	59.11	10,782
2003	95,717.37	23,810	27,279	68,438	60.10	1,139
2004	408,676.90	96,603	110,677	298,000	61.09	4,878
2005	69,642.47	15,608	17,882	51,760	62.07	834
2006	156,841.72	33,211	38,050	118,792	63.06	1,884

DUKE ENERGY INDIANA

ACCOUNT 350.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. 0						
2007	1,451,346.16	289,369	331,528	1,119,818	64.05	17,483
2008	45,904.74	8,579	9,829	36,076	65.05	555
2009	425,243.66	74,205	85,016	340,228	66.04	5,152
2010	55,052.10	8,925	10,225	44,827	67.03	669
2011	118,774.51	17,771	20,360	98,415	68.03	1,447
2012	116,184.91	15,946	18,269	97,916	69.02	1,419
2013	724,273.92	90,353	103,517	620,757	70.02	8,865
2014	1,257,012.88	141,100	161,657	1,095,356	71.02	15,423
2015	292,375.22	29,202	33,456	258,919	72.01	3,596
2016	364,701.07	31,868	36,511	328,190	73.01	4,495
2017	1,919,082.37	143,701	164,637	1,754,445	74.01	23,706
2018	843,111.97	52,593	60,256	782,856	75.01	10,437
2019	507,600.69	25,380	29,077	478,524	76.00	6,296
2020	295,127.50	11,067	12,679	282,448	77.00	3,668
2021	203,752.28	5,094	5,836	197,916	78.00	2,537
2022	894,095.47	11,176	12,805	881,290	79.00	11,156
2023	16,648.92	52	60	16,589	79.75	208
	40,427,081.38	19,136,494	21,849,876	18,577,206		392,226
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.4 0.97

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -5						
1928	1,635.56	1,508	1,408	309	8.55	36
1929	85,198.35	78,225	73,014	16,444	8.79	1,871
1932	5,823.71	5,281	4,929	1,186	9.54	124
1935	1,224.77	1,096	1,023	263	10.32	25
1936	375.13	334	312	82	10.60	8
1937	1,507.40	1,337	1,248	335	10.88	31
1941	8,434.99	7,327	6,839	2,018	12.09	167
1943	34,807.53	29,891	27,900	8,648	12.75	678
1944	80,219.41	68,479	63,917	20,313	13.09	1,552
1945	73,246.65	62,132	57,993	18,916	13.45	1,406
1946	227.19	191	178	61	13.82	4
1947	114.22	96	90	30	14.20	2
1948	1,283.67	1,067	996	352	14.59	24
1949	11,691.53	9,647	9,004	3,272	14.99	218
1950	21,501.80	17,607	16,434	6,143	15.41	399
1951	9,271.44	7,534	7,032	2,703	15.83	171
1952	88,335.70	71,194	66,452	26,300	16.27	1,616
1953	556,382.42	444,577	414,962	169,240	16.73	10,116
1954	245,985.46	194,858	181,878	76,407	17.19	4,445
1955	53,587.25	42,063	39,261	17,006	17.67	962
1956	25,790.76	20,055	18,719	8,361	18.16	460
1957	230,322.78	177,372	165,557	76,282	18.66	4,088
1958	33,262.92	25,356	23,667	11,259	19.18	587
1959	53,176.86	40,122	37,449	18,387	19.70	933
1960	109,323.24	81,599	76,163	38,626	20.24	1,908
1961	153,240.22	113,114	105,579	55,323	20.79	2,661
1962	53,223.31	38,840	36,253	19,631	21.35	919
1963	60,394.59	43,547	40,646	22,768	21.93	1,038
1964	47,524.95	33,854	31,599	18,302	22.51	813
1965	92,415.41	65,014	60,683	36,353	23.10	1,574
1966	55,121.56	38,274	35,724	22,154	23.71	934
1967	23,126.98	15,847	14,791	9,492	24.32	390
1968	88,523.68	59,820	55,835	37,115	24.95	1,488
1969	99,825.74	66,499	62,069	42,748	25.59	1,670
1970	27,242.67	17,886	16,695	11,910	26.23	454
1971	82,132.48	53,123	49,584	36,655	26.88	1,364
1972	242,181.34	154,209	143,937	110,353	27.55	4,006
1973	12,295.60	7,706	7,193	5,717	28.22	203
1974	215,392.55	132,789	123,943	102,219	28.90	3,537
1975	174,818.03	105,967	98,908	84,651	29.59	2,861
1976	60,127.89	35,815	33,429	29,705	30.29	981
1977	110,588.17	64,711	60,400	55,718	30.99	1,798
1978	459,905.52	264,214	246,614	236,287	31.70	7,454

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -5						
1979	365,322.39	205,876	192,162	191,427	32.43	5,903
1980	99,870.73	55,204	51,527	53,337	33.15	1,609
1981	200,205.03	108,442	101,218	108,997	33.89	3,216
1982	332,560.76	176,442	164,689	184,500	34.63	5,328
1983	111,979.11	58,151	54,277	63,301	35.38	1,789
1984	33,789.50	17,162	16,019	19,460	36.14	538
1985	501.40	249	232	294	36.90	8
1986	552,513.89	267,856	250,013	330,127	37.68	8,761
1987	27,589.41	13,057	12,187	16,782	38.45	436
1988	220,716.23	101,839	95,055	136,697	39.24	3,484
1989	408,163.08	183,488	171,265	257,306	40.03	6,428
1990	679,532.66	297,326	277,520	435,989	40.83	10,678
1991	36,065.69	15,348	14,326	23,543	41.63	566
1992	801,172.93	331,201	309,139	532,093	42.44	12,538
1993	785,695.32	315,142	294,149	530,831	43.26	12,271
1994	1,312,007.07	510,114	476,134	901,473	44.08	20,451
1995	1,123,220.52	422,726	394,567	784,815	44.91	17,475
1996	29,878.32	10,873	10,149	21,223	45.74	464
1997	274,761.66	96,523	90,093	198,407	46.58	4,259
1998	1,278,076.34	432,883	404,047	937,933	47.42	19,779
1999	278,724.94	90,851	84,799	207,862	48.27	4,306
2000	387,310.23	121,246	113,169	293,507	49.13	5,974
2001	46,190.13	13,864	12,940	35,560	49.99	711
2002	24,324.57	6,984	6,519	19,022	50.86	374
2003	36,650.40	10,044	9,375	29,108	51.73	563
2004	3,019.25	788	736	2,434	52.60	46
2005	234,122.29	58,016	54,151	191,677	53.48	3,584
2006	155,172.32	36,381	33,958	128,973	54.37	2,372
2007	4,838,251.38	1,069,730	998,472	4,081,692	55.26	73,863
2008	108,326.63	22,505	21,006	92,737	56.15	1,652
2009	2,598,551.95	504,769	471,145	2,257,335	57.05	39,568
2010	1,011,156.69	182,764	170,590	891,125	57.95	15,377
2011	3,358,418.65	561,182	523,800	3,002,540	58.86	51,012
2012	3,529,810.27	541,639	505,559	3,200,742	59.77	53,551
2013	7,107,839.41	993,655	927,465	6,535,766	60.68	107,709
2014	5,635,628.71	710,089	662,788	5,254,622	61.60	85,302
2015	1,686,624.33	189,244	176,638	1,594,318	62.52	25,501
2016	728,064.66	71,531	66,766	697,702	63.45	10,996
2017	3,259,647.61	275,282	256,944	3,165,686	64.37	49,180
2018	74,948.43	5,284	4,932	73,764	65.30	1,130
2019	4,501,333.94	253,855	236,945	4,489,456	66.24	67,776
2020	4,010,507.98	170,252	158,911	4,052,122	67.17	60,326

DUKE ENERGY INDIANA

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -5						
2021	3,542,046.19	100,417	93,728	3,625,420	68.11	53,229
2022	20,978,775.79	295,832	276,125	21,751,590	69.06	314,967
2023	2,153,262.93	7,755	7,239	2,253,687	69.76	32,306
	82,753,143.15	12,614,038	11,773,775	75,117,025		1,263,332
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						59.5 1.53

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -15						
1922	17.51	19	19	1	2.52	
1924	42,042.67	45,520	45,365	2,984	3.16	944
1925	3,638.82	3,916	3,903	282	3.47	81
1926	81.24	87	87	6	3.77	2
1927	5,626.62	5,983	5,963	508	4.07	125
1928	6,328.23	6,688	6,665	612	4.37	140
1930	91.29	95	95	10	4.96	2
1931	2,467.83	2,562	2,553	285	5.26	54
1932	2,374.04	2,449	2,441	289	5.56	52
1935	238.97	242	241	34	6.48	5
1936	83.55	84	84	12	6.80	2
1937	2,184.39	2,181	2,174	338	7.12	47
1938	4,991.31	4,949	4,932	808	7.44	109
1939	165.25	163	162	28	7.77	4
1940	564.44	552	550	99	8.10	12
1941	4,904.48	4,760	4,744	896	8.43	106
1942	1,046.86	1,008	1,005	199	8.77	23
1943	0.25					
1944	216,801.96	205,643	204,941	44,381	9.46	4,691
1945	97,375.41	91,618	91,305	20,677	9.82	2,106
1946	9,812.12	9,159	9,128	2,156	10.17	212
1947	1,144.35	1,059	1,055	261	10.54	25
1948	77,768.38	71,381	71,137	18,297	10.90	1,679
1949	356,027.62	323,906	322,800	86,632	11.28	7,680
1950	524,342.41	472,904	471,289	131,705	11.65	11,305
1951	162,252.82	145,022	144,527	42,064	12.03	3,497
1952	44,723.20	39,602	39,467	11,965	12.42	963
1953	4,239,952.16	3,719,273	3,706,572	1,169,373	12.81	91,286
1954	4,727,475.26	4,106,642	4,092,618	1,343,979	13.21	101,740
1955	2,193,125.12	1,886,425	1,879,983	642,111	13.61	47,179
1956	552,746.41	470,622	469,015	166,643	14.02	11,886
1957	1,790,328.32	1,508,704	1,503,552	555,326	14.43	38,484
1958	561,070.84	467,793	466,196	179,035	14.85	12,056
1959	741,482.32	611,577	609,489	243,216	15.27	15,928
1960	1,821,356.40	1,485,588	1,480,515	614,045	15.70	39,111
1961	2,378,770.28	1,917,947	1,911,397	824,189	16.14	51,065
1962	482,643.02	384,620	383,307	171,732	16.58	10,358
1963	228,566.34	179,956	179,341	83,510	17.03	4,904
1964	380,679.22	296,071	295,060	142,721	17.48	8,165
1965	584,961.10	449,219	447,685	225,020	17.94	12,543
1966	522,754.85	396,326	394,973	206,195	18.40	11,206
1967	698,017.61	522,218	520,435	282,285	18.87	14,959
1968	1,481,805.89	1,093,455	1,089,721	614,356	19.35	31,750

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -15						
1969	707,493.34	514,841	513,083	300,534	19.83	15,156
1970	2,975,663.35	2,134,309	2,127,020	1,294,993	20.32	63,730
1971	1,720,110.26	1,215,440	1,211,289	766,838	20.82	36,832
1972	4,011,267.04	2,791,716	2,782,182	1,830,775	21.32	85,871
1973	257,874.73	176,670	176,067	120,489	21.83	5,519
1974	2,788,806.63	1,880,339	1,873,918	1,333,210	22.34	59,678
1975	5,866,311.57	3,890,365	3,877,080	2,869,178	22.86	125,511
1976	2,235,087.42	1,457,003	1,452,027	1,118,324	23.39	47,812
1977	4,333,774.36	2,776,199	2,766,718	2,217,123	23.92	92,689
1978	10,622,198.43	6,682,383	6,659,563	5,555,965	24.46	227,145
1979	6,887,410.26	4,252,132	4,237,611	3,682,911	25.01	147,258
1980	2,168,155.58	1,312,714	1,308,231	1,185,148	25.57	46,349
1981	6,697,712.87	3,975,270	3,961,695	3,740,675	26.13	143,156
1982	17,922,164.89	10,423,549	10,387,953	10,222,537	26.69	383,010
1983	10,599,958.44	6,036,342	6,015,728	6,174,224	27.26	226,494
1984	2,688,217.19	1,497,622	1,492,508	1,598,942	27.84	57,433
1985	508,809.83	277,071	276,125	309,006	28.43	10,869
1986	3,309,836.28	1,760,762	1,754,749	2,051,563	29.02	70,695
1987	753,861.36	391,406	390,069	476,872	29.62	16,100
1988	7,369,740.39	3,732,224	3,719,479	4,755,722	30.22	157,370
1989	6,923,283.86	3,416,159	3,404,493	4,557,283	30.83	147,820
1990	12,054,826.05	5,791,705	5,771,927	8,091,123	31.44	257,351
1991	4,797,356.52	2,241,541	2,233,886	3,283,074	32.06	102,404
1992	8,702,583.77	3,949,446	3,935,959	6,072,012	32.69	185,745
1993	12,369,118.31	5,447,409	5,428,807	8,795,679	33.32	263,976
1994	15,972,376.40	6,816,635	6,793,357	11,574,876	33.96	340,839
1995	17,692,793.25	7,309,760	7,284,798	13,061,914	34.60	377,512
1996	3,500,058.84	1,398,349	1,393,574	2,631,494	35.24	74,673
1997	6,099,124.34	2,352,283	2,344,250	4,669,743	35.89	130,113
1998	13,976,027.45	5,193,806	5,176,070	10,896,362	36.55	298,122
1999	3,686,514.44	1,318,185	1,313,683	2,925,809	37.21	78,630
2000	31,804,049.18	10,924,850	10,887,542	25,687,115	37.87	678,297
2001	9,389,020.05	3,091,288	3,080,731	7,716,642	38.54	200,224
2002	4,140,993.77	1,304,303	1,299,849	3,462,294	39.21	88,301
2003	23,250,888.85	6,991,589	6,967,713	19,770,809	39.88	495,757
2004	13,569,272.64	3,883,845	3,870,582	11,734,082	40.56	289,302
2005	13,457,380.24	3,659,761	3,647,263	11,828,724	41.23	286,896
2006	14,920,808.65	3,838,453	3,825,345	13,333,585	41.92	318,072
2007	24,532,743.78	5,955,974	5,935,635	22,277,020	42.60	522,935
2008	7,991,660.96	1,822,734	1,816,510	7,373,900	43.29	170,337
2009	5,433,587.73	1,159,495	1,155,535	5,093,091	43.98	115,805
2010	23,175,988.30	4,604,999	4,589,273	22,063,114	44.67	493,913
2011	19,577,385.59	3,597,961	3,585,674	18,928,319	45.37	417,199

DUKE ENERGY INDIANA

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -15						
2012	14,781,305.24	2,496,230	2,487,706	14,510,795	46.07	314,973
2013	51,564,958.45	7,939,637	7,912,524	51,387,178	46.77	1,098,721
2014	26,853,742.19	3,734,536	3,721,783	27,160,021	47.47	572,151
2015	23,076,202.24	2,860,226	2,850,459	23,687,174	48.18	491,639
2016	27,479,959.95	2,984,489	2,974,297	28,627,657	48.90	585,433
2017	46,503,588.66	4,347,853	4,333,005	49,146,122	49.61	990,650
2018	67,043,725.97	5,225,857	5,208,011	71,892,274	50.34	1,428,134
2019	34,426,409.53	2,155,300	2,147,940	37,442,431	51.06	733,303
2020	62,539,265.80	2,943,692	2,933,640	68,986,516	51.79	1,332,043
2021	38,346,239.31	1,208,731	1,204,603	42,893,572	52.52	816,709
2022	96,724,148.48	1,523,889	1,518,685	109,714,086	53.26	2,059,972
2023	3,718,860.87	15,054	15,003	4,261,687	53.81	79,199
	909,453,535.04	211,622,369	210,899,698	834,971,868		19,392,313
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.1 2.13

DUKE ENERGY INDIANA

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
NET SALVAGE PERCENT.. -40						
1937	1,980,088.29	2,303,302	2,478,527	293,597	13.53	21,700
1940	380,311.52	434,069	467,091	65,345	14.78	4,421
1945	300,948.55	331,269	356,470	64,858	17.10	3,793
1947	5,589.74	6,054	6,515	1,311	18.11	72
1949	1,980.02	2,108	2,268	504	19.17	26
1950	432,394.15	456,133	490,833	114,519	19.72	5,807
1953	2,617,040.94	2,682,383	2,886,446	777,411	21.43	36,277
1954	366,411.25	371,779	400,062	112,914	22.02	5,128
1955	663,031.06	665,783	716,433	211,810	22.62	9,364
1956	62,958.47	62,547	67,305	20,837	23.23	897
1957	506,683.28	497,791	535,661	173,696	23.86	7,280
1958	1,528,636.03	1,484,966	1,597,935	542,155	24.49	22,138
1959	1,379,081.75	1,324,238	1,424,980	505,734	25.13	20,125
1960	144,242.42	136,838	147,248	54,691	25.79	2,121
1961	947,079.80	887,539	955,059	370,853	26.45	14,021
1962	282,332.69	261,271	281,147	114,119	27.12	4,208
1963	405,544.33	370,465	398,648	169,114	27.80	6,083
1964	223,186.07	201,187	216,492	95,968	28.49	3,368
1965	491,652.86	437,162	470,419	217,895	29.19	7,465
1966	466,521.79	409,108	440,231	212,900	29.89	7,123
1967	419,263.32	362,383	389,951	197,018	30.61	6,436
1968	278,213.34	236,963	254,990	134,509	31.33	4,293
1969	412,350.29	345,941	372,259	205,031	32.06	6,395
1970	665,099.16	549,372	591,166	339,973	32.80	10,365
1971	115,521.32	93,925	101,070	60,660	33.54	1,809
1972	794,770.72	635,618	683,973	428,706	34.30	12,499
1973	13,965.75	10,983	11,819	7,733	35.06	221
1974	8,168,996.25	6,314,373	6,794,741	4,641,854	35.83	129,552
1975	989,940.88	751,860	809,058	576,859	36.60	15,761
1976	6,844,959.43	5,105,313	5,493,702	4,089,241	37.38	109,396
1977	2,187,774.46	1,601,521	1,723,357	1,339,527	38.17	35,094
1978	15,390,760.76	11,053,644	11,894,554	9,652,511	38.96	247,754
1979	170,679.28	120,192	129,336	109,615	39.76	2,757
1980	1,839,370.92	1,269,225	1,365,782	1,209,337	40.57	29,809
1981	12,731,423.41	8,602,215	9,256,632	8,567,361	41.39	206,991
1982	96,532.97	63,840	68,697	66,449	42.21	1,574
1983	71,302.35	46,130	49,639	50,184	43.03	1,166
1984	45,758.44	28,932	31,133	32,929	43.87	751
1985	116,818.68	72,143	77,631	85,915	44.71	1,922
1986	1,125,390.87	678,462	730,076	845,471	45.55	18,561
1987	48,554.06	28,550	30,722	37,254	46.40	803
1988	66,965.39	38,368	41,287	52,465	47.26	1,110
1989	72,340.43	40,359	43,429	57,848	48.12	1,202

DUKE ENERGY INDIANA

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
NET SALVAGE PERCENT.. -40						
1990	266,491.58	144,616	155,618	217,470	48.99	4,439
1991	158,665.21	83,688	90,055	132,076	49.86	2,649
1996	831,730.26	373,919	402,365	762,057	54.31	14,032
1999	372,793.33	149,788	161,183	360,728	57.04	6,324
2007	496,842.78	134,769	145,022	550,558	64.50	8,536
2008	5,424.02	1,382	1,487	6,107	65.44	93
2009	4,094.82	975	1,049	4,684	66.40	71
2011	16,902,876.78	3,457,788	3,720,840	19,943,187	68.31	291,951
2012	1,934,935.64	363,319	390,959	2,317,951	69.27	33,463
2013	376,219.21	64,258	69,146	457,561	70.24	6,514
2016	343.69	41	44	437	73.14	6
2017	3,152.94	324	349	4,065	74.12	55
2018	6,723.24	578	622	8,791	75.09	117
2019	216,100.72	14,861	15,992	286,549	76.07	3,767
2020	206,987.57	10,687	11,500	278,283	77.05	3,612
2021	934,737.37	32,219	34,670	1,273,962	78.03	16,327
2022	663,025.85	11,371	12,236	916,000	79.02	11,592
2023	22,984.25	100	107	32,071	79.75	402
	89,256,596.75	56,220,987	60,498,018	64,461,217		1,431,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.0 1.60						

DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -30						
1937	45,401.87	57,081	12,462-	71,484	1.48	48,300
1940	83,423.41	102,474	22,373-	130,823	2.48	52,751
1942	233.63	283	62-	366	3.10	118
1943	1,141.49	1,372	300-	1,784	3.39	526
1945	208,751.47	247,314	53,995-	325,372	3.99	81,547
1946	7,996.69	9,407	2,054-	12,450	4.28	2,909
1948	1,411.69	1,636	357-	2,192	4.89	448
1949	1,876.19	2,157	471-	2,910	5.20	560
1950	973,741.05	1,110,871	242,530-	1,508,393	5.51	273,756
1951	187,598.50	212,337	46,358-	290,236	5.82	49,869
1952	8,088.25	9,078	1,982-	12,497	6.15	2,032
1953	1,452,228.65	1,616,455	352,912-	2,240,809	6.47	346,338
1954	312,372.81	344,721	75,261-	481,346	6.80	70,786
1955	664,735.81	727,041	158,731-	1,022,888	7.14	143,262
1956	372,318.11	403,561	88,107-	572,121	7.48	76,487
1957	332,085.11	356,593	77,853-	509,564	7.83	65,078
1958	336,877.08	358,331	78,232-	516,172	8.18	63,102
1959	233,684.94	246,137	53,738-	357,528	8.54	41,865
1960	230,533.80	240,420	52,490-	352,184	8.90	39,571
1961	406,912.19	420,015	91,700-	620,686	9.27	66,956
1962	366,425.44	374,204	81,698-	558,051	9.65	57,829
1963	272,203.19	274,991	60,037-	413,901	10.03	41,266
1964	386,789.12	386,392	84,359-	587,185	10.42	56,352
1965	260,174.98	256,978	56,105-	394,332	10.81	36,478
1966	495,091.57	483,287	105,513-	749,132	11.21	66,827
1967	561,256.59	541,388	118,198-	847,832	11.61	73,026
1968	333,254.78	317,416	69,300-	502,531	12.03	41,773
1969	278,901.79	262,259	57,258-	419,830	12.45	33,721
1970	466,579.46	433,079	94,552-	701,105	12.87	54,476
1971	1,028,290.19	941,679	205,592-	1,542,369	13.30	115,968
1972	426,689.18	385,331	84,127-	638,823	13.74	46,494
1973	375,970.37	334,640	73,060-	561,821	14.19	39,593
1974	1,518,008.43	1,331,401	290,678-	2,264,089	14.64	154,651
1975	979,017.80	845,648	184,626-	1,457,349	15.10	96,513
1976	416,686.28	354,267	77,345-	619,037	15.57	39,758
1977	930,313.66	778,326	169,928-	1,379,336	16.04	85,994
1978	297,727.74	244,872	53,462-	440,508	16.53	26,649
1979	1,713,702.88	1,385,210	302,425-	2,530,239	17.02	148,663
1980	4,447,311.19	3,531,863	771,093-	6,552,598	17.51	374,220
1981	1,671,516.87	1,302,827	284,439-	2,457,411	18.02	136,371
1982	1,058,787.23	809,640	176,764-	1,553,187	18.53	83,820
1983	2,701,851.23	2,025,500	442,216-	3,954,623	19.05	207,592
1984	755,934.43	555,126	121,198-	1,103,913	19.58	56,380

DUKE ENERGY INDIANA

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -30						
1985	467,380.36	335,933	73,342-	680,936	20.12	33,844
1986	669,266.95	470,600	102,744-	972,791	20.66	47,086
1987	1,927,577.62	1,324,768	289,229-	2,795,080	21.21	131,781
1988	1,535,866.63	1,030,699	225,027-	2,221,654	21.77	102,051
1989	1,884,912.84	1,233,917	269,394-	2,719,781	22.34	121,745
1990	4,605,162.67	2,938,817	641,616-	6,628,327	22.91	289,320
1991	6,944,750.97	4,315,468	942,173-	9,970,349	23.49	424,451
1992	2,635,978.22	1,593,072	347,807-	3,774,579	24.08	156,752
1993	5,890,249.45	3,457,741	754,910-	8,412,234	24.68	340,852
1994	3,348,113.77	1,907,374	416,427-	4,768,975	25.28	188,646
1995	5,300,242.11	2,924,525	638,496-	7,528,811	25.90	290,688
1996	1,272,971.00	679,966	148,453-	1,803,315	26.51	68,024
1997	1,098,875.60	566,973	123,784-	1,552,322	27.14	57,197
1998	1,083,564.13	539,352	117,754-	1,526,387	27.77	54,965
1999	4,036,173.38	1,935,575	422,584-	5,669,609	28.40	199,634
2000	4,490,993.78	2,069,324	451,784-	6,290,076	29.05	216,526
2001	4,729,166.89	2,090,292	456,362-	6,604,279	29.70	222,366
2002	1,670,569.36	707,032	154,362-	2,326,102	30.35	76,643
2003	5,504,850.00	2,224,824	485,734-	7,642,039	31.01	246,438
2004	5,420,164.75	2,087,230	455,694-	7,501,908	31.67	236,877
2005	4,442,302.51	1,624,679	354,707-	6,129,700	32.34	189,539
2006	5,955,467.94	2,062,807	450,362-	8,192,470	33.01	248,181
2007	9,450,268.73	3,090,502	674,733-	12,960,082	33.68	384,801
2008	7,661,294.52	2,354,867	514,125-	10,473,808	34.36	304,826
2009	14,953,129.29	4,302,449	939,330-	20,378,398	35.04	581,575
2010	9,481,275.53	2,539,086	554,345-	12,880,003	35.73	360,481
2011	8,974,707.67	2,224,570	485,678-	12,152,798	36.42	333,685
2012	17,946,384.35	4,090,501	893,057-	24,223,357	37.11	652,745
2013	35,764,721.06	7,428,833	1,621,897-	48,116,034	37.81	1,272,574
2014	41,196,614.42	7,723,788	1,686,293-	55,241,892	38.51	1,434,482
2015	13,365,808.00	2,235,712	488,111-	17,863,661	39.21	455,589
2016	21,125,984.25	3,100,386	676,891-	28,140,671	39.92	704,927
2017	51,652,532.94	6,520,771	1,423,645-	68,571,938	40.63	1,687,717
2018	36,870,420.37	3,887,728	848,787-	48,780,333	41.35	1,179,694
2019	41,063,429.11	3,475,732	758,838-	54,141,296	42.07	1,286,934
2020	14,838,881.74	947,359	206,832-	19,497,378	42.79	455,653
2021	50,405,127.95	2,155,172	470,526-	65,997,192	43.52	1,516,480
2022	43,913,967.68	938,529	204,904-	57,293,062	44.26	1,294,466
2023	9,335,339.57	51,214	11,181-	12,147,123	44.81	271,081
	530,518,385.25	119,811,775	26,157,859-	715,831,760		21,621,991

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.1 4.08

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -70						
1937	1,309,548.55	1,889,225	1,605,120	621,113	9.84	63,121
1940	392,884.72	556,825	473,089	194,815	10.81	18,022
1941	6,244.32	8,796	7,473	3,142	11.14	282
1942	24,808.38	34,725	29,503	12,671	11.48	1,104
1943	99,944.15	138,982	118,082	51,823	11.83	4,381
1944	628.74	869	738	331	12.18	27
1945	708,115.51	971,560	825,455	378,341	12.54	30,171
1946	26,994.66	36,776	31,246	14,645	12.91	1,134
1947	45,951.78	62,146	52,800	25,318	13.29	1,905
1948	28,031.27	37,631	31,972	15,681	13.67	1,147
1949	190,742.50	254,121	215,906	108,356	14.06	7,707
1950	2,491,791.70	3,293,695	2,798,383	1,437,663	14.46	99,423
1951	37,033.46	48,554	41,252	21,705	14.87	1,460
1952	390,951.28	508,279	431,843	232,774	15.29	15,224
1953	3,794,111.47	4,890,060	4,154,684	2,295,305	15.72	146,012
1954	1,206,290.84	1,541,179	1,309,414	741,280	16.15	45,900
1955	1,813,712.08	2,295,895	1,950,634	1,132,677	16.60	68,234
1956	581,796.14	729,615	619,894	369,159	17.05	21,652
1957	875,852.43	1,087,856	924,262	564,687	17.51	32,249
1958	977,709.42	1,202,334	1,021,525	640,581	17.98	35,627
1959	2,184,859.34	2,659,411	2,259,484	1,454,777	18.46	78,807
1960	453,267.46	545,907	463,813	306,742	18.95	16,187
1961	1,786,905.76	2,128,757	1,808,631	1,229,109	19.45	63,193
1962	920,803.23	1,084,673	921,558	643,807	19.96	32,255
1963	671,222.51	781,730	664,172	476,906	20.47	23,298
1964	1,262,019.36	1,452,286	1,233,889	911,544	21.00	43,407
1965	633,092.24	719,607	611,391	464,866	21.54	21,582
1966	1,076,428.88	1,208,320	1,026,611	803,318	22.08	36,382
1967	1,094,616.49	1,212,994	1,030,582	830,266	22.63	36,689
1968	344,569.81	376,696	320,048	265,721	23.20	11,453
1969	790,512.80	852,431	724,241	619,631	23.77	26,068
1970	886,163.32	942,121	800,443	706,035	24.35	28,995
1971	1,695,346.77	1,776,693	1,509,511	1,372,579	24.93	55,057
1972	923,238.26	953,051	809,730	759,775	25.53	29,760
1973	406,573.31	413,219	351,078	340,097	26.14	13,011
1974	10,066,219.29	10,070,065	8,555,711	8,556,862	26.75	319,883
1975	1,447,855.87	1,424,928	1,210,645	1,250,710	27.37	45,696
1976	5,678,916.01	5,495,436	4,669,023	4,985,134	28.00	178,040
1977	3,621,821.62	3,444,157	2,926,219	3,230,878	28.64	112,810
1978	12,362,930.25	11,546,309	9,809,955	11,207,026	29.29	382,623
1979	1,304,807.37	1,196,438	1,016,516	1,201,657	29.94	40,136
1980	4,096,926.65	3,685,968	3,131,666	3,833,109	30.60	125,265
1981	9,815,426.79	8,658,816	7,356,688	9,329,538	31.27	298,354

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -70						
1982	1,934,840.58	1,672,441	1,420,936	1,868,293	31.95	58,476
1983	2,937,172.38	2,486,610	2,112,669	2,880,524	32.63	88,278
1984	1,032,665.70	855,348	726,719	1,028,813	33.33	30,867
1985	323,681.52	262,176	222,750	327,509	34.03	9,624
1986	1,194,875.05	945,950	803,696	1,227,592	34.73	35,347
1987	602,259.15	465,612	395,592	628,249	35.44	17,727
1988	1,104,594.22	833,166	707,873	1,169,937	36.16	32,354
1989	1,803,675.30	1,326,030	1,126,619	1,939,629	36.89	52,579
1990	2,848,624.64	2,039,874	1,733,114	3,109,548	37.62	82,657
1991	1,723,160.02	1,200,603	1,020,054	1,909,318	38.36	49,774
1992	2,058,422.66	1,393,814	1,184,210	2,315,109	39.11	59,195
1993	5,982,143.28	3,933,313	3,341,815	6,827,829	39.86	171,295
1994	3,130,926.08	1,996,391	1,696,170	3,626,404	40.62	89,276
1995	3,988,475.89	2,462,848	2,092,481	4,687,928	41.39	113,262
1996	737,704.70	440,665	374,397	879,701	42.16	20,866
1997	1,207,518.95	696,673	591,906	1,460,876	42.94	34,021
1998	1,250,341.78	695,873	591,226	1,534,355	43.72	35,095
1999	3,603,327.91	1,930,991	1,640,605	4,485,052	44.51	100,765
2000	5,404,075.71	2,782,904	2,364,406	6,822,523	45.31	150,574
2001	8,641,398.68	4,269,318	3,627,291	11,063,087	46.11	239,928
2002	7,703,717.12	3,642,741	3,094,939	10,001,380	46.92	213,158
2003	3,478,710.87	1,571,240	1,334,954	4,578,854	47.73	95,932
2004	3,432,647.33	1,477,724	1,255,501	4,579,999	48.54	94,355
2005	3,199,039.23	1,307,710	1,111,054	4,327,313	49.37	87,651
2006	10,528,959.93	4,075,476	3,462,599	14,436,633	50.20	287,582
2007	14,449,905.52	5,279,475	4,485,538	20,079,301	51.03	393,480
2008	6,148,815.40	2,111,503	1,793,972	8,659,014	51.87	166,937
2009	8,797,264.36	2,827,757	2,402,514	12,552,835	52.71	238,149
2010	3,900,615.93	1,167,064	991,559	5,639,488	53.56	105,293
2011	5,319,419.47	1,473,288	1,251,732	7,791,281	54.41	143,196
2012	12,284,648.08	3,126,111	2,656,001	18,227,901	55.27	329,797
2013	15,622,610.78	3,624,164	3,079,156	23,479,282	56.13	418,302
2014	28,290,799.50	5,919,454	5,029,276	43,065,083	57.00	755,528
2015	17,315,779.23	3,228,925	2,743,354	26,693,471	57.87	461,266
2016	25,678,020.76	4,197,201	3,566,019	40,086,616	58.75	682,325
2017	32,623,862.70	4,582,152	3,893,080	51,567,487	59.63	864,791
2018	34,132,122.50	4,008,340	3,405,559	54,619,049	60.51	902,645
2019	26,313,187.54	2,477,281	2,104,743	42,627,676	61.40	694,262
2020	36,308,548.84	2,564,037	2,178,453	59,546,080	62.30	955,796

DUKE ENERGY INDIANA

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -70						
2021	43,104,562.57	2,040,786	1,733,889	71,543,867	63.19	1,132,202
2022	79,507,092.18	1,871,994	1,590,480	133,571,577	64.10	2,083,800
2023	20,746,519.28	124,853	106,077	35,163,005	64.77	542,890
	568,924,400.11	177,609,012	150,899,858	816,271,622		15,735,030
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.9 2.77

DUKE ENERGY INDIANA

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2005	0.19					
2007	9,202.24	3,124	9,147	55	26.42	2
2011	7,801.81	2,025	5,929	1,873	29.62	63
2013	6,275.51	1,370	4,011	2,265	31.27	72
2014	6,876.56	1,356	3,970	2,907	32.11	91
2015	108,784.91	19,146	56,061	52,724	32.96	1,600
2016	30,638.43	4,741	13,882	16,756	33.81	496
2017	5,779.12	769	2,252	3,527	34.68	102
2018	13,700.46	1,524	4,462	9,238	35.55	260
2019	24,966.73	2,235	6,545	18,422	36.42	506
2020	13,219.19	889	2,603	10,616	37.31	285
2021	630.70	28	82	549	38.20	14
	227,875.85	37,207	108,944	118,932		3,491
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.1 1.53						

DUKE ENERGY INDIANA

ACCOUNT 358.00 UNDERGROUND CONDUCTOR AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. -5						
1998	19,613.03	12,927	4,893	15,701	13.03	1,205
1999	14,998.59	9,562	3,620	12,129	13.75	882
2000	337.98	208	79	276	14.49	19
2005	82,881.36	41,250	15,615	71,410	18.41	3,879
2006	38,580.09	18,241	6,905	33,604	19.24	1,747
2007	174,159.43	77,902	29,489	153,378	20.09	7,635
2008	98,772.55	41,662	15,771	87,940	20.94	4,200
2009	347.42	137	52	313	21.81	14
2010	92,786.67	34,238	12,961	84,465	22.70	3,721
2011	23,766.87	8,135	3,079	21,876	23.59	927
2012	65,175.31	20,530	7,772	60,662	24.50	2,476
2013	45,957.18	13,222	5,005	43,250	25.41	1,702
2014	6,881.07	1,788	677	6,548	26.34	249
2015	79,935.21	18,537	7,017	76,915	27.27	2,820
2016	961.74	196	74	936	28.22	33
2017	214.05	37	14	211	29.17	7
2018	107,737.13	15,740	5,958	107,166	30.13	3,557
2019	23,384.90	2,743	1,038	23,516	31.09	756
2020	120,900.85	10,663	4,037	122,909	32.06	3,834
2021	205,285.03	12,071	4,569	210,980	33.04	6,386
2022	1,028,410.04	30,235	11,446	1,068,385	34.02	31,405
2023	25,534.25	191	72	26,739	34.75	769
	2,256,620.75	370,215	140,143	2,229,308		78,223
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.5 3.47

DUKE ENERGY INDIANA

ACCOUNT 360.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1910	60,311.75	60,054	60,312			
1911	236.00	234	236			
1912	25.00	25	25			
1917	2,150.55	2,101	2,151			
1918	856.73	834	857			
1919	787.81	765	788			
1920	809.21	783	809			
1921	6,142.25	5,924	6,142			
1922	3,439.63	3,307	3,440			
1923	3,971.09	3,805	3,971			
1924	10,459.54	9,987	10,460			
1925	39,899.57	37,968	39,900			
1926	14,359.76	13,615	14,360			
1927	4,164.15	3,934	4,153	11	4.15	3
1928	3,783.43	3,561	3,759	24	4.41	5
1929	4,581.77	4,296	4,535	47	4.67	10
1930	2,504.25	2,339	2,469	35	4.94	7
1931	651.25	606	640	11	5.20	2
1932	14,562.29	13,500	14,250	312	5.47	57
1933	2,027.78	1,872	1,976	52	5.75	9
1934	2,320.12	2,134	2,253	67	6.03	11
1935	1,515.58	1,388	1,465	51	6.31	8
1936	207.35	189	199	8	6.61	1
1937	3,156.69	2,866	3,025	132	6.90	19
1938	4,448.45	4,021	4,244	204	7.20	28
1939	5,481.93	4,932	5,206	276	7.52	37
1940	12,150.29	10,880	11,484	666	7.84	85
1941	12,110.88	10,790	11,389	722	8.18	88
1942	2,080.04	1,843	1,945	135	8.53	16
1943	151,364.68	133,423	140,834	10,531	8.89	1,185
1944	2,400.98	2,104	2,221	180	9.27	19
1945	10,086.68	8,786	9,274	813	9.67	84
1946	25,633.31	22,185	23,417	2,216	10.09	220
1947	16,996.66	14,613	15,425	1,572	10.52	149
1948	40,441.80	34,521	36,439	4,003	10.98	365
1949	24,122.17	20,439	21,574	2,548	11.45	223
1950	10,497.50	8,825	9,315	1,182	11.95	99
1951	11,596.41	9,668	10,205	1,391	12.47	112
1952	66,246.21	54,754	57,795	8,451	13.01	650
1953	2,304.10	1,887	1,992	312	13.58	23
1954	14,068.73	11,413	12,047	2,022	14.16	143
1955	53,650.43	43,092	45,486	8,164	14.76	553
1956	20,067.95	15,953	16,839	3,229	15.38	210

DUKE ENERGY INDIANA

ACCOUNT 360.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1957	8,085.86	6,359	6,712	1,374	16.02	86
1958	18,129.47	14,100	14,883	3,246	16.67	195
1959	64,740.52	49,781	52,546	12,195	17.33	704
1960	7,562.98	5,747	6,066	1,497	18.01	83
1961	3,777.53	2,836	2,994	784	18.69	42
1962	4,039.42	2,996	3,162	877	19.38	45
1963	10,797.83	7,907	8,346	2,452	20.08	122
1964	2,925.47	2,115	2,232	693	20.79	33
1965	17,708.97	12,630	13,332	4,377	21.51	203
1966	14,419.20	10,143	10,706	3,713	22.24	167
1967	25,279.47	17,534	18,508	6,771	22.98	295
1968	1,490.74	1,019	1,076	415	23.73	17
1969	8,461.79	5,699	6,016	2,446	24.49	100
1970	30,425.36	20,178	21,299	9,126	25.26	361
1971	1,591.26	1,039	1,097	494	26.04	19
1972	3,028.32	1,945	2,053	975	26.83	36
1973	613.80	388	410	204	27.63	7
1974	8,120.08	5,041	5,321	2,799	28.44	98
1976	4,227.68	2,532	2,673	1,555	30.09	52
1986	10,395.43	5,009	5,287	5,108	38.86	131
1988	583.05	267	282	301	40.70	7
1989	1,039.58	463	489	551	41.63	13
1991	11,042.86	4,637	4,895	6,148	43.51	141
1992	1,420.05	578	610	810	44.45	18
1993	834.68	329	347	488	45.41	11
1994	7,521.06	2,872	3,032	4,489	46.36	97
1996	3,992.39	1,422	1,501	2,491	48.28	52
1999	57,168.03	18,149	19,157	38,011	51.19	743
2002	21,822.85	6,073	6,410	15,413	54.13	285
2003	7,374.23	1,956	2,065	5,309	55.11	96
2004	69,718.68	17,569	18,545	51,174	56.10	912
2005	195,644.78	46,745	49,341	146,304	57.08	2,563
2006	144,115.89	32,531	34,338	109,778	58.07	1,890
2009	46,791.76	8,709	9,193	37,599	61.04	616
2010	1,593.38	275	290	1,303	62.04	21
2011	62,414.39	9,961	10,514	51,900	63.03	823
2012	160,789.44	23,519	24,825	135,964	64.03	2,123
2013	129,084.22	17,177	18,131	110,953	65.02	1,706
2014	63,069.90	7,551	7,970	55,100	66.02	835
2015	52,044.69	5,544	5,852	46,193	67.01	689
2017	1,174.90	94	99	1,076	69.01	16
2018	65,128.00	4,333	4,574	60,554	70.01	865
2019	1,404,464.67	74,900	79,061	1,325,404	71.00	18,668

DUKE ENERGY INDIANA

ACCOUNT 360.10 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2020	68,258.18	2,730	2,882	65,376	72.00	908
2021	10,113.35	270	285	9,828	73.00	135
2022	347,820.53	4,636	4,893	342,928	74.00	4,634
2023	1,270,829.40	4,232	4,467	1,266,362	74.75	16,941
	5,120,348.87	1,062,736	1,118,073	4,002,276		63,025
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 63.5 1.23						

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -10						
1913	4,247.78	4,673	4,673			
1922	1,438.61	1,574	1,430	152	0.29	152
1924	5,600.05	6,068	5,511	649	0.82	649
1925	4,331.00	4,671	4,243	521	1.07	487
1928	5,671.66	6,028	5,475	764	1.86	411
1929	255.59	270	245	36	2.13	17
1930	681.39	717	651	99	2.41	41
1931	266.09	278	253	40	2.68	15
1932	577.06	601	546	89	2.96	30
1933	142.40	147	134	23	3.25	7
1935	102.71	105	95	18	3.82	5
1937	548.63	555	504	99	4.40	22
1938	275.50	277	252	51	4.68	11
1939	641.29	642	583	122	4.98	24
1940	8,584.04	8,538	7,755	1,687	5.27	320
1941	2,663.09	2,633	2,392	537	5.56	97
1942	1,804.53	1,774	1,611	374	5.85	64
1944	23,756.67	23,077	20,960	5,172	6.43	804
1945	6,958.37	6,718	6,102	1,552	6.73	231
1946	1,038.21	996	905	237	7.03	34
1947	1,413.48	1,348	1,224	331	7.33	45
1948	12,953.83	12,272	11,146	3,103	7.63	407
1949	8,138.19	7,660	6,957	1,995	7.94	251
1950	6,558.22	6,132	5,570	1,644	8.25	199
1951	6,112.92	5,676	5,155	1,569	8.57	183
1952	48,434.49	44,666	40,569	12,709	8.89	1,430
1953	140,879.70	128,989	117,158	37,810	9.22	4,101
1954	22,901.08	20,812	18,903	6,288	9.56	658
1955	55,368.12	49,942	45,361	15,544	9.90	1,570
1956	27,526.30	24,636	22,376	7,903	10.25	771
1957	64,979.97	57,689	52,398	19,080	10.61	1,798
1958	30,006.70	26,418	23,995	9,012	10.98	821
1959	54,047.58	47,172	42,845	16,607	11.36	1,462
1960	18,811.17	16,272	14,780	5,912	11.75	503
1961	26,922.65	23,073	20,957	8,658	12.15	713
1962	25,399.36	21,564	19,586	8,353	12.55	666
1963	20,796.13	17,481	15,878	6,998	12.97	540
1964	29,373.10	24,438	22,197	10,113	13.40	755
1965	32,589.53	26,828	24,367	11,481	13.84	830
1966	39,819.26	32,421	29,447	14,354	14.29	1,004
1967	63,716.32	51,304	46,599	23,489	14.74	1,594
1968	51,640.48	41,095	37,326	19,479	15.21	1,281
1969	31,169.12	24,499	22,252	12,034	15.70	766

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -10						
1970	51,619.95	40,068	36,393	20,389	16.19	1,259
1971	112,456.45	86,165	78,262	45,440	16.69	2,723
1972	99,846.43	75,484	68,561	41,270	17.20	2,399
1973	54,907.31	40,928	37,174	23,224	17.73	1,310
1974	126,329.60	92,827	84,313	54,650	18.26	2,993
1975	168,704.82	122,109	110,909	74,666	18.81	3,969
1976	72,544.99	51,696	46,955	32,844	19.37	1,696
1977	78,425.22	55,008	49,963	36,305	19.93	1,822
1978	125,175.27	86,346	78,427	59,266	20.51	2,890
1979	201,683.30	136,740	124,199	97,653	21.10	4,628
1980	151,774.04	101,081	91,810	75,141	21.70	3,463
1981	130,576.05	85,397	77,565	66,069	22.30	2,963
1982	132,622.99	85,091	77,287	68,598	22.92	2,993
1983	120,158.89	75,580	68,648	63,527	23.55	2,698
1984	41,278.45	25,444	23,110	22,296	24.18	922
1985	32,351.70	19,521	17,731	17,856	24.83	719
1986	113,358.30	66,905	60,769	63,925	25.49	2,508
1987	292,609.81	168,837	153,352	168,519	26.15	6,444
1988	125,605.05	70,766	64,275	73,891	26.83	2,754
1989	127,779.37	70,253	63,810	76,747	27.51	2,790
1990	651,924.46	349,430	317,381	399,736	28.20	14,175
1991	1,017,001.76	530,880	482,189	636,513	28.90	22,025
1992	347,838.16	176,634	160,433	222,189	29.61	7,504
1993	564,410.20	278,595	253,043	367,808	30.32	12,131
1994	1,298,927.30	622,180	565,115	863,705	31.05	27,817
1995	703,977.92	326,926	296,941	477,435	31.78	15,023
1996	720,497.17	323,938	294,227	498,320	32.52	15,323
1997	188,633.63	81,980	74,461	133,036	33.27	3,999
1998	100,823.12	42,305	38,425	72,480	34.02	2,131
1999	33,111.87	13,384	12,156	24,267	34.79	698
2000	252,598.81	98,209	89,201	188,658	35.56	5,305
2001	126,003.90	47,049	42,734	95,870	36.33	2,639
2002	81,197.70	29,036	26,373	62,944	37.12	1,696
2003	134,774.46	46,066	41,841	106,411	37.91	2,807
2004	55,403.91	18,050	16,394	44,550	38.71	1,151
2005	349,751.44	108,354	98,416	286,311	39.51	7,247
2006	224,424.62	65,891	59,848	187,019	40.32	4,638
2007	71,323.12	19,771	17,958	60,497	41.14	1,471
2008	373,521.42	97,414	88,479	322,395	41.96	7,683
2009	6,734,423.61	1,644,546	1,493,712	5,914,154	42.79	138,213
2010	3,279,962.12	745,873	677,463	2,930,495	43.63	67,167
2011	2,661,667.94	560,534	509,123	2,418,712	44.47	54,390
2012	2,600,677.59	503,491	457,312	2,403,433	45.32	53,033

DUKE ENERGY INDIANA

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -10						
2013	6,435,915.60	1,136,615	1,032,367	6,047,140	46.17	130,976
2014	4,034,432.14	643,093	584,110	3,853,765	47.03	81,943
2015	2,099,634.41	298,146	270,800	2,038,798	47.90	42,564
2016	1,060,998.83	132,197	120,072	1,047,027	48.77	21,469
2017	1,971,344.21	211,318	191,936	1,976,543	49.64	39,818
2018	2,736,897.24	245,212	222,722	2,787,865	50.52	55,183
2019	2,197,883.07	157,801	143,328	2,274,343	51.41	44,239
2020	654,251.19	35,329	32,089	687,587	52.30	13,147
2021	1,730,037.84	62,287	56,574	1,846,468	53.20	34,708
2022	4,938,377.17	88,871	80,720	5,351,495	54.10	98,919
2023	27,380.25	126	114	30,004	54.77	548
	53,708,978.54	12,080,506	10,972,936	48,106,940		1,111,492
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.3						2.07

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -15						
1910	797.06	917	917			
1912	417.12	480	480			
1913	6.43	7	7			
1919	190.93	220	220			
1920	658.67	757	757			
1921	1,465.40	1,685	1,685			
1922	1,514.81	1,742	1,742			
1923	3,479.73	4,002	4,002			
1924	39,454.52	45,373	45,373			
1925	24,236.18	27,872	27,872			
1926	4,015.30	4,618	4,618			
1927	18,398.79	21,159	21,159			
1928	24,562.05	28,246	28,246			
1929	4,577.73	5,264	5,264			
1930	2,062.98	2,372	2,372			
1931	72,436.14	83,302	83,302			
1932	1,091.06	1,255	1,255			
1933	470.11	541	541			
1934	196.29	224	226			
1935	135.38	153	156			
1936	10,318.43	11,576	11,866			
1937	19,837.50	22,068	22,635	178	1.47	121
1938	45,185.13	49,838	51,119	844	1.84	459
1939	40,124.35	43,887	45,015	1,128	2.20	513
1940	61,705.99	66,894	68,613	2,349	2.58	910
1941	56,038.47	60,219	61,767	2,677	2.95	907
1942	10,006.97	10,659	10,933	575	3.32	173
1943	67,169.56	70,894	72,716	4,529	3.70	1,224
1944	54,395.13	56,897	58,359	4,195	4.07	1,031
1945	115,280.38	119,462	122,532	10,040	4.45	2,256
1946	30,318.79	31,124	31,924	2,943	4.83	609
1947	4,468.41	4,544	4,661	478	5.21	92
1948	71,208.85	71,718	73,561	8,329	5.59	1,490
1949	298,537.04	297,770	305,423	37,895	5.97	6,348
1950	196,995.66	194,577	199,578	26,967	6.35	4,247
1951	394,135.71	385,367	395,271	57,985	6.74	8,603
1952	990,575.78	958,673	983,312	155,850	7.13	21,858
1953	1,191,337.22	1,141,091	1,170,419	199,619	7.52	26,545
1954	1,156,743.13	1,096,422	1,124,601	205,654	7.91	25,999
1955	970,021.99	909,778	933,160	182,365	8.30	21,972
1956	746,508.89	692,703	710,506	147,979	8.69	17,029
1957	1,104,076.31	1,013,211	1,039,252	230,436	9.09	25,350
1958	686,239.18	622,920	638,930	150,245	9.48	15,849

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -15						
1959	846,138.82	759,415	778,933	194,127	9.88	19,648
1960	464,898.37	412,379	422,978	111,655	10.29	10,851
1961	783,134.51	686,657	704,305	196,300	10.69	18,363
1962	489,039.25	423,798	434,690	127,705	11.09	11,515
1963	687,702.44	588,746	603,878	186,980	11.50	16,259
1964	462,996.81	391,524	401,587	130,859	11.91	10,987
1965	702,220.46	586,462	601,535	206,019	12.32	16,722
1966	610,292.78	503,294	516,229	185,608	12.73	14,580
1967	1,193,378.69	971,347	996,312	376,073	13.15	28,599
1968	546,597.69	439,031	450,315	178,272	13.57	13,137
1969	1,371,809.03	1,087,126	1,115,067	462,513	13.99	33,060
1970	984,615.37	769,720	789,503	342,805	14.41	23,789
1971	2,007,211.69	1,547,064	1,586,826	721,467	14.84	48,616
1972	927,614.46	705,009	723,129	343,628	15.26	22,518
1973	662,442.27	496,189	508,942	252,867	15.69	16,116
1974	1,729,037.71	1,275,674	1,308,460	679,933	16.13	42,153
1975	2,232,307.27	1,622,441	1,664,140	903,013	16.56	54,530
1976	2,792,011.24	1,997,832	2,049,179	1,161,634	17.00	68,331
1977	1,793,806.74	1,262,935	1,295,394	767,484	17.45	43,982
1978	2,454,467.63	1,700,470	1,744,174	1,078,464	17.89	60,283
1979	4,166,735.87	2,838,822	2,911,783	1,879,963	18.34	102,506
1980	3,119,518.56	2,089,472	2,143,174	1,444,272	18.79	76,864
1981	1,649,910.12	1,085,728	1,113,633	783,764	19.25	40,715
1982	3,204,350.62	2,070,972	2,124,199	1,560,804	19.71	79,188
1983	1,298,654.43	824,057	845,236	648,217	20.17	32,138
1984	930,349.98	579,170	594,055	475,847	20.64	23,055
1985	379,887.12	231,930	237,891	198,979	21.11	9,426
1986	713,166.52	426,834	437,804	382,337	21.58	17,717
1987	1,697,939.26	995,412	1,020,995	931,635	22.06	42,232
1988	3,836,682.31	2,201,195	2,257,769	2,154,416	22.55	95,540
1989	5,442,788.06	3,054,493	3,132,997	3,126,209	23.04	135,686
1990	10,408,056.81	5,710,656	5,857,427	6,111,838	23.53	259,747
1991	10,177,791.43	5,454,278	5,594,460	6,110,000	24.03	254,266
1992	7,295,821.36	3,816,616	3,914,708	4,475,487	24.53	182,450
1993	10,613,649.84	5,413,959	5,553,105	6,652,592	25.04	265,679
1994	12,118,713.83	6,023,643	6,178,458	7,758,063	25.55	303,642
1995	7,630,743.84	3,691,529	3,786,406	4,988,949	26.07	191,367
1996	12,793,471.16	6,015,791	6,170,405	8,542,087	26.60	321,131
1997	6,263,670.62	2,860,471	2,933,989	4,269,232	27.13	157,362
1998	9,068,113.91	4,016,055	4,119,273	6,309,058	27.67	228,011
1999	6,629,989.06	2,843,095	2,916,166	4,708,321	28.22	166,843
2000	10,707,538.63	4,441,171	4,555,315	7,758,354	28.77	269,668
2001	8,990,067.21	3,597,825	3,690,294	6,648,283	29.34	226,595

DUKE ENERGY INDIANA

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -15						
2002	13,992,370.37	5,399,572	5,538,348	10,552,878	29.90	352,939
2003	11,391,553.49	4,227,069	4,335,710	8,764,577	30.48	287,552
2004	10,245,002.30	3,647,159	3,740,896	8,040,857	31.07	258,798
2005	13,967,534.94	4,758,083	4,880,372	11,182,293	31.67	353,088
2006	16,982,889.20	5,524,933	5,666,931	13,863,392	32.27	429,606
2007	15,466,391.38	4,786,485	4,909,504	12,876,846	32.89	391,512
2008	18,921,886.02	5,551,237	5,693,911	16,066,258	33.52	479,304
2009	10,947,779.33	3,032,792	3,110,739	9,479,207	34.16	277,494
2010	7,720,969.71	2,010,587	2,062,262	6,816,853	34.81	195,830
2011	14,142,098.46	3,444,266	3,532,788	12,730,625	35.47	358,912
2012	16,121,886.28	3,646,295	3,740,009	14,800,160	36.15	409,410
2013	20,625,508.09	4,295,809	4,406,217	19,313,117	36.85	524,101
2014	15,805,038.91	3,005,004	3,082,237	15,093,558	37.56	401,852
2015	22,574,621.74	3,871,017	3,970,507	21,990,308	38.29	574,309
2016	20,526,190.06	3,131,691	3,212,180	20,392,939	39.03	522,494
2017	53,488,342.30	7,108,280	7,290,972	54,220,622	39.80	1,362,327
2018	64,481,328.71	7,267,046	7,453,818	66,699,710	40.59	1,643,255
2019	55,488,688.10	5,090,921	5,221,764	58,590,227	41.41	1,414,881
2020	75,266,145.08	5,289,441	5,425,387	81,130,680	42.25	1,920,253
2021	64,916,067.77	3,102,599	3,182,340	71,471,138	43.13	1,657,110
2022	72,305,444.86	1,773,616	1,819,200	81,332,062	44.04	1,846,777
2023	9,857,973.98	60,424	61,977	11,274,693	44.76	251,892
	796,636,440.41	186,697,094	191,489,534	724,642,373		20,153,148
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.0 2.53

DUKE ENERGY INDIANA

ACCOUNT 363.01 BATTERY STORAGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2021	3,265,110.58	435,337	338,805	2,926,306	13.00	225,100
	3,265,110.58	435,337	338,805	2,926,306		225,100
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0						6.89

DUKE ENERGY INDIANA

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R0.5						
NET SALVAGE PERCENT.. -80						
1937	305,128.39	432,256	524,245	24,986	12.14	2,058
1940	308,154.88	424,962	515,398	39,281	13.33	2,947
1945	460,525.37	605,711	734,613	94,333	15.35	6,145
1950	2,846,358.59	3,557,669	4,314,779	808,666	17.42	46,422
1953	635,203.97	768,263	931,758	211,609	18.70	11,316
1954	864,216.23	1,033,518	1,253,462	302,127	19.13	15,793
1955	908,153.20	1,073,443	1,301,883	332,793	19.57	17,005
1956	982,688.14	1,147,888	1,392,171	376,668	20.01	18,824
1957	1,221,404.19	1,409,762	1,709,774	488,754	20.45	23,900
1958	1,085,513.35	1,237,479	1,500,828	453,096	20.90	21,679
1959	990,276.29	1,114,845	1,352,096	430,401	21.35	20,159
1960	923,998.49	1,027,091	1,245,667	417,530	21.80	19,153
1961	908,157.16	996,290	1,208,311	426,372	22.26	19,154
1962	720,818.39	780,300	946,356	351,117	22.72	15,454
1963	697,025.11	744,205	902,580	352,065	23.19	15,182
1964	794,130.05	836,090	1,014,019	415,415	23.66	17,558
1965	617,981.96	641,469	777,980	334,388	24.13	13,858
1966	992,959.21	1,015,648	1,231,789	555,538	24.61	22,574
1967	1,418,441.60	1,429,330	1,733,507	819,688	25.09	32,670
1968	1,127,383.34	1,118,606	1,356,657	672,633	25.58	26,295
1969	1,278,161.36	1,248,424	1,514,102	786,588	26.07	30,172
1970	1,469,283.00	1,412,381	1,712,951	931,758	26.56	35,081
1971	2,417,620.56	2,285,783	2,772,222	1,579,495	27.06	58,370
1972	1,929,456.60	1,793,781	2,175,517	1,297,505	27.56	47,079
1973	2,522,017.35	2,304,044	2,794,369	1,745,262	28.07	62,175
1974	3,071,122.58	2,756,271	3,342,835	2,185,186	28.58	76,459
1975	3,589,707.03	3,163,860	3,837,163	2,624,310	29.09	90,213
1976	3,570,296.98	3,088,143	3,745,333	2,681,202	29.61	90,551
1977	3,146,971.62	2,670,268	3,238,529	2,426,020	30.13	80,518
1978	3,241,136.60	2,695,971	3,269,702	2,564,344	30.66	83,638
1979	3,800,566.36	3,097,682	3,756,902	3,084,117	31.19	98,882
1980	4,705,546.91	3,756,523	4,555,951	3,914,033	31.72	123,393
1981	4,048,591.37	3,163,051	3,836,182	3,451,282	32.26	106,983
1982	3,889,334.23	2,972,260	3,604,788	3,396,014	32.80	103,537
1983	4,636,625.10	3,464,310	4,201,552	4,144,373	33.34	124,306
1984	4,698,138.27	3,428,664	4,158,320	4,298,329	33.89	126,832
1985	4,227,000.60	3,010,039	3,650,607	3,957,994	34.45	114,891
1986	5,516,683.70	3,832,595	4,648,212	5,281,819	35.00	150,909
1987	5,967,520.68	4,040,322	4,900,145	5,841,392	35.56	164,269
1988	7,471,410.55	4,926,469	5,974,874	7,473,665	36.12	206,912
1989	8,411,204.92	5,394,745	6,542,804	8,597,365	36.69	234,324
1990	9,452,044.32	5,895,070	7,149,603	9,864,077	37.25	264,807
1991	10,344,295.20	6,265,353	7,598,687	11,021,044	37.82	291,408

DUKE ENERGY INDIANA

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R0.5						
NET SALVAGE PERCENT.. -80						
1992	9,992,778.57	5,869,518	7,118,614	10,868,387	38.40	283,031
1993	11,718,605.13	6,672,293	8,092,228	13,001,261	38.97	333,622
1994	11,425,570.70	6,296,084	7,635,957	12,930,070	39.55	326,930
1995	13,255,357.23	7,061,500	8,564,262	15,295,381	40.13	381,146
1996	10,680,208.84	5,490,674	6,659,148	12,565,228	40.72	308,576
1997	11,601,899.34	5,752,129	6,976,243	13,907,176	41.30	336,735
1998	9,335,924.46	4,454,748	5,402,766	11,401,898	41.89	272,187
1999	5,812,889.20	2,665,396	3,232,620	7,230,581	42.48	170,211
2000	10,152,996.88	4,466,324	5,416,805	12,858,589	43.07	298,551
2001	11,267,706.00	4,746,769	5,756,932	14,524,939	43.66	332,683
2002	5,568,002.69	2,241,812	2,718,893	7,303,512	44.25	165,051
2003	4,117,086.13	1,579,677	1,915,849	5,494,906	44.85	122,517
2004	8,839,235.16	3,226,834	3,913,538	11,997,085	45.44	264,020
2005	13,225,819.54	4,577,509	5,551,651	18,254,824	46.04	396,499
2006	7,020,514.91	2,296,761	2,785,536	9,851,391	46.64	211,222
2007	11,768,386.76	3,627,182	4,399,085	16,784,011	47.24	355,292
2008	737,857.21	213,433	258,854	1,069,289	47.84	22,351
2009	10,183,815.69	2,752,930	3,338,783	14,992,085	48.44	309,498
2010	14,593,078.38	3,668,262	4,448,907	21,818,634	49.04	444,915
2011	7,963,707.57	1,848,456	2,241,827	12,092,847	49.65	243,562
2012	24,168,067.57	5,151,569	6,247,877	37,254,645	50.25	741,386
2013	18,808,415.72	3,646,877	4,422,971	29,432,177	50.86	578,690
2014	21,203,509.43	3,709,384	4,498,780	33,667,537	51.46	654,247
2015	22,376,238.77	3,483,578	4,224,920	36,052,310	52.07	692,382
2016	15,928,132.56	2,172,948	2,635,375	26,035,264	52.68	494,215
2017	19,021,268.35	2,222,407	2,695,359	31,542,924	53.30	591,800
2018	11,559,799.82	1,127,982	1,368,029	19,439,611	53.91	360,594
2019	26,765,283.72	2,096,203	2,542,297	45,635,214	54.52	837,036
2020	23,934,312.23	1,405,758	1,704,918	41,376,844	55.14	750,396
2021	61,173,664.08	2,394,949	2,904,620	107,207,975	55.76	1,922,668
2022	92,852,514.08	1,818,424	2,205,404	164,929,121	56.38	2,925,313
2023	20,090,335.97	101,617	123,242	36,039,363	56.84	634,049
	669,356,236.49	206,900,821	250,931,513	953,909,713		19,895,230

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.9 2.97

DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -60						
1925	12.73	20	20			
1937	1,206,936.23	1,847,423	1,046,795	884,303	1.95	453,489
1940	595,364.30	881,673	499,577	453,006	3.35	135,226
1944	1.73	2	1	2	5.10	
1945	817,010.00	1,146,860	649,839	657,377	5.52	119,090
1950	3,363,045.41	4,476,886	2,536,713	2,844,160	7.56	376,212
1953	596,115.23	768,331	435,355	518,429	8.75	59,249
1954	910,474.61	1,160,877	657,781	798,978	9.14	87,416
1955	797,468.94	1,005,449	569,712	706,238	9.54	74,029
1956	1,104,364.62	1,376,674	780,057	986,926	9.94	99,288
1957	1,276,056.52	1,573,000	891,300	1,150,390	10.33	111,364
1958	1,155,668.07	1,408,177	797,907	1,051,162	10.73	97,965
1959	1,047,119.37	1,260,631	714,304	961,087	11.14	86,274
1960	1,042,655.36	1,240,443	702,865	965,384	11.54	83,655
1961	1,196,634.92	1,406,170	796,770	1,117,846	11.95	93,544
1962	1,146,111.91	1,330,517	753,903	1,079,876	12.35	87,439
1963	1,079,397.89	1,236,938	700,879	1,026,158	12.77	80,357
1964	1,177,284.55	1,331,951	754,716	1,128,939	13.18	85,655
1965	1,318,693.36	1,472,253	834,214	1,275,695	13.60	93,801
1966	1,086,199.81	1,196,453	677,939	1,059,981	14.02	75,605
1967	1,468,039.78	1,594,620	903,551	1,445,313	14.45	100,022
1968	1,402,058.72	1,501,504	850,789	1,392,505	14.88	93,582
1969	1,328,586.00	1,402,519	794,701	1,331,037	15.31	86,939
1970	1,631,378.05	1,696,633	961,354	1,648,851	15.75	104,689
1971	2,517,139.26	2,578,437	1,461,005	2,566,418	16.19	158,519
1972	2,062,796.98	2,080,025	1,178,593	2,121,882	16.64	127,517
1973	2,488,151.04	2,469,122	1,399,065	2,581,977	17.09	151,081
1974	2,432,530.49	2,374,150	1,345,251	2,546,798	17.55	145,117
1975	2,665,537.01	2,557,977	1,449,412	2,815,447	18.01	156,327
1976	2,703,051.93	2,548,783	1,444,203	2,880,680	18.48	155,881
1977	2,486,300.70	2,302,871	1,304,863	2,673,218	18.95	141,067
1978	2,431,235.59	2,210,363	1,252,446	2,637,531	19.43	135,745
1979	2,668,523.51	2,380,579	1,348,894	2,920,744	19.91	146,697
1980	3,994,913.76	3,494,239	1,979,921	4,411,941	20.40	216,272
1981	2,730,073.89	2,340,350	1,326,099	3,042,019	20.89	145,621
1982	2,372,816.49	1,991,913	1,128,666	2,667,840	21.39	124,724
1983	2,725,096.67	2,239,201	1,268,786	3,091,369	21.89	141,223
1984	2,382,755.08	1,914,668	1,084,898	2,727,510	22.40	121,764
1985	1,471,789.44	1,155,979	655,006	1,699,857	22.91	74,197
1986	2,557,533.92	1,961,444	1,111,402	2,980,652	23.43	127,215
1987	2,702,628.65	2,022,777	1,146,155	3,178,051	23.95	132,695
1988	3,856,364.00	2,813,603	1,594,256	4,575,926	24.48	186,925
1989	4,143,069.28	2,944,695	1,668,536	4,960,375	25.01	198,336

DUKE ENERGY INDIANA

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -60						
1990	5,386,352.70	3,724,943	2,110,643	6,507,521	25.55	254,697
1991	5,926,647.72	3,982,707	2,256,699	7,225,937	26.10	276,856
1992	4,670,790.02	3,049,092	1,727,690	5,745,574	26.64	215,675
1993	4,937,425.24	3,126,615	1,771,616	6,128,264	27.19	225,387
1994	5,440,132.48	3,336,586	1,890,591	6,813,621	27.75	245,536
1995	6,752,815.72	4,007,283	2,270,624	8,533,881	28.31	301,444
1996	5,864,522.62	3,363,327	1,905,743	7,477,493	28.87	259,006
1997	6,605,624.96	3,654,549	2,070,757	8,498,243	29.44	288,663
1998	6,211,132.81	3,310,385	1,875,745	8,062,067	30.01	268,646
1999	1,735,566.89	889,221	503,854	2,273,053	30.59	74,307
2000	11,905,415.50	5,858,607	3,319,629	15,729,036	31.16	504,783
2001	19,029,920.61	8,972,075	5,083,796	25,364,077	31.74	799,120
2002	10,637,109.38	4,791,975	2,715,250	14,304,125	32.33	442,441
2003	9,576,262.92	4,116,567	2,332,547	12,989,474	32.91	394,697
2004	13,893,384.25	5,680,949	3,218,964	19,010,451	33.50	567,476
2005	23,452,921.90	9,097,482	5,154,855	32,369,820	34.09	949,540
2006	12,657,735.20	4,640,022	2,629,150	17,623,226	34.69	508,020
2007	23,911,110.37	8,263,680	4,682,402	33,575,375	35.28	951,683
2008	6,062,464.63	1,965,888	1,113,920	8,586,023	35.88	239,298
2009	18,072,374.06	5,481,279	3,105,826	25,809,972	36.47	707,704
2010	5,802,579.35	1,636,049	927,025	8,357,102	37.07	225,441
2011	17,638,381.35	4,596,986	2,604,764	25,616,646	37.67	680,028
2012	32,253,920.14	7,718,234	4,373,340	47,232,932	38.27	1,234,203
2013	31,072,851.94	6,761,453	3,831,204	45,885,359	38.88	1,180,179
2014	33,486,116.62	6,572,387	3,724,075	49,853,712	39.48	1,262,759
2015	38,703,240.04	6,756,657	3,828,487	58,096,697	40.09	1,449,157
2016	41,096,359.97	6,297,935	3,568,563	62,185,613	40.69	1,528,278
2017	43,791,924.06	5,760,915	3,264,275	66,802,803	41.30	1,617,501
2018	18,160,478.50	1,988,645	1,126,815	27,929,951	41.92	666,268
2019	54,326,036.54	4,771,130	2,703,439	84,218,219	42.53	1,980,207
2020	46,773,282.47	3,093,024	1,752,583	73,084,669	43.14	1,694,128
2021	137,412,165.05	6,059,327	3,433,362	216,426,102	43.76	4,945,752
2022	141,077,413.66	3,110,475	1,762,471	223,961,391	44.38	5,046,449
2023	31,251,382.54	178,008	100,863	49,901,349	44.84	1,112,876
	953,714,828.01	233,311,637	132,200,066	1,393,743,659		38,570,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 4.04						

DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -25						
1937	6.69	7	5	3	7.07	
1945	15.85	17	12	8	9.52	1
1953	138,586.73	137,663	94,678	78,555	12.32	6,376
1954	829.78	818	563	474	12.71	37
1955	15,543.55	15,187	10,445	8,984	13.10	686
1956	49,662.35	48,100	33,081	28,997	13.51	2,146
1957	19,175.49	18,408	12,660	11,309	13.92	812
1958	7,708.43	7,333	5,043	4,593	14.34	320
1959	90,510.48	85,287	58,656	54,482	14.77	3,689
1962	14,755.46	13,486	9,275	9,169	16.13	568
1963	10,127.01	9,156	6,297	6,362	16.60	383
1964	85.72	77	53	54	17.08	3
1965	63,625.63	56,243	38,681	40,851	17.57	2,325
1966	18,213.21	15,910	10,942	11,825	18.07	654
1967	16,611.53	14,334	9,858	10,906	18.58	587
1968	171,609.29	146,226	100,567	113,945	19.10	5,966
1969	59,878.29	50,360	34,635	40,213	19.63	2,049
1970	135,824.81	112,706	77,513	92,268	20.17	4,575
1971	81,074.16	66,346	45,629	55,714	20.72	2,689
1972	84,978.48	68,549	47,144	59,079	21.28	2,776
1973	347,476.11	276,170	189,936	244,409	21.85	11,186
1974	117,379.42	91,874	63,186	83,538	22.43	3,724
1975	142,643.46	109,894	75,579	102,725	23.02	4,462
1976	73,641.76	55,830	38,397	53,655	23.61	2,273
1977	133,290.65	99,357	68,333	98,280	24.22	4,058
1978	86,401.98	63,308	43,540	64,462	24.83	2,596
1979	48,003.41	34,543	23,757	36,247	25.46	1,424
1980	125,907.01	88,949	61,175	96,209	26.09	3,688
1981	82,312.76	57,053	39,238	63,653	26.73	2,381
1982	82,043.22	55,738	38,334	64,220	27.39	2,345
1983	58,048.21	38,651	26,582	45,978	28.04	1,640
1984	65,979.78	43,011	29,581	52,894	28.71	1,842
1985	31,260.70	19,935	13,710	25,366	29.39	863
1986	31,932.35	19,911	13,694	26,221	30.07	872
1987	58,140.33	35,417	24,358	48,317	30.76	1,571
1988	38,618.71	22,962	15,792	32,481	31.46	1,032
1989	225,542.68	130,767	89,935	191,993	32.17	5,968
1990	396,675.38	224,122	154,140	341,704	32.88	10,392
1991	328,866.60	180,807	124,350	286,733	33.61	8,531
1992	383,651.32	205,172	141,107	338,457	34.33	9,859
1993	193,892.07	100,703	69,258	173,107	35.07	4,936
1994	260,581.63	131,268	90,279	235,448	35.82	6,573
1995	223,796.92	109,241	75,130	204,616	36.57	5,595

DUKE ENERGY INDIANA

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -25						
1996	123,754.05	58,474	40,215	114,478	37.32	3,067
1997	148,411.26	67,744	46,591	138,923	38.09	3,647
1998	44,454.50	19,578	13,465	42,103	38.86	1,083
1999	91,284.79	38,720	26,630	87,476	39.64	2,207
2000	269,731.09	110,027	75,671	261,493	40.42	6,469
2001	581,444.17	227,614	156,541	570,264	41.21	13,838
2002	347,613.48	130,281	89,601	344,916	42.01	8,210
2003	603,394.18	216,091	148,616	605,627	42.81	14,147
2004	627,082.82	213,992	147,173	636,681	43.62	14,596
2005	492,274.79	159,682	109,821	505,522	44.43	11,378
2006	563,506.87	173,159	119,090	585,294	45.25	12,935
2007	1,317,278.07	382,011	262,728	1,383,870	46.08	30,032
2008	272,067.78	74,196	51,028	289,057	46.91	6,162
2009	1,153,286.78	294,333	202,427	1,239,181	47.75	25,951
2010	629,476.80	149,635	102,911	683,935	48.59	14,076
2011	1,668,362.75	367,040	252,431	1,833,022	49.44	37,076
2012	6,462,006.66	1,307,183	899,013	7,178,495	50.29	142,742
2013	4,127,015.39	760,918	523,320	4,635,449	51.15	90,625
2014	6,160,750.20	1,024,225	704,409	6,996,529	52.02	134,497
2015	6,963,074.67	1,032,885	710,365	7,993,478	52.88	151,163
2016	3,483,505.92	452,856	311,451	4,042,931	53.76	75,203
2017	4,160,043.71	464,521	319,474	4,880,581	54.64	89,322
2018	1,750,567.87	163,394	112,374	2,075,836	55.52	37,389
2019	3,051,168.85	228,189	156,937	3,657,024	56.41	64,829
2020	5,730,728.23	322,353	221,698	6,941,712	57.30	121,147
2021	9,459,973.44	356,759	245,361	11,579,606	58.19	198,996
2022	9,952,115.50	186,602	128,335	12,311,809	59.10	208,322
2023	2,198,573.48	10,526	7,239	2,740,978	59.77	45,859
	76,947,857.50	12,053,884	8,290,043	87,894,779		1,699,421

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.7 2.21

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -30						
1924	703.22	864	914			
1937	1,585.18	1,818	2,061			
1940	816.38	920	1,061			
1945	1,787.43	1,955	2,302	22	9.52	2
1950	4,610.72	4,873	5,737	257	11.22	23
1953	553.07	571	672	47	12.32	4
1954	2,068.60	2,120	2,496	193	12.71	15
1955	1,461.74	1,485	1,748	152	13.10	12
1956	5,744.53	5,786	6,812	656	13.51	49
1957	17,260.00	17,232	20,288	2,150	13.92	154
1958	622.43	616	725	84	14.34	6
1959	599.73	588	692	88	14.77	6
1960	572.05	555	653	91	15.22	6
1961	1,183.92	1,137	1,339	200	15.67	13
1962	42,246.75	40,156	47,277	7,644	16.13	474
1963	35,937.75	33,793	39,786	6,933	16.60	418
1964	42,560.82	39,579	46,598	8,731	17.08	511
1965	104,656.56	96,213	113,276	22,778	17.57	1,296
1966	169,884.28	154,336	181,706	39,144	18.07	2,166
1967	162,467.71	145,803	171,660	39,548	18.58	2,129
1968	287,972.77	255,193	300,450	73,915	19.10	3,870
1969	399,135.02	349,115	411,028	107,848	19.63	5,494
1970	362,727.01	313,026	368,539	103,006	20.17	5,107
1971	575,417.86	489,721	576,570	171,473	20.72	8,276
1972	979,639.20	821,848	967,597	305,934	21.28	14,377
1973	1,504,353.58	1,243,467	1,463,988	491,672	21.85	22,502
1974	1,731,783.84	1,409,708	1,659,711	591,608	22.43	26,376
1975	2,071,430.49	1,659,690	1,954,025	738,835	23.02	32,095
1976	2,090,049.37	1,647,899	1,940,143	776,921	23.61	32,906
1977	3,285,993.50	2,547,397	2,999,161	1,272,631	24.22	52,545
1978	3,510,642.66	2,675,183	3,149,609	1,414,226	24.83	56,956
1979	3,344,047.61	2,502,588	2,946,406	1,400,856	25.46	55,022
1980	3,977,291.48	2,922,200	3,440,433	1,730,046	26.09	66,311
1981	3,469,301.90	2,500,846	2,944,355	1,565,737	26.73	58,576
1982	2,374,976.32	1,678,040	1,975,629	1,111,840	27.39	40,593
1983	2,839,957.87	1,966,588	2,315,350	1,376,595	28.04	49,094
1984	2,710,637.67	1,837,677	2,163,577	1,360,252	28.71	47,379
1985	2,598,273.37	1,723,229	2,028,832	1,348,923	29.39	45,897
1986	4,010,115.02	2,600,475	3,061,652	2,151,498	30.07	71,550
1987	5,341,823.15	3,384,200	3,984,366	2,960,004	30.76	96,229
1988	7,366,028.10	4,554,938	5,362,727	4,213,110	31.46	133,920
1989	7,095,689.19	4,278,552	5,037,325	4,187,071	32.17	130,155
1990	9,769,819.22	5,740,746	6,758,830	5,941,935	32.88	180,716

DUKE ENERGY INDIANA

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -30						
1991	7,684,221.58	4,393,677	5,172,867	4,816,621	33.61	143,309
1992	9,346,029.91	5,198,066	6,119,909	6,029,930	34.33	175,646
1993	12,037,648.92	6,502,136	7,655,248	7,993,696	35.07	227,935
1994	15,211,165.18	7,969,129	9,382,402	10,392,113	35.82	290,120
1995	18,046,297.44	9,161,203	10,785,883	12,674,304	36.57	346,577
1996	15,946,396.79	7,836,059	9,225,733	11,504,583	37.32	308,269
1997	17,784,977.75	8,442,902	9,940,196	13,180,275	38.09	346,030
1998	13,877,410.18	6,356,256	7,483,497	10,557,136	38.86	271,671
1999	13,313,489.36	5,872,966	6,914,498	10,393,038	39.64	262,186
2000	18,070,525.30	7,666,041	9,025,564	14,466,119	40.42	357,895
2001	18,035,859.74	7,342,777	8,644,971	14,801,647	41.21	359,176
2002	9,680,843.53	3,773,390	4,442,576	8,142,521	42.01	193,823
2003	10,147,845.38	3,779,565	4,449,846	8,742,353	42.81	204,213
2004	16,160,875.93	5,735,495	6,752,648	14,256,491	43.62	326,834
2005	15,934,173.89	5,375,394	6,328,685	14,385,741	44.43	323,784
2006	13,900,493.49	4,442,306	5,230,120	12,840,522	45.25	283,768
2007	29,875,896.85	9,010,570	10,608,536	28,230,130	46.08	612,633
2008	13,709,248.94	3,888,231	4,577,784	13,244,240	46.91	282,333
2009	18,761,939.58	4,979,813	5,862,950	18,527,571	47.75	388,012
2010	6,855,745.67	1,694,884	1,995,461	6,917,008	48.59	142,355
2011	6,275,640.64	1,435,867	1,690,509	6,467,824	49.44	130,822
2012	12,440,086.76	2,617,133	3,081,265	13,090,848	50.29	260,307
2013	9,148,323.50	1,754,191	2,065,285	9,827,536	51.15	192,132
2014	9,794,574.11	1,693,482	1,993,810	10,739,136	52.02	206,442
2015	16,045,968.72	2,475,428	2,914,429	17,945,330	52.88	339,359
2016	16,528,353.12	2,234,633	2,630,931	18,855,928	53.76	350,743
2017	25,353,547.22	2,944,282	3,466,431	29,493,180	54.64	539,773
2018	22,306,974.51	2,165,360	2,549,372	26,449,695	55.52	476,399
2019	43,278,408.12	3,366,151	3,963,116	52,298,815	56.41	927,120
2020	47,671,238.78	2,788,767	3,283,337	58,689,273	57.30	1,024,246
2021	97,883,092.94	3,839,073	4,519,908	122,728,113	58.19	2,109,093
2022	149,392,564.57	2,913,155	3,429,784	190,780,550	59.10	3,228,097
2023	43,495,710.54	216,565	254,971	56,289,453	59.77	941,768

866,289,998.01	199,517,673	234,900,628	891,276,369	17,816,100
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COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.0 2.06

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R0.5						
NET SALVAGE PERCENT.. -25						
1925	12.75	16	16			
1937	708.23	865	885			
1939	8.12	10	10			
1948	22.56	24	28			
1950	92,339.33	97,743	115,424			
1951	15.10	16	19			
1952	6,703.68	6,944	8,380			
1953	73,012.44	74,797	91,266			
1954	253,989.10	257,380	317,486			
1955	279,355.28	279,910	349,194			
1956	660,960.19	654,764	826,200			
1957	561,615.50	550,130	702,019			
1958	475,149.21	460,034	593,937			
1959	459,265.03	439,431	574,081			
1960	473,303.13	447,484	591,629			
1961	287,666.08	268,705	359,583			
1962	427,850.44	394,665	534,813			
1963	396,821.98	361,535	496,027			
1964	481,500.42	433,080	601,876			
1965	604,280.33	536,299	755,350			
1966	667,241.49	584,212	834,052			
1967	947,491.83	818,289	1,177,681	6,684	13.60	491
1968	801,869.66	682,952	982,904	19,433	14.02	1,386
1969	1,062,640.87	892,074	1,283,872	44,429	14.45	3,075
1970	1,011,516.67	836,802	1,204,325	60,071	14.88	4,037
1971	1,396,537.62	1,137,864	1,637,613	108,059	15.32	7,053
1972	1,828,478.23	1,466,942	2,111,221	174,377	15.76	11,065
1973	2,188,530.65	1,727,818	2,486,674	248,989	16.21	15,360
1974	3,720,020.48	2,889,340	4,158,335	491,691	16.66	29,513
1975	2,557,745.06	1,953,190	2,811,029	386,152	17.12	22,556
1976	1,917,169.53	1,438,956	2,070,944	325,518	17.58	18,516
1977	3,352,361.61	2,471,403	3,556,841	633,611	18.05	35,103
1978	5,453,273.71	3,947,420	5,681,123	1,135,469	18.52	61,310
1979	4,459,824.64	3,167,479	4,558,632	1,016,149	19.00	53,482
1980	3,107,748.39	2,164,819	3,115,605	769,080	19.48	39,480
1981	4,165,058.18	2,843,381	4,092,191	1,114,132	19.97	55,790
1982	3,504,344.49	2,343,530	3,372,806	1,007,625	20.46	49,249
1983	1,209,200.49	791,482	1,139,100	372,401	20.96	17,767
1984	2,734,021.06	1,750,696	2,519,600	897,926	21.46	41,842
1985	4,758,960.75	2,978,396	4,286,504	1,662,197	21.97	75,658
1986	5,661,865.59	3,461,452	4,981,718	2,095,614	22.48	93,221
1987	6,010,848.91	3,585,997	5,160,963	2,352,598	23.00	102,287
1988	7,710,540.36	4,483,968	6,453,322	3,184,853	23.53	135,353

DUKE ENERGY INDIANA

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R0.5						
NET SALVAGE PERCENT.. -25						
1989	8,073,845.61	4,573,632	6,582,366	3,509,941	24.06	145,883
1990	5,791,328.71	3,193,483	4,596,057	2,643,104	24.59	107,487
1991	5,418,329.54	2,904,631	4,180,342	2,592,570	25.13	103,166
1992	7,308,309.09	3,805,711	5,477,175	3,658,211	25.67	142,509
1993	8,984,622.30	4,538,245	6,531,437	4,699,341	26.22	179,227
1994	11,081,840.66	5,424,422	7,806,822	6,045,479	26.77	225,830
1995	12,110,021.26	5,735,003	8,253,810	6,883,717	27.33	251,874
1996	11,229,211.04	5,139,329	7,396,517	6,639,997	27.89	238,078
1997	13,560,111.61	5,986,450	8,615,692	8,334,448	28.46	292,848
1998	12,269,428.86	5,218,035	7,509,790	7,826,996	29.03	269,617
1999	10,534,515.65	4,309,539	6,202,284	6,965,861	29.60	235,333
2000	14,812,050.02	5,815,396	8,369,512	10,145,551	30.18	336,168
2001	4,506,308.33	1,696,287	2,441,294	3,191,591	30.75	103,792
2002	5,847,996.09	2,103,305	3,027,074	4,282,921	31.34	136,660
2003	3,181,816.72	1,091,960	1,571,548	2,405,723	31.92	75,367
2004	5,788,518.65	1,889,517	2,719,391	4,516,257	32.51	138,919
2005	9,609,648.96	2,975,748	4,282,693	7,729,368	33.10	233,516
2006	9,688,202.82	2,837,675	4,083,979	8,026,275	33.69	238,239
2007	11,743,369.23	3,242,785	4,667,013	10,012,199	34.28	292,071
2008	9,416,837.41	2,439,785	3,511,336	8,259,711	34.88	236,804
2009	12,905,188.48	3,123,701	4,495,627	11,635,859	35.48	327,955
2010	10,004,055.99	2,253,789	3,243,651	9,261,419	36.07	256,762
2011	13,978,065.83	2,910,757	4,189,158	13,283,424	36.67	362,242
2012	5,442,335.17	1,040,506	1,497,495	5,305,424	37.27	142,351
2013	13,531,089.67	2,352,549	3,385,786	13,528,076	37.88	357,130
2014	21,039,671.98	3,299,284	4,748,326	21,551,264	38.48	560,064
2015	17,246,222.64	2,405,632	3,462,183	18,095,595	39.09	462,921
2016	11,402,536.98	1,392,962	2,004,750	12,248,421	39.70	308,524
2017	23,920,619.48	2,514,356	3,618,659	26,282,115	40.30	652,162
2018	11,046,601.59	966,578	1,391,098	12,417,154	40.92	303,450
2019	15,597,641.71	1,094,565	1,575,297	17,921,755	41.53	431,538
2020	20,734,564.26	1,095,563	1,576,733	24,341,472	42.14	577,633
2021	104,900,824.10	3,695,132	5,318,030	125,808,000	42.76	2,942,189
2022	99,279,872.31	1,748,567	2,516,536	121,583,304	43.38	2,802,750
2023	21,328,461.76	97,045	139,667	26,520,910	43.84	604,948
	659,075,933.68	158,594,218	227,584,406	596,260,511		15,949,601

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 2.42

DUKE ENERGY INDIANA

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -30						
2017	1,583.27	151	330	1,728	55.61	31
2018	1,979.17	157	343	2,230	56.33	40
2019	1,564,956.53	99,688	217,871	1,816,572	57.06	31,836
2020	7,207.71	345	754	8,616	57.79	149
2021	8,787.18	282	617	10,806	58.52	185
2022	1,817.23	29	63	2,299	59.26	39
	1,586,331.09	100,652	219,978	1,842,252		32,280
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.1 2.03						

DUKE ENERGY INDIANA

ACCOUNT 369.10 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -30						
1953	57,340.57	52,863	74,543			
1956	108.29	97	141			
1957	157.29	139	204			
1961	5,945.62	5,015	7,729			
1962	7,775.34	6,477	10,108			
1963	4,530.60	3,726	5,890			
1964	25,581.22	20,774	33,256			
1965	138,508.11	110,977	180,061			
1966	244,020.40	192,874	317,227			
1967	373,071.35	290,836	484,993			
1968	477,416.65	366,799	620,642			
1969	361,702.76	273,899	470,214			
1970	361,503.12	269,599	469,954			
1971	521,512.52	382,936	677,966			
1972	757,806.18	547,742	985,148			
1973	934,811.99	664,745	1,215,256			
1974	53,964.25	37,731	70,154			
1975	1,258,996.22	865,272	1,636,695			
1976	1,992,857.59	1,345,436	2,590,715			
1977	2,434,922.66	1,614,354	3,165,399			
1978	2,492,276.82	1,621,600	3,239,960			
1979	2,646,122.35	1,688,435	3,439,959			
1980	2,098,830.64	1,312,863	2,728,480			
1981	2,153,017.50	1,319,216	2,798,923			
1982	1,654,707.18	992,742	2,151,119			
1983	2,099,407.99	1,232,248	2,729,230			
1984	1,177,047.46	675,566	1,513,643	16,519	33.51	493
1985	2,533,294.53	1,420,492	3,182,690	110,593	34.12	3,241
1986	3,070,962.05	1,681,416	3,767,305	224,946	34.73	6,477
1987	3,544,224.92	1,892,896	4,241,137	366,355	35.35	10,364
1988	4,088,508.73	2,128,682	4,769,429	545,632	35.97	15,169
1989	4,328,620.12	2,194,610	4,917,144	710,062	36.60	19,401
1990	5,194,210.15	2,561,416	5,738,993	1,013,480	37.24	27,215
1991	4,933,772.33	2,365,640	5,300,346	1,113,558	37.87	29,405
1992	5,784,202.99	2,693,246	6,034,366	1,485,098	38.51	38,564
1993	6,622,009.68	2,990,029	6,699,324	1,909,289	39.16	48,756
1994	7,276,584.46	3,183,142	7,132,005	2,327,555	39.81	58,467
1995	8,112,642.35	3,434,658	7,695,540	2,850,895	40.46	70,462
1996	9,075,903.37	3,712,689	8,318,484	3,480,190	41.12	84,635
1997	10,130,126.88	3,999,080	8,960,158	4,209,007	41.78	100,742
1998	6,553,881.54	2,492,113	5,583,716	2,936,330	42.45	69,171
1999	5,833,332.96	2,133,419	4,780,042	2,803,291	43.12	65,011
2000	8,793,827.29	3,088,577	6,920,126	4,511,849	43.79	103,034

DUKE ENERGY INDIANA

ACCOUNT 369.10 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -30						
2001	5,316,735.75	1,790,145	4,010,918	2,900,838	44.46	65,246
2002	2,347,248.68	755,746	1,693,290	1,358,133	45.14	30,087
2003	5,412,337.29	1,662,827	3,725,655	3,310,383	45.82	72,248
2004	3,859,072.10	1,128,779	2,529,091	2,487,703	46.50	53,499
2005	5,014,826.51	1,392,973	3,121,033	3,398,241	47.18	72,027
2006	1,630,712.83	428,586	960,271	1,159,656	47.87	24,225
2007	3,573,954.35	885,880	1,984,863	2,661,278	48.56	54,804
2008	4,482,914.57	1,044,165	2,339,509	3,488,280	49.25	70,828
2009	3,204,638.82	698,518	1,565,068	2,600,962	49.94	52,082
2010	1,122,429.75	227,629	510,015	949,144	50.64	18,743
2011	711,473.17	133,493	299,098	625,817	51.34	12,190
2012	5,193,350.68	895,702	2,006,870	4,744,486	52.04	91,170
2013	3,454,133.01	542,572	1,215,662	3,274,711	52.75	62,080
2014	3,831,920.91	542,983	1,216,583	3,764,914	53.46	70,425
2015	4,153,223.59	524,639	1,175,483	4,223,708	54.17	77,971
2016	4,353,797.99	482,057	1,080,075	4,579,862	54.89	83,437
2017	1,641,203.09	156,113	349,780	1,783,784	55.61	32,077
2018	303,738.98	24,154	54,118	340,743	56.33	6,049
2019	1,790,023.53	114,024	255,477	2,071,554	57.06	36,305
2020	24,141,139.86	1,155,854	2,589,755	28,793,727	57.79	498,248
2021	1,013,192.13	32,494	72,805	1,244,345	58.52	21,264
2022	6,703,859.52	107,456	240,761	8,474,256	59.26	143,001
2023	6,178,726.70	25,463	57,051	7,975,293	59.81	133,344
	219,644,700.83	72,619,318	158,711,645	126,826,466		2,531,957
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.1						1.15

DUKE ENERGY INDIANA

ACCOUNT 369.20 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -30						
1950	223,800.85	212,532	290,941			
1953	66,119.62	60,957	85,956			
1954	138,934.31	126,791	180,615			
1955	193,087.57	174,372	251,014			
1956	236,203.37	211,005	307,064			
1957	259,866.60	229,611	337,827			
1958	321,165.46	280,641	417,515			
1959	370,645.02	320,100	481,839			
1960	352,073.20	300,555	457,695			
1961	303,100.57	255,659	394,031			
1962	297,044.45	247,461	386,158			
1963	267,897.43	220,338	348,267			
1964	312,130.52	253,472	405,770			
1965	355,531.78	284,862	462,191			
1966	302,768.69	239,308	393,599			
1967	303,891.16	236,905	395,059			
1968	333,300.00	256,074	433,290			
1969	359,569.74	272,284	467,441			
1970	351,820.48	262,378	457,367			
1971	449,942.90	330,384	584,926			
1972	458,874.00	331,674	596,536			
1973	462,365.31	328,788	601,075			
1974	1,479,860.56	1,034,687	1,923,819			
1975	530,581.64	364,653	689,756			
1976	599,131.69	404,491	778,871			
1977	613,896.59	407,013	798,066			
1978	560,040.84	364,391	728,053			
1979	718,240.38	458,294	933,712			
1980	786,273.57	491,831	1,022,156			
1981	917,139.85	561,958	1,192,282			
1982	847,319.54	508,349	1,101,515			
1983	671,571.99	394,179	873,044			
1984	2,154,183.33	1,236,394	2,800,438			
1985	696,090.23	390,318	904,917			
1986	728,459.05	398,847	946,997			
1987	742,805.55	396,717	965,647			
1988	4,728.93	2,462	6,148			
1989	771,448.70	391,124	1,002,883			
1990	869,368.49	428,711	1,130,179			
1991	966,480.00	463,407	1,256,424			
1992	999,301.04	465,296	1,272,918	26,173	38.51	680
1993	1,031,685.94	465,836	1,274,395	66,797	39.16	1,706
1994	951,693.71	416,318	1,138,928	98,274	39.81	2,469

DUKE ENERGY INDIANA

ACCOUNT 369.20 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1						
NET SALVAGE PERCENT.. -30						
1995	1,017,211.57	430,658	1,178,158	144,217	40.46	3,564
1996	1,008,283.38	412,459	1,128,371	182,397	41.12	4,436
1997	1,103,977.78	435,818	1,192,274	242,897	41.78	5,814
1998	20,595.87	7,832	21,426	5,349	42.45	126
1999	34,428.03	12,591	34,445	10,311	43.12	239
2000	173,969.60	61,102	167,158	59,002	43.79	1,347
2001	614,315.26	206,840	565,856	232,754	44.46	5,235
2002	410,894.22	132,296	361,924	172,238	45.14	3,816
2003	1,360,197.62	417,892	1,143,234	625,023	45.82	13,641
2004	261,410.22	76,462	209,178	130,655	46.50	2,810
2005	1,256,765.38	349,093	955,020	678,775	47.18	14,387
2006	235,682.85	61,942	169,456	136,932	47.87	2,860
2007	783,771.97	194,274	531,479	487,425	48.56	10,038
2008	631,128.61	147,003	402,159	418,308	49.25	8,494
2009	889,284.45	193,838	530,286	625,784	49.94	12,531
2010	402,049.50	81,536	223,059	299,605	50.64	5,916
2011	1,090,927.86	204,690	559,974	858,232	51.34	16,717
2012	747,429.13	128,910	352,661	618,997	52.04	11,895
2013	445,681.84	70,007	191,519	387,867	52.75	7,353
2014	1,193,996.68	169,189	462,853	1,089,343	53.46	20,377
2015	1,913,122.24	241,668	661,135	1,825,924	54.17	33,707
2016	859,799.80	95,198	260,435	857,305	54.89	15,619
2017	1,081,550.28	102,878	281,445	1,124,570	55.61	20,222
2018	14,040.58	1,117	3,056	15,197	56.33	270
2019	21,068.28	1,342	3,671	23,718	57.06	416
2020	630,085.75	30,168	82,531	736,580	57.79	12,746
2021	126,034.08	4,042	11,058	152,786	58.52	2,611
2022	752,171.41	12,057	32,985	944,838	59.26	15,944
2023	612,914.01	2,526	6,910	789,878	59.81	13,206
	44,053,222.90	19,766,855	43,201,040	14,068,150		271,192
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.9 0.62

DUKE ENERGY INDIANA

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S0.5						
NET SALVAGE PERCENT.. -2						
1926	30.08	31	31			
1927	28.22	29	29			
1929	121.41	124	124			
1930	41.38	42	42			
1931	37.04	38	38			
1936	61.26	62	62			
1937	10,153.30	10,356	10,356			
1940	13,282.52	13,548	13,548			
1945	23,262.92	23,728	23,728			
1947	121.41	124	124			
1949	1,218.80	1,243	1,243			
1950	117,705.22	120,059	120,059			
1951	2,390.26	2,438	2,438			
1952	46.36	47	47			
1953	49,108.83	50,091	50,091			
1954	120,421.72	122,830	122,830			
1955	62,161.73	63,405	63,405			
1956	59,388.72	60,576	60,576			
1957	111,255.96	113,481	113,481			
1958	68,828.69	70,205	70,205			
1959	34,318.88	35,005	35,005			
1960	61,528.32	62,759	62,759			
1961	112,653.06	114,906	114,906			
1962	115,416.93	117,725	117,725			
1963	110,925.53	113,144	113,144			
1964	150,667.16	153,681	153,681			
1965	179,229.77	182,814	182,814			
1966	168,744.17	172,119	172,119			
1967	146,916.67	149,855	149,855			
1968	252,346.39	257,393	257,393			
1969	168,706.63	172,081	172,081			
1970	114,540.14	116,831	116,831			
1971	221,199.24	225,623	225,623			
1972	262,993.76	268,254	268,254			
1973	347,334.11	354,281	354,281			
1974	521,676.72	524,235	532,110			
1975	305,141.62	302,281	311,244			
1976	346,452.78	338,398	353,382			
1977	539,399.32	519,377	550,187			
1978	555,388.31	527,068	566,496			
1979	375,985.73	351,751	383,505			
1980	483,251.45	445,399	492,916			
1981	546,235.56	496,096	557,160			

DUKE ENERGY INDIANA

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S0.5						
NET SALVAGE PERCENT.. -2						
1982	724,517.40	647,962	739,008			
1983	352,654.69	310,644	359,708			
1984	547,305.86	474,514	558,252			
1985	454,586.41	387,820	463,678			
1986	565,815.71	474,633	577,132			
1987	574,384.27	473,619	585,872			
1988	1,015,397.82	822,765	1,035,706			
1989	1,107,660.02	881,706	1,129,813			
1990	827,238.51	646,338	843,783			
1991	1,106,124.73	847,539	1,128,247			
1992	632,022.45	474,730	644,663			
1993	473,667.05	348,441	483,140			
1994	958,854.08	690,099	978,031			
1995	1,914,687.88	1,347,557	1,952,982			
1996	1,465,818.15	1,007,721	1,495,135			
1997	2,981,171.38	1,999,627	3,040,795			
1998	1,421,362.87	929,026	1,449,790			
1999	1,627,237.78	1,035,040	1,659,783			
2000	103,696.42	64,097	105,770			
2001	609,256.70	365,408	621,442			
2002	161,770.29	93,987	165,006			
2003	684,058.01	384,036	697,739			
2004	3,914,099.05	2,119,156	3,992,381			
2005	1,704,016.62	887,820	1,738,097			
2006	2,603,390.69	1,301,175	2,655,459			
2007	3,011,895.84	1,440,216	3,072,134			
2008	1,591,247.61	725,189	1,623,073			
2009	1,849,986.36	800,082	1,886,986			
2010	1,645,913.60	672,204	1,678,832			
2011	717,153.99	275,043	731,497			
2012	2,342,529.22	838,194	2,389,380			
2013	479,826.71	158,965	489,423			
2014	1,495,624.05	454,000	1,525,537			
2015	92,975.58	25,568	94,835			
2016	195,165.92	47,856	199,069			
2017	217,373.87	46,561	221,721			
2018	75,448.11	13,729	76,957			
2019	9,279,841.86	1,378,168	9,465,439			
2020	103,431.85	11,732	105,500			

DUKE ENERGY INDIANA

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S0.5						
NET SALVAGE PERCENT.. -2						
2021	346,811.28	26,885	249,385	104,363	23.10	4,518
2022	6,722,436.67	266,047	2,467,844	4,389,041	24.03	182,648
2023	1,124,294.32	11,468	106,377	1,040,403	24.75	42,036
	66,583,469.76	32,860,900	62,381,329	5,533,810		229,202
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.1 0.34

DUKE ENERGY INDIANA

ACCOUNT 370.20 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -2						
2015	84,474.47	43,484	55,608	30,556	7.43	4,113
2016	4,951.27	2,269	2,902	2,148	8.26	260
2019	123,384,802.84	33,309,381	42,596,864	83,255,635	11.03	7,548,108
2020	192,734.55	39,186	50,112	146,477	12.01	12,196
2021	9,464,570.98	1,287,149	1,646,038	8,007,824	13.00	615,986
2022	13,721,431.29	933,104	1,193,276	12,802,584	14.00	914,470
2023	522,933.61	8,892	11,372	522,021	14.75	35,391
	147,375,899.01	35,623,465	45,556,172	104,767,245		9,130,524
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.5 6.20

DUKE ENERGY INDIANA

ACCOUNT 370.70 METERS - EV CHARGERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2022	3,523,735.80	352,374	44,464	3,479,272	9.00	386,586
2023	191,886.70	4,797	605	191,282	9.75	19,619
	3,715,622.50	357,171	45,069	3,670,553		406,205
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						10.93

DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
1964	13,485.92	12,725	14,093	1,416	3.59	394
1965	53,626.77	50,138	55,529	6,142	3.74	1,642
1966	50,736.20	47,027	52,083	6,264	3.88	1,614
1967	55,798.06	51,238	56,747	7,421	4.03	1,841
1968	54,473.54	49,552	54,880	7,765	4.18	1,858
1969	56,683.29	51,073	56,564	8,622	4.33	1,991
1970	46,962.94	41,910	46,416	7,591	4.48	1,694
1971	62,090.21	54,838	60,734	10,670	4.64	2,300
1972	34,436.02	30,117	33,355	6,246	4.79	1,304
1973	41,820.01	36,190	40,081	8,012	4.95	1,619
1974	49,255.69	42,143	46,674	9,970	5.12	1,947
1975	48,143.57	40,749	45,130	10,235	5.28	1,938
1976	35,794.44	29,947	33,167	7,997	5.45	1,467
1977	34,198.49	28,277	31,317	8,011	5.62	1,425
1978	40,346.41	32,943	36,485	9,913	5.80	1,709
1979	64,241.60	51,788	57,356	16,522	5.98	2,763
1980	95,162.55	75,730	83,872	25,565	6.16	4,150
1981	131,291.46	103,123	114,211	36,774	6.34	5,800
1982	111,376.48	86,264	95,539	32,544	6.53	4,984
1983	207,625.82	158,543	175,589	63,181	6.72	9,402
1984	148,628.51	111,869	123,897	47,026	6.91	6,805
1985	248,905.00	184,482	204,317	81,924	7.11	11,522
1986	71,619.79	52,259	57,878	24,485	7.31	3,350
1988	106,223.56	74,943	83,001	39,156	7.73	5,065
1989	35,213.35	24,419	27,044	13,451	7.94	1,694
1990	98,937.86	67,357	74,599	39,180	8.16	4,801
1991	766,090.62	511,423	566,410	314,594	8.39	37,496
1992	1,211,119.03	793,192	878,474	514,313	8.61	59,734
1993	1,211,042.24	776,429	859,909	532,790	8.85	60,202
1994	1,455,112.22	912,828	1,010,974	662,405	9.09	72,872
1995	1,671,610.55	1,025,575	1,135,843	786,509	9.33	84,299
1996	963,522.38	577,294	639,364	468,687	9.58	48,923
1997	1,758,853.37	1,028,533	1,139,119	883,562	9.83	89,884
1998	654,767.77	373,103	413,218	339,765	10.09	33,673
1999	250,850.03	139,046	153,996	134,482	10.36	12,981
2000	278,102.96	149,835	165,945	153,873	10.63	14,475
2001	2,007,002.76	1,049,010	1,161,797	1,146,256	10.91	105,065
2002	627,805.20	317,669	351,824	370,152	11.20	33,049
2003	844,309.42	413,142	457,562	513,394	11.49	44,682
2004	844,825.61	398,821	441,702	529,847	11.79	44,940
2005	1,403,462.35	638,330	706,962	907,020	12.09	75,022
2006	254,346.49	111,003	122,938	169,560	12.41	13,663
2007	835,248.83	349,155	386,695	573,841	12.73	45,078

DUKE ENERGY INDIANA

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L0						
NET SALVAGE PERCENT.. -15						
2008	1,414,495.46	564,454	625,143	1,001,527	13.06	76,687
2009	677,175.30	256,988	284,619	494,133	13.40	36,876
2010	20,990.70	7,544	8,355	15,784	13.75	1,148
2011	1,143,879.85	388,061	429,785	885,677	14.10	62,814
2012	16,600.56	5,279	5,847	13,244	14.47	915
2013	959,297.93	284,624	315,226	787,967	14.84	53,098
2014	288,602.64	79,156	87,667	244,226	15.23	16,036
2015	937,583.34	235,591	260,921	817,300	15.63	52,290
2016	101,059.27	22,953	25,421	90,797	16.05	5,657
2017	373.51	76	84	346	16.48	21
2018	185,180.14	32,476	35,968	176,989	16.95	10,442
2019	378,491.49	55,714	61,704	373,561	17.44	21,420
2020	404,640.61	46,999	52,052	413,285	17.98	22,986
2021	687,941.79	56,962	63,086	728,047	18.56	39,227
2022	10,684,526.43	479,201	530,724	11,756,481	19.22	611,680
2023	1,353,065.21	16,338	18,095	1,537,930	19.79	77,712
	38,289,053.60	13,686,448	15,157,987	28,874,425		2,050,126
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.1 5.35

DUKE ENERGY INDIANA

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. -15						
1940	54.16	62	62			
1948	5,333.80	6,134	6,134			
1949	1,389.78	1,598	1,598			
1950	13,995.98	16,095	16,095			
1951	2,029.53	2,334	2,334			
1952	1,773.36	2,039	2,039			
1953	22,162.89	25,487	25,487			
1954	24,766.71	28,482	28,482			
1955	14,251.69	16,389	16,389			
1956	7,833.02	9,008	9,008			
1957	15,849.96	18,227	18,227			
1958	20,139.68	23,161	23,161			
1959	6,338.26	7,289	7,289			
1960	8,778.27	10,095	10,095			
1961	34,467.14	39,637	39,637			
1962	12,739.25	14,650	14,650			
1963	31,050.05	35,708	35,708			
1964	60,987.88	68,967	70,136			
1965	8,839.83	9,827	10,166			
1966	60,718.42	66,335	69,826			
1967	83,960.25	90,117	96,554			
1968	145,246.16	153,114	166,664	369	2.50	148
1969	151,733.09	157,044	170,942	3,551	3.00	1,184
1970	211,574.46	214,924	233,944	9,367	3.50	2,676
1971	342,020.68	340,882	371,050	22,274	4.00	5,568
1972	87,427.39	85,460	93,023	7,518	4.50	1,671
1973	180,917.35	173,378	188,722	19,333	5.00	3,867
1974	232,896.41	218,729	238,086	29,745	5.50	5,408
1975	381,827.08	351,281	382,369	56,732	6.00	9,455
1976	373,822.85	336,751	366,553	63,343	6.50	9,745
1977	281,501.46	248,192	270,157	53,570	7.00	7,653
1978	397,709.65	343,025	373,382	83,984	7.50	11,198
1979	577,050.48	486,644	529,711	133,897	8.00	16,737
1980	485,403.97	400,056	435,460	122,755	8.50	14,442
1981	764,925.72	615,765	670,259	209,406	9.00	23,267
1982	540,854.28	425,019	462,633	159,349	9.50	16,774
1983	505,254.88	387,364	421,645	159,398	10.00	15,940
1984	248,132.02	185,479	201,894	83,458	10.50	7,948
1985	131,978.66	96,124	104,631	47,144	11.00	4,286
1986	243,547.06	172,716	188,001	92,078	11.50	8,007
1987	701,399.71	483,966	526,796	279,814	12.00	23,318
1988	744,607.83	499,505	543,710	312,589	12.50	25,007
1989	545,484.06	355,476	386,935	240,372	13.00	18,490

DUKE ENERGY INDIANA

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-01						
NET SALVAGE PERCENT.. -15						
1990	711,863.91	450,254	490,101	328,542	13.50	24,336
1991	702,587.42	430,918	469,054	338,922	14.00	24,209
1992	718,153.56	426,706	464,469	361,408	14.50	24,925
1993	834,541.01	479,861	522,328	437,394	15.00	29,160
1994	856,798.25	476,234	518,380	466,938	15.50	30,125
1995	1,489,655.93	799,454	870,205	842,899	16.00	52,681
1996	532,811.73	275,730	300,132	312,601	16.50	18,946
1997	1,026,585.74	511,578	556,852	623,722	17.00	36,690
1998	1,013,984.37	485,871	528,870	637,212	17.50	36,412
1999	686,868.78	315,960	343,922	445,977	18.00	24,776
2000	681,307.21	300,340	326,920	456,583	18.50	24,680
2001	1,844,866.79	777,926	846,771	1,274,826	19.00	67,096
2002	282,227.48	113,597	123,650	200,912	19.50	10,303
2003	532,482.37	204,116	222,180	390,175	20.00	19,509
2004	357,664.13	130,251	141,778	269,536	20.50	13,148
2005	780,453.77	269,257	293,086	604,436	21.00	28,783
2006	134,467.01	43,813	47,690	106,947	21.50	4,974
2007	548,288.79	168,144	183,024	447,508	22.00	20,341
2008	13,891.35	3,994	4,347	11,628	22.50	517
2009	251,353.88	67,446	73,415	215,642	23.00	9,376
2010	2,831.46	706	768	2,488	23.50	106
2011	39,266.39	9,031	9,830	35,326	24.00	1,472
2012	10,016.63	2,112	2,299	9,220	24.50	376
2013	672,188.77	128,839	140,241	632,776	25.00	25,311
2014	1,034,182.33	178,396	194,184	995,126	25.50	39,025
2015	2,589,222.18	397,004	432,139	2,545,467	26.00	97,903
2016	5,219.87	700	762	5,241	26.50	198
2017	3,437.65	395	430	3,523	27.00	130
2018	1,037,456.11	99,419	108,217	1,084,858	27.50	39,449
2019	940,842.10	72,135	78,519	1,003,449	28.00	35,837
2020	2,041,878.35	117,408	127,799	2,220,361	28.50	77,907
2021	2,350,454.08	90,092	98,065	2,604,957	29.00	89,826
2022	26,016,716.74	498,753	542,892	29,376,332	29.50	995,808
2023	5,298,874.58	24,375	26,532	6,067,174	29.88	203,051
	64,756,215.88	15,573,350	16,919,495	57,550,153		2,340,175
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6 3.61

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -15						
1914	2,750.56	3,163	3,163			
1915	62,203.73	71,534	71,534			
1916	367.74	423	423			
1920	12,604.86	14,496	14,496			
1925	100.00	115	115			
1926	19,537.98	22,469	22,469			
1927	105.51	121	121			
1929	107.59	124	124			
1930	362.76	417	417			
1935	694.50	784	799			
1939	12,014.94	13,157	13,817			
1940	11,956.26	12,992	13,750			
1941	13,210.79	14,254	15,192			
1942	210.17	225	242			
1944	4,271.66	4,528	4,912			
1945	44.80	47	52			
1946	1,638.03	1,717	1,884			
1947	1,261.80	1,316	1,451			
1950	2,570.75	2,633	2,956			
1951	1,698,438.60	1,728,801	1,953,204			
1952	1,612,266.97	1,630,372	1,854,107			
1953	185,688.91	186,493	213,542			
1954	1,048,877.55	1,046,181	1,206,209			
1955	29,190.78	28,907	33,569			
1956	10,229.43	10,057	11,764			
1957	16,368.69	15,975	18,824			
1958	24,463.91	23,695	28,133			
1959	6,940.06	6,669	7,981			
1960	1,147,474.51	1,093,800	1,319,596			
1961	130,809.19	123,654	150,431			
1962	17,444.53	16,352	20,061			
1963	10,788.99	10,025	12,407			
1964	515,490.97	474,779	592,815			
1965	70,685.01	64,507	81,288			
1966	78,687.32	71,125	90,490			
1967	101,716.66	91,032	116,974			
1968	55,756.07	49,400	64,119			
1969	534,216.29	468,269	614,349			
1970	57,841.45	50,154	66,518			
1971	95,002.98	81,430	109,253			
1972	176,824.75	149,754	203,348			
1973	237,375.91	198,611	272,982			
1974	387,931.32	320,413	442,365	3,756	12.68	296

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -15						
1975	688,306.98	560,950	774,452	17,101	13.11	1,304
1976	203,347.60	163,435	225,640	8,210	13.55	606
1977	448,401.56	355,234	490,439	25,223	14.00	1,802
1978	328,065.22	255,958	353,378	23,897	14.47	1,651
1979	480,581.29	369,183	509,697	42,971	14.94	2,876
1980	1,048,781.80	792,540	1,094,187	111,912	15.43	7,253
1981	3,250,002.78	2,414,427	3,333,379	404,124	15.93	25,369
1982	1,840,881.23	1,343,605	1,854,993	262,020	16.44	15,938
1983	370,415.39	265,431	366,456	59,522	16.96	3,510
1984	134,852.57	94,805	130,889	24,191	17.49	1,383
1985	100,867.73	69,495	95,945	20,053	18.04	1,112
1986	408,757.99	275,880	380,882	89,190	18.59	4,798
1987	697,612.80	460,671	636,006	166,249	19.16	8,677
1988	1,180,051.67	761,758	1,051,690	305,369	19.74	15,470
1989	899,055.28	566,812	782,545	251,369	20.33	12,364
1990	4,218,753.08	2,596,122	3,584,228	1,267,338	20.92	60,580
1991	4,268,406.87	2,560,165	3,534,586	1,374,082	21.53	63,822
1992	4,782,371.67	2,792,652	3,855,559	1,644,168	22.15	74,229
1993	3,111,927.82	1,767,099	2,439,672	1,139,045	22.78	50,002
1994	1,410,115.68	777,670	1,073,658	547,975	23.42	23,398
1995	2,327,345.36	1,244,842	1,718,640	957,807	24.07	39,793
1996	773,119.48	400,685	553,189	335,898	24.72	13,588
1997	1,586,710.93	795,175	1,097,825	726,893	25.39	28,629
1998	1,687,583.46	816,830	1,127,722	812,999	26.06	31,197
1999	6,601,326.05	3,080,489	4,252,950	3,338,575	26.74	124,853
2000	2,994,316.49	1,344,466	1,856,181	1,587,283	27.43	57,867
2001	2,028,478.06	874,525	1,207,377	1,125,373	28.13	40,006
2002	1,677,608.46	693,237	957,089	972,161	28.83	33,720
2003	798,130.11	315,125	435,064	482,786	29.55	16,338
2004	1,095,114.85	412,523	569,533	689,849	30.26	22,797
2005	1,909,157.75	683,535	943,694	1,251,837	30.99	40,395
2006	595,004.38	201,931	278,788	405,467	31.72	12,783
2007	3,593,205.98	1,151,517	1,589,794	2,542,393	32.46	78,324
2008	7,375,376.74	2,224,067	3,070,566	5,411,117	33.20	162,985
2009	4,960,001.69	1,400,675	1,933,784	3,770,218	33.95	111,052
2010	5,730,441.51	1,506,937	2,080,490	4,509,518	34.71	129,920
2011	9,423,810.26	2,295,141	3,168,691	7,668,691	35.47	216,202
2012	10,359,496.66	2,321,807	3,205,507	8,707,914	36.23	240,351
2013	10,051,350.21	2,054,968	2,837,106	8,721,947	37.00	235,728
2014	19,041,844.17	3,513,335	4,850,540	17,047,581	37.78	451,233
2015	16,650,286.02	2,740,246	3,783,207	15,364,622	38.56	398,460
2016	19,817,451.57	2,861,521	3,950,641	18,839,428	39.35	478,766
2017	38,174,400.72	4,741,261	6,545,826	37,354,735	40.14	930,611

DUKE ENERGY INDIANA

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -15						
2018	14,614,634.90	1,516,312	2,093,433	14,713,397	40.94	359,389
2019	42,324,369.24	3,525,874	4,867,852	43,805,173	41.74	1,049,477
2020	23,459,238.36	1,468,689	2,027,684	24,950,440	42.55	586,379
2021	24,205,360.58	1,014,350	1,400,421	26,435,744	43.36	609,680
2022	17,046,048.42	357,166	493,106	19,109,850	44.18	432,545
2023	3,927,646.13	21,093	29,121	4,487,672	44.79	100,194
	333,096,940.83	72,927,184	99,146,348	283,915,134		7,409,702
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.3 2.22

DUKE ENERGY INDIANA

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	8,857.96	8,858	8,858			
2001	59,193.88	59,194	59,194			
2005	23,902.85	21,513	23,903			
2007	11,068.29	8,855	11,068			
2008	164,235.46	123,177	164,235			
2009	494,758.52	346,331	494,759			
2010	688,757.51	447,692	688,758			
2011	226,406.93	135,844	226,407			
2012	194,660.97	107,064	194,661			
2013	987,240.80	493,620	955,900	31,341	10.00	3,134
2014	3,328,113.37	1,497,651	2,900,218	427,895	11.00	38,900
2015	1,664,328.50	665,731	1,289,195	375,134	12.00	31,261
2016	1,010,440.88	353,654	684,855	325,586	13.00	25,045
2017	1,971,583.66	591,475	1,145,398	826,186	14.00	59,013
2018	3,316,118.60	829,030	1,605,425	1,710,694	15.00	114,046
2019	4,117,484.27	823,497	1,594,711	2,522,773	16.00	157,673
2020	3,024,251.71	453,638	878,475	2,145,777	17.00	126,222
2021	393,047.36	39,305	76,115	316,932	18.00	17,607
2022	1,217,545.35	60,877	117,889	1,099,657	19.00	57,877
	22,901,996.87	7,067,006	13,120,024	9,781,973		630,778
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5						2.75

DUKE ENERGY INDIANA

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - EDP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	58,563.04	58,563	58,563			
2015	18,983.41	18,983	18,983			
2016	1,895.78	1,896	1,896			
2017	529,481.06	529,481	529,481			
2018	4,883,335.95	4,883,336	4,883,336			
2019	3,811,431.06	3,049,145	1,908,407	1,903,024	1.00	1,903,024
2020	4,851,562.31	2,910,937	1,821,906	3,029,656	2.00	1,514,828
2021	1,556,928.00	622,771	389,782	1,167,146	3.00	389,049
2022	29,671,286.23	5,934,257	3,714,149	25,957,137	4.00	6,489,284
2023	9,942,661.92	497,133	311,147	9,631,515	4.75	2,027,687
	55,326,128.76	18,506,502	13,637,650	41,688,479		12,323,872
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 22.27

DUKE ENERGY INDIANA

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2.5						
NET SALVAGE PERCENT.. +10						
1955	3,602.41	3,242	3,242			
1958	816.69	735	735			
1974	11,204.25	9,368	10,084			
1978	9,998.62	8,045	8,999			
1983	3,901.68	3,009	3,512			
1994	2,795.00	1,895	2,516			
1997	163,938.50	105,937	144,219	3,326	5.64	590
2000	140,089.78	86,239	117,403	8,678	6.32	1,373
2001	801,635.93	486,272	661,994	59,478	6.52	9,122
2002	98,940.96	59,172	80,555	8,492	6.71	1,266
2003	189,174.56	111,518	151,817	18,440	6.90	2,672
2004	311,077.24	180,720	246,026	33,944	7.09	4,788
2005	631,840.10	361,097	491,585	77,071	7.30	10,558
2006	188,036.66	105,517	143,647	25,586	7.53	3,398
2007	38,504.63	21,104	28,730	5,924	7.82	758
2008	44,451.57	23,684	32,243	7,763	8.16	951
2009	8,774.95	4,509	6,138	1,759	8.58	205
2012	45.39	20	27	14	10.25	1
2017	10,084,755.70	2,618,507	3,564,748	5,511,532	14.23	387,318
2018	446,893.54	97,736	133,055	269,149	15.14	17,777
2019	1,414,345.44	250,127	340,515	932,396	16.07	58,021
2020	1,180,342.15	157,753	214,759	847,549	17.03	49,768
2022	1,063,413.49	47,854	65,147	891,925	19.00	46,943
2023	202,681.28	2,280	3,104	179,309	19.75	9,079
	17,041,260.52	4,746,340	6,454,800	8,882,335		604,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7						3.55

DUKE ENERGY INDIANA

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	79,529.79	51,694	57,497	22,033	7.00	3,148
2013	157,676.81	78,838	87,688	69,989	10.00	6,999
2015	147,320.42	58,928	65,543	81,777	12.00	6,815
2016	27,464.17	9,612	10,691	16,773	13.00	1,290
2017	19,372.92	5,812	6,464	12,909	14.00	922
2018	218,026.59	54,507	60,625	157,402	15.00	10,493
2019	233,963.11	46,793	52,046	181,917	16.00	11,370
	883,353.81	306,184	340,554	542,800		41,037
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2						4.65

DUKE ENERGY INDIANA

ACCOUNT 393.10 FORKLIFTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	508,854.93	101,771	113,195	395,660	20.00	19,783
2019	154,421.83	24,707	27,480	126,942	21.00	6,045
2020	168,922.38	20,271	22,547	146,375	22.00	6,653
2022	305,396.38	12,216	13,587	291,809	24.00	12,159
	1,137,595.52	158,965	176,809	960,786		44,640
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.5 3.92						

DUKE ENERGY INDIANA

ACCOUNT 394.00 TOOLS,SHOPS AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	25,086.94	25,087	25,087			
1998	40,896.35	40,896	40,896			
1999	24,146.25	23,180	19,939	4,207	1.00	4,207
2000	1,262,466.24	1,161,469	999,075	263,391	2.00	131,696
2001	118,465.99	104,250	89,674	28,792	3.00	9,597
2002	1,196,579.31	1,005,127	864,592	331,987	4.00	82,997
2003	717,426.73	573,941	493,694	223,733	5.00	44,747
2004	1,162,273.94	883,328	759,823	402,451	6.00	67,075
2005	1,537,241.20	1,106,814	952,062	585,179	7.00	83,597
2006	1,688,141.17	1,147,936	987,434	700,707	8.00	87,588
2007	1,682,725.45	1,076,944	926,368	756,357	9.00	84,040
2008	929,318.83	557,591	479,630	449,689	10.00	44,969
2009	409,623.67	229,389	197,316	212,308	11.00	19,301
2010	23,977,030.94	12,468,056	10,724,797	13,252,234	12.00	1,104,353
2011	47,504.21	22,802	19,614	27,890	13.00	2,145
2012	1,019,293.33	448,489	385,782	633,511	14.00	45,251
2013	178,294.24	71,318	61,346	116,948	15.00	7,797
2014	141,378.52	50,896	43,780	97,599	16.00	6,100
2015	392,771.21	125,687	108,114	284,657	17.00	16,745
2016	49,289.99	13,801	11,871	37,419	18.00	2,079
2017	6,200,318.89	1,488,077	1,280,017	4,920,302	19.00	258,963
2018	1,770,309.78	354,062	304,558	1,465,752	20.00	73,288
2019	969,106.77	155,057	133,377	835,730	21.00	39,797
2020	2,117,357.44	254,083	218,558	1,898,799	22.00	86,309
2021	3,221,956.07	257,756	221,717	3,000,239	23.00	130,445
2022	6,457,733.73	258,309	222,193	6,235,541	24.00	259,814
2023	999,935.31	9,999	8,601	991,334	24.75	40,054
	58,336,672.50	23,914,344	20,579,915	37,756,758		2,732,954
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8						4.68

DUKE ENERGY INDIANA

ACCOUNT 394.70 EV CHARGERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. 0						
2022	132,801.37	8,676	7,466	125,335	14.02	8,940
2023	5,147.55	86	74	5,074	14.75	344
	137,948.92	8,762	7,540	130,409		9,284
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0						6.73

DUKE ENERGY INDIANA

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	53,369.93	53,370	53,370			
2005	9,472.27	8,525	9,472			
2010	36,819.03	23,932	27,510	9,309	7.00	1,330
	99,661.23	85,827	90,352	9,309		1,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						1.33

DUKE ENERGY INDIANA

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-R1						
NET SALVAGE PERCENT.. +10						
1977	12,112.70	10,849	10,901			
1978	24,557.42	21,708	22,102			
1979	27,358.60	23,831	24,623			
1981	14,533.87	12,284	13,080			
1982	76,113.63	63,439	68,502			
1999	411,976.64	242,297	345,132	25,647	7.97	3,218
2018	63,409.09	8,932	12,723	44,345	19.40	2,286
2019	2,193,620.02	248,934	354,587	1,619,671	20.10	80,581
2020	436,192.95	37,381	53,246	339,328	20.81	16,306
2022	3,918,391.78	113,449	161,599	3,364,954	22.26	151,166
	7,178,266.70	783,104	1,066,495	5,393,945		253,557
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.3 3.53

DUKE ENERGY INDIANA

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	207,269.71	207,270	207,270			
2000	948.71	949	949			
2001	24,091.56	24,092	24,092			
2002	567,043.08	567,043	567,043			
2003	2,428.01	2,428	2,428			
2004	0.86	1	1			
2005	8,857,524.65	7,971,772	7,357,395	1,500,130	2.00	750,065
2006	2,577,267.22	2,190,677	2,021,844	555,423	3.00	185,141
2007	22,197,725.98	17,758,181	16,389,574	5,808,152	4.00	1,452,038
2008	6,438,254.44	4,828,691	4,456,548	1,981,706	5.00	396,341
2009	2,657,983.45	1,860,588	1,717,194	940,789	6.00	156,798
2010	7,385,720.60	4,800,718	4,430,731	2,954,990	7.00	422,141
2011	5,785,742.94	3,471,446	3,203,905	2,581,838	8.00	322,730
2012	3,853,447.61	2,119,396	1,956,056	1,897,392	9.00	210,821
2013	1,506,118.10	753,059	695,021	811,097	10.00	81,110
2014	7,877,302.32	3,544,786	3,271,593	4,605,709	11.00	418,701
2015	4,533,022.01	1,813,209	1,673,467	2,859,555	12.00	238,296
2016	10,792,194.51	3,777,268	3,486,158	7,306,037	13.00	562,003
2017	7,864,272.73	2,359,282	2,177,454	5,686,819	14.00	406,201
2018	15,586,388.78	3,896,597	3,596,290	11,990,099	15.00	799,340
2019	14,906,989.38	2,981,398	2,751,625	12,155,364	16.00	759,710
2020	18,013,045.09	2,701,957	2,493,720	15,519,325	17.00	912,901
2021	15,231,441.33	1,523,144	1,405,757	13,825,684	18.00	768,094
2022	54,678,735.40	2,733,937	2,523,234	52,155,501	19.00	2,745,026
2023	50,282,288.88	628,529	580,089	49,702,200	19.75	2,516,567
	261,827,247.35	72,516,418	66,989,438	194,837,809		14,104,024

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 5.39

DUKE ENERGY INDIANA

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2023

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	166,449.79	155,353	166,450			
2010	115,106.14	99,759	107,932	7,174	2.00	3,587
2011	40,197.34	32,158	34,793	5,404	3.00	1,801
2012	13,799.68	10,120	10,949	2,851	4.00	713
2013	26,209.21	17,473	18,904	7,305	5.00	1,461
2014	30,223.02	18,134	19,620	10,603	6.00	1,767
2015	284,255.54	151,602	164,022	120,234	7.00	17,176
2016	282,525.58	131,846	142,647	139,879	8.00	17,485
2017	28,920.66	11,568	12,516	16,405	9.00	1,823
2018	465,615.99	155,204	167,919	297,697	10.00	29,770
2019	955,437.92	254,787	275,660	679,778	11.00	61,798
2020	95,577.59	19,116	20,682	74,896	12.00	6,241
2021	10,086,648.83	1,344,853	1,455,029	8,631,620	13.00	663,971
2022	45,257.26	3,017	3,264	41,993	14.00	3,000
2023	49,345.32	823	891	48,454	14.75	3,285
	12,685,569.87	2,405,813	2,601,278	10,084,292		813,878
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4						6.42

Attachment 12-B (JJS)

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

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

Q. Do you belong to any professional societies?

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

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

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

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

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

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

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

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

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

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

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

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

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

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

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

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

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

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

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the

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

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

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:

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

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.3	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EL-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energ	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA	Depreciation
416.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
417.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
418.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
419.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
420.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
421.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
422.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
423.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
424.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac	Depreciation
425.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
426.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas	Depreciation
427.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
428.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
429.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black H	Depreciation
430.	2023	PSC MD	Case No. 9695	The Potomac Edison Company	Depreciation
431.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
432.	2023	FERC	Docket No. ER23-xxx-000	PPL Electric Utilities	Depreciation
433.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
434.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
435.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
436.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
437.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
438.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
439.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
440.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation
441.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
442.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion	Depreciation
443.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
444.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
445.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
446.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
447.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
448.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/ Centerpoint Energy Indiana South	Depreciation
449.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
450.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
451.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
452.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
453.	2023	ILL CC	Docket No. 23-	North Shore Gas Company	Depreciation
454.	2023	ILL CC	Docket No. 23-	The Peoples Gas Light and Coke Company	Depreciation
455.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation