

net utility plant in service, actual capital structure, and associated depreciation expense as of December 31, 2021 to become effective March 1, 2022, as follows:

1. The following attachments reflect the original cost of CEI North's net utility plant in service, actual capital structure, and associated depreciation expense as of December 31, 2021:

Attachment	Attachment Description
Attachment A-P2 (Phase 2) <ul style="list-style-type: none">- PDF format- Excel format- Affidavit for Kara R. Gostenhofer	Company's revised revenue requirement model reflecting the original cost of CEI North's net utility plant in service, actual capital structure, and associated depreciation expense as of December 31, 2021 (Phase 2) <ul style="list-style-type: none">- Schedule A- Schedule B- Schedule C- Schedule D- Schedule E

2. The following attachments reflect Phase 2 Rates to be effective March 1, 2022 based on the revised revenue requirement calculated to reflect CEI North's net utility plant in service, actual capital structure, and associated depreciation expense as of December 31, 2021:

Attachment	Attachment Description
Attachment B-P2	CEI North's IURC Gas Service Tariff G-20 ("Gas Tariff") showing Phase 2 Rates to be effective March 1, 2022

3. Attachment C-P2 is a redlined version of the Gas Tariff showing the changes to implement Phase 2 Rates.

Respectfully submitted,

/s/ Hillary J. Close

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Energy Indiana North

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing was served this 28th day of February, 2022, electronically upon:

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/s/ Hillary J. Close
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**STATE OF INDIANA
INDIANA UTILITY REGULATORY COMMISSION**

VERIFIED PETITION OF INDIANA GAS)	
COMPANY, INC D/B/A VECTREN ENERGY)	
DELIVERY OF INDIANA, INC. (“VECTREN)	
NORTH”) FOR (1) AUTHORITY TO MODIFY ITS)	
RATES AND CHARGES FOR GAS UTILITY)	
SERVICE THROUGH A PHASE-IN OF RATES, (2))	
APPROVAL OF NEW SCHEDULES OF RATES)	
AND CHARGES, AND NEW AND REVISED)	
RIDERS, (3) APPROVAL OF A NEW TAX)	
SAVINGS CREDIT RIDER, (4) APPROVAL OF)	CAUSE NO. 45468
VECTREN NORTH’S ENERGY EFFICIENCY)	
PORTFOLIO OF PROGRAMS AND AUTHORITY)	
TO EXTEND PETITIONER’S ENERGY)	
EFFICIENCY RIDER (“EER”), INCLUDING THE)	
DECOUPLING MECHANISM EFFECTUATED)	
THROUGH THE EER, (5) APPROVAL OF)	
REVISED DEPRECIATION RATES APPLICABLE)	
TO GAS PLANT IN SERVICE, (6) APPROVAL OF)	
NECESSARY AND APPROPRIATE ACCOUNTING)	
RELIEF, AND (7) APPROVAL OF AN)	
ALTERNATIVE REGULATORY PLAN)	
PURSUANT TO WHICH VECTREN NORTH)	
WOULD CONTINUE ITS CUSTOMER BILL)	
ASSISTANCE PROGRAMS.)	

AFFIDAVIT OF KARA R. GOSTENHOFER

Kara R. Gostenhofer, upon her oath, deposes and states:

1. I am the Vice President and Controller, Indiana Gas Company, Inc. d/b/a CenterPoint Energy Indiana North¹ (“CEI North”).


2. I hereby certify to the Indiana Utility Regulatory Commission (the “Commission”) that the items of utility plant in-service and accumulated depreciation identified in Petitioner’s Compliance Filing – Phase 2, Attachment A-P2, Schedule B-1, as supported by Schedule B-1.1,

¹ As of January 25, 2021, Vectren North operates under a new assumed business name: Indiana Gas Company, Inc. d/b/a CenterPoint Energy Indiana North (“Vectren North” or “CEI North”).

Column I, showing utility plant in-service and accumulated depreciation as of December 31, 2021
have been placed in service as of that date.

Further the Affiant sayeth nothing more.

Dated: 2-28-22

A handwritten signature in black ink, appearing to read 'D. Gostenhofer', written over a horizontal line.

Kara R. Gostenhofer, Vice President and Controller
Indiana Gas Company, Inc. d/b/a CenterPoint
Energy Indiana North

STATE OF Texas)

) SS:

COUNTY OF Harris)

Kara R. Gostenhofer appeared before me, a Notary Public in and for this County and State,
and swore that the foregoing statements are true.

NORMA J HOLMAN

Printed

Norma J Holman

Signature

My Commission Expires:

10-31-2022

My County of Residence:

Harris

Cause No. 45468
Indiana Gas Company, Inc.
d/b/a CenterPoint Energy Indiana North

Attachment A-P2 (Phase 2)
Provided in PDF and
Provided in Excel

SECTION A
REVENUE REQUIREMENTS
VECTREN NORTH
CAUSE NO. 45468
TEST YEAR: 12 MONTHS ENDING DECEMBER 31, 2021

SCHEDULES:

SCHEDULE A-1	OVERALL FINANCIAL SUMMARY
SCHEDULE A-2	COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

VECTREN NORTH
CAUSE NO. 45468
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE A-1
PAGE 1 OF 1

Line	Description	Reference	Phase 2
1	Original Cost Rate Base	SCH B-1	\$ 1,610,799,000
2	Weighted Average Cost of Capital	SCH D-1	6.12%
3	Net Operating Income Required for Return on Rate Base	Line 1 x Line 2	<u>\$ 98,580,899</u>
4	Net Operating Income at Pro forma Present Rates	SCH C-1	\$ 104,210,820
5	Earned Rate of Return at Pro forma Present Rates	Line 4 / Line 1	6.47%
6	Net Revenue Increase Required	Line 3 - Line 4	<u>\$ (5,629,921)</u>
7	Gross Revenue Conversion Factor	SCH A-2	1.3583927
8	Recommended Gross Revenue Increase Required	Line 6 x Line 7	<u>\$ (7,647,643)</u>
9	Operating Revenues Subject to Increase at Present Rates	SCH C-1	<u><u>\$ 614,078,002</u></u>
10	Recommended Percentage Increase over Revenue Subject to Increase at Present Rates	Line 8 / Line 9	<u><u>-1.25%</u></u>

VECTREN NORTH
CAUSE NO. 45468
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE A-2
PAGE 1 OF 1

Line	Description	Rate	Conversion Factor	Pro Forma Proposed Rate Adjustment	Reference
1	Gross Revenue Increase Required		100.00%	\$ (7,647,643)	WPC-1
2	Less: Bad Debt Rate	0.4200%	0.4200%	(32,120)	WPA-2.2, WPC-1
3	Subtotal		99.5800%	(7,615,523)	
4	Less: Current IURC Fee effective July 1	0.1274%	0.1274%	(9,740)	WPA-2.1, WPC-1
5	Income Before State Income Taxes		99.4526%	(7,605,783)	
6	Less: State Income Tax (Current State Income Tax Rate x Line 5)	4.90%	(A) 4.8732%	(372,683)	WPC-1
7	Less: IN Utility Receipts Tax (URT Rate x Line 3)	1.40%	(B) 1.3941%	(106,617)	WPC-1
8	Income Before Federal Income Taxes		93.1853%	(7,126,482)	
9	Less: Federal Income Tax (Current Federal Income Tax Rate x Line 8)	21%	19.5689%	(1,496,561)	WPC-1
10	Change in Operating Income		73.6164%	\$ (5,629,921)	
11	Gross Revenue Conversion Factor (Line 1 / Line 10)		135.83927%		

Notes:

- (A) The Indiana state income tax rate of 4.9% becomes effective July 1, 2021
<https://www.in.gov/dor/business-tax/tax-rates-fees-and-penalties/corporate-tax-and-sales-tax-history/>
- (B) Utility receipts tax rate of 1.40%
<https://www.in.gov/dor/business-tax/tax-rates-fees-and-penalties/corporate-tax-and-sales-tax-history/>

SECTION B
RATE BASE
VECTREN NORTH
CAUSE NO. 45468
TEST YEAR: 12 MONTHS ENDING DECEMBER 31, 2021

SCHEDULES:

SCHEDULE B-1	RATE BASE SUMMARY
SCHEDULE B-1.1	RATE BASE ROLLFORWARD
SCHEDULE B-2	PLANT IN SERVICE SUMMARY BY MAJOR PROPERTY GROUPINGS
SCHEDULE B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
SCHEDULE B-3	ACCUMULATED RESERVE
SCHEDULE B-3.1	ACCUMULATED DEPRECIATION AND AMORTIZATION
SCHEDULE B-3.2	DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
SCHEDULE B-4	OTHER RATE BASE ITEMS SUMMARY

PHASE 2 UPDATE: NET UTILITY PLANT IN SERVICE UPDATED THROUGH DECEMBER 31, 2021. NO IMPACT TO SCHEDULE B-4.

VECTREN NORTH
CAUSE NO. 45468
RATE BASE SUMMARY
AS OF DECEMBER 31, 2021

SCHEDULE B-1
PAGE 1 OF 1

Line	Component	Reference	Phase 2 Amount
1	Plant In Service	SCH B-2	\$ 3,182,148,935
2	Reserve for Accumulated Depreciation	SCH B-3	<u>\$ (1,660,982,669)</u>
3	Net Plant In Service	Line 1 + Line 2	\$ 1,521,166,266
4	Construction Work in Progress		\$ -
5	Working Capital Allowance		\$ -
6	<u>Acquisition Adjustment:</u>		
7	Acquisition Adjustment - Cost	SCH B-4	\$ 20,299,804
8	Acquisition Adjustment - Amort	SCH B-4	<u>\$ (15,813,182)</u>
9	Net Acquisition Adjustment	Line 7 + Line 8	\$ 4,486,622
10	<u>Other Items:</u>		
11	Gas in Underground Storage	SCH B-4	\$ 22,994,347
12	Utility Material & Supplies	SCH B-4	\$ 3,969,975
13	Liquefied Petroleum Gas	SCH B-4	\$ 1,297,271
14	Prepaid Gas Delivery	SCH B-4	\$ 17,714,260
15	PISCC - BS/CI and CSIA	SCH B-4	<u>\$ 52,829,448</u>
16	Jurisdictional Rate Base	Sum of Lines 3, 4, 5, 9 & 11 - 15	<u><u>\$ 1,624,458,189</u></u>
17	Cause No. 45468 Phase 2 Compliance Cap Adj		\$ (13,659,188)
18	Capped Jurisdictional Rate Base	Sum of Lines 16 - 17	<u><u>\$ 1,610,799,000</u></u>

VECTREN NORTH
CAUSE NO. 45468
RATE BASE ROLLFORWARD
AS OF DECEMBER 31, 2021

SCHEDULE B-1.1
PAGE 1 OF 1

			[A]	[B]	[C] = [B]-[A]	[D]	[E] = [B]+[D]	[F]	[G] = [E]+[F]	[H]	[I] = [G]+[H]
Line	Description	Reference	Rate Base as of Cause No. 43298	Rate Base as of December 31, 2019	Increase / (Decrease)	2020 Activity	Rate Base as of December 31, 2020	January-June 2021 Activity	Rate Base as of June 30, 2021	July-December 2021 Activity	Rate Base as of December 31, 2021
	Gross Utility Plant										
1	Intangible Plant		\$ 1,014,077	\$ 910,556	\$ (103,521)	-	\$ 910,556	\$ 126,551,534	\$ 127,462,090	\$ 19,075,130	\$ 146,537,220
2	Manufactured/Natural Gas Production Plant		11,353,272	12,214,386	861,114	(806,972)	11,407,413	(490,978)	10,916,435	-	10,916,435
3	Underground Storage Plant		35,206,245	45,400,243	10,193,998	(533,964)	44,866,278	824,755	45,691,033	1,646,063	47,337,096
4	Transmission Plant		57,409,734	339,300,582	281,890,848	34,434,205	373,734,787	7,167,489	380,902,276	39,578,771	420,481,047
5	Distribution Plant		1,154,507,071	2,167,078,067	1,012,570,996	103,841,799	2,270,919,866	91,473,704	2,362,393,570	73,934,724	2,436,328,294
6	General Plant		57,202,948	110,976,078	53,773,130	9,651,881	120,627,960	(4,309,998)	116,317,962	4,230,880	120,548,841
7	Total Gross Utility Plant	Sum of Lines 1 - 6	\$ 1,316,693,347	\$ 2,675,879,911	\$ 1,359,186,564	146,586,949	\$ 2,822,466,860	\$ 221,216,507	\$ 3,043,683,366	\$ 138,465,568	\$ 3,182,148,935
	Accumulated Depreciation Reserve										
8	Intangible Plant		\$ (522,724)	\$ (1,188,158)	\$ (665,434)	(58,549)	\$ (1,246,707)	\$ (88,796,101)	\$ (90,042,807)	\$ 1,437,314	\$ (88,605,494)
9	Manufactured/Natural Gas Production Plant		(7,717,086)	(12,542,317)	(4,825,230)	1,517,359	(11,024,957)	(809,124)	(11,834,081)	177,278	(11,656,804)
10	Underground Storage Plant		(26,282,499)	(38,375,168)	(12,092,669)	1,016,090	(37,359,077)	(763,402)	(38,122,479)	(767,363)	(38,889,842)
11	Transmission Plant		(2,427,702)	(47,582,694)	(45,154,992)	(9,194,024)	(56,776,718)	(5,435,797)	(62,212,514)	(4,155,612)	(66,368,126)
12	Distribution Plant		(558,166,434)	(1,230,571,886)	(672,405,453)	(73,819,466)	(1,304,391,353)	(41,269,103)	(1,345,660,456)	(37,721,955)	(1,383,382,411)
13	General Plant		(26,625,174)	(61,568,854)	(34,943,680)	(3,736,266)	(65,305,120)	(4,132,699)	(69,437,820)	(2,642,173)	(72,079,993)
14	Total Accumulated Depreciation Reserve	Sum of Lines 8 - 13	\$ (621,741,619)	\$ (1,391,829,076)	\$ (770,087,457)	\$ (84,274,856)	\$ (1,476,103,932)	\$ (141,206,225)	\$ (1,617,310,158)	\$ (43,672,512)	\$ (1,660,982,669)
	Acquisition Adjustment										
15	Acquisition Adjustment (Westport, Terre Haute, Richmond)		\$ 20,299,804	\$ 20,299,804	\$ -	\$ -	\$ 20,299,804	\$ -	\$ 20,299,804	\$ -	\$ 20,299,804
16	Accumulated Depreciation Acquisition Adj's		(8,295,578)	(14,816,155)	(6,520,577)	(498,514)	(15,314,669)	(249,257)	(15,563,925)	(249,257)	(15,813,182)
17	Net Acquisition Adjustment	Sum of Lines 15 - 16	\$ 12,004,226	\$ 5,483,649	\$ (6,520,577)	\$ (498,514)	\$ 4,985,135	\$ (249,257)	\$ 4,735,879	\$ (249,257)	\$ 4,486,622
18	Net Utility Plant	Line 7 + Line 14 + Line 17	\$ 706,955,954	\$ 1,289,534,484	\$ 582,578,530	\$ 61,813,579	\$ 1,351,348,063	\$ 79,761,025	\$ 1,431,109,087	\$ 94,543,800	\$ 1,525,652,887
	Other Rate Base Components										
19	Gas in Underground Storage		\$ 20,608,392	\$ 22,994,347	\$ 2,385,955	\$ -	\$ 22,994,347	\$ -	\$ 22,994,347	\$ -	\$ 22,994,347
20	Utility Material & Supplies		2,441,239	3,969,975	1,528,736	-	3,969,975	-	3,969,975	-	3,969,975
21	Liquefied Petroleum Gas		780,037	1,297,271	517,234	-	1,297,271	-	1,297,271	-	1,297,271
22	Prepaid Gas Delivery		61,880,712	17,714,260	(44,166,452)	-	17,714,260	-	17,714,260	-	17,714,260
23	Post In-Service AFUDC on BS/CI		-	22,271,846	22,271,846	-	22,271,846	-	22,271,846	-	22,271,846
24	Post In-Service AFUDC on CSIA		-	24,290,320	24,290,320	2,814,956	27,105,276	1,726,163	28,831,439	1,726,163	30,557,602
25	Total Other Rate Base Components	Sum of Lines 19 - 24	\$ 85,710,380	\$ 92,538,019	\$ 6,827,639	\$ 2,814,956	\$ 95,352,975	\$ 1,726,163	\$ 97,079,138	\$ 1,726,163	\$ 98,805,301
26	Cause No. 45468 Phase 2 Compliance Cap Adj										\$ (13,659,188)
27	Total Rate Base	Line 18 + Line 25	\$ 792,666,334	\$ 1,382,072,503	\$ 589,406,169	\$ 64,628,535	\$ 1,446,701,038	\$ 81,487,188	\$ 1,528,188,226	\$ 96,269,963	\$ 1,610,799,000

VECTREN NORTH
CAUSE NO. 45468
PLANT IN SERVICE SUMMARY BY MAJOR PROPERTY GROUPINGS
AS OF DECEMBER 31, 2021
(\$000 Omitted)

SCHEDULE B-2
PAGE 1 OF 1

Line	Class of Plant	Total	Allocation %	[A] Allocated Total	[B] Adjustments	[C = A + B] Adjusted Jurisdiction
1	Intangible	\$ 146,537	100.00	\$ 146,537	\$ -	\$ 146,537
2	Manufactured Gas Production	10,916	100.00	10,916	-	10,916
3	Underground Storage	47,337	100.00	47,337	-	47,337
4	Transmission	453,791	100.00	453,791	(33,310)	420,481
5	Distribution	2,436,328	100.00	2,436,328	-	2,436,328
6	General	120,549	100.00	120,549	-	120,549
7	Total	\$ 3,215,459		\$ 3,215,459	\$ (33,310)	\$ 3,182,149

VECTREN NORTH
CAUSE NO. 45468
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2021

INTANGIBLE PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 1 OF 6

Line	FERC	Account	Account Title	Total	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	301	601	Organization	\$ 34	100.00	\$ 34	\$ -	\$ 34
2	302	602	Franchise and Consents	2	100.00	2	-	2
3	303	603	Miscellaneous Intangible Plant	42,587	100.00	42,587	-	42,587
4	303.2	603.2	Miscellaneous Intangible Plant - 5 Year	-	100.00	-	-	-
5	303.15	603.15	Miscellaneous Intangible Plant - 15 Year	15,647	100.00	15,647	-	15,647
6	303.12	603.12	Miscellaneous Intangible Plant - 12 Year	26,891	100.00	26,891	-	26,891
7	303.99	603.99	Miscellaneous Intangible Plant - Fully Depr	61,375	100.00	61,375	-	61,375
8			Total Intangible Plant	\$ 146,537	100.00	\$ 146,537	\$ -	\$ 146,537

VECTREN NORTH
CAUSE NO. 45468
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2021

MANUFACTURED GAS PRODUCTION
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 2 OF 6

Line	FERC	Account	Account Title	Total	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	304.1	604.1	Land	\$ 187	100.00	\$ 187	\$ -	\$ 187
2	304.2	604.2	Land Rights	63	100.00	63	-	63
3	305.1	605.1	Struct & Improvements	1,353	100.00	1,353	-	1,353
4	311.1	611.1	Liquid Petroleum Gas Eq-Fully Depreciated	9,314	100.00	9,314	-	9,314
5	311.2	611.2	Liquid Petroleum Gas Eq	-	100.00	-	-	-
6			Total Intangible Plant	\$ 10,916	100.00	\$ 10,916	\$ -	\$ 10,916

VECTREN NORTH
CAUSE NO. 45468
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2021

UNDERGROUND STORAGE PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 3 OF 6

Line	FERC	Account	Account Title	Total	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	350.1	650.1	Land	\$ 178	100.00	\$ 178	\$ -	\$ 178
2	350.2	650.2	Rights-of-Way	337	100.00	337	-	337
3	351.2	651.2	Compressor Station Strct	553	100.00	553	-	553
4	351.3	651.3	Meas & Reg Station Strct	80	100.00	80	-	80
5	351.4	651.4	Other Structures	2,344	100.00	2,344	-	2,344
6	352	652	Wells	14,861	100.00	14,861	-	14,861
7	352.1	652.1	Storage Leaseholds & Rts	645	100.00	645	-	645
8	352.2	652.2	Reservoirs	1,605	100.00	1,605	-	1,605
9	352.3	652.3	Nonrecoverable Nat Gas	2,034	100.00	2,034	-	2,034
10	353	653	Lines	4,015	100.00	4,015	-	4,015
11	354	654	Compressor Station Equip-Fully Depreciated	5,112	100.00	5,112	-	5,112
12	354.1	654.1	Compressor Station Equip	0	100.00	0	-	0
13	355	655	Measuring & Regulating Eq	2,699	100.00	2,699	-	2,699
14	356	656	Purification Equipment	12,874	100.00	12,874	-	12,874
15			Total Underground Storage Plant	\$ 47,337	100.00	\$ 47,337	\$ -	\$ 47,337

VECTREN NORTH
CAUSE NO. 45468
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2021

TRANSMISSION PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 4 OF 6

Line	FERC	Account	Account Title	Total	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	365.1	665.1	Land and Land Rights	\$ 14,787	100.00	\$ 14,787	\$ -	\$ 14,787
2	365.2	665.2	Rights-of-Way	12,128	100.00	12,128	(1,726)	10,401
3	366.2	666.2	Meas & Reg Station Strct	617	100.00	617	-	617
4	367	667	Mains	353,804	100.00	353,804	(31,486)	322,318
5	368	668	Compressor Station Equip	0	100.00	0	-	0
6	369	669	Meas & Reg Station Equip	72,392	100.00	72,392	(98)	72,295
7	370	670	Communication Equipment	63	100.00	63	-	63
8	371	671	Other Equipment	0	100.00	0	-	0
9			Total Transmission Plant	\$ 453,791	100.00	\$ 453,791	\$ (33,310)	\$ 420,481

VECTREN NORTH
CAUSE NO. 45468
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2021

DISTRIBUTION PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 5 OF 6

Line	FERC	Account	Account Title	Total	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	374.1	674.1	Land	\$ 719	100.00	\$ 719	\$ -	\$ 719
2	374.2	674.2	Land Rights	17,301	100.00	17,301	-	17,301
3	375	675	Structures & Improvements	2,650	100.00	2,650	-	2,650
4	376	676	Mains	1,173,193	100.00	1,173,193	-	1,173,193
5	377	677	Compressor Station Equip-Fully Depreciated	1,556	100.00	1,556	-	1,556
6	377.1	677.1	Compressor Station Equip	-	100.00	0	-	0
7	378	678	Meas & Reg Station Eq-Gen	33,500	100.00	33,500	-	33,500
8	379	679	Meas & Reg Station Eq-Cit	10,588	100.00	10,588	-	10,588
9	380	680	Services	903,189	100.00	903,189	-	903,189
10	381	681	Meters	129,851	100.00	129,851	-	129,851
11	381.1	681.1	Meters-ERTs	-	100.00	0	-	0
12	382	682	Meter Installations	96,728	100.00	96,728	-	96,728
13	383	683	House Regulators	26,386	100.00	26,386	-	26,386
14	384	684	House Regulator Install	29	100.00	29	-	29
15	385	685	Indus Meas & Reg St Equip	40,298	100.00	40,298	-	40,298
16	387	687	Other Equipment	341	100.00	341	-	341
17			Total Distribution Plant	\$ 2,436,328	100.00	\$ 2,436,328	\$ -	\$ 2,436,328

VECTREN NORTH
CAUSE NO. 45468
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2021

GENERAL PLANT
(\$000 Omitted)

SCHEDULE B-2.1
PAGE 6 OF 6

Line	FERC	Account	Account Title	Total	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	389.1	689.1	Land and Land Rights	\$ 2,519	100.00	\$ 2,519	\$ -	\$ 2,519
2	390	690	Structures & Improvements	44,076	100.00	44,076	-	44,076
3	391.1	691.1	Electronic Equipment	1,524	100.00	1,524	-	1,524
4	391.2	691.2	Furniture & Fixtures	3,730	100.00	3,730	-	3,730
5	392.1	692.1	Automobiles	-	100.00	-	-	-
6	392.2	692.2	Light Trucks	20,766	100.00	20,766	-	20,766
7	392.3	692.3	Trailers	1,615	100.00	1,615	-	1,615
8	392.4	692.4	Heavy Trucks	6,783	100.00	6,783	-	6,783
9	393	693	Stores Equipment-Fully Depreciated	1,928	100.00	1,928	-	1,928
10	393.1	693.1	Stores Equipment	0	100.00	-	-	-
11	394	694	Tools, Shop & Garage Equip	15,539	100.00	15,539	-	15,539
12	395	695	Laboratory Equipment	2,962	100.00	2,962	-	2,962
13	396	696	Power Operated Equipment-Fully Depreciated	7,879	100.00	7,879	-	7,879
14	396.1	696.1	Power Operated Equipment	0	100.00	-	-	-
15	397	697	Communication Equipment	10,051	100.00	10,051	-	10,051
16	398	698	Miscellaneous Equipment	1,177	100.00	1,177	-	1,177
17			Total General Plant	\$ 120,549	100.00	\$ 120,549	\$ -	\$ 120,549
18			Total Gas Plant	\$ 3,215,459	100.00	\$ 3,215,459	\$ (33,310)	\$ 3,182,149

VECTREN NORTH
CAUSE NO. 45468
ACCUMULATED RESERVE
AS OF DECEMBER 31, 2021

SCHEDULE B-3
PAGE 1 OF 1

Line	Major Property Groupings	Beginning Balance	Depreciation	Retirement	Removal	Transfers	IT-Related Investments Adjustment	Asset Pushdown Adjustment	Customer Contract Adjustment	Ending Balance
1	Intangible Plant	\$ (1,130,386)	\$ (5,957,239)	\$ 28,815,790	\$ 529	\$ (110,334,188)	\$ -	\$ -	\$ -	\$ (88,605,494)
2										
3	Manufactured Gas Production	\$ (12,105,098)	\$ (1,270,517)	\$ 1,347,052	\$ 371,958	\$ -	\$ -	\$ -	\$ -	\$ (11,656,606)
4										
5	Natural Gas Production	\$ (198)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (198)
6										
7	Underground Storage Plant	\$ (36,838,249)	\$ (5,061,108)	\$ 2,963,009	\$ 46,507	\$ -	\$ -	\$ -	\$ -	\$ (38,889,842)
8										
9	Transmission Plant	\$ (40,776,409)	\$ (32,481,637)	\$ 778,912	\$ 1,234,039	\$ (7,900)	\$ -	\$ -	\$ 4,884,869	\$ (66,368,126)
10										
11	Distribution Plant	\$ (1,156,725,566)	\$ (255,445,058)	\$ 12,033,554	\$ 16,746,005	\$ 8,655	\$ -	\$ -	\$ -	\$ (1,383,382,411)
12										
13	General Plant	\$ (61,165,134)	\$ (17,166,810)	\$ 6,862,700	\$ (514,507)	\$ (96,242)	\$ -	\$ -	\$ -	\$ (72,079,993)
14										
15	Total	\$ (1,308,741,041)	\$ (317,382,368)	\$ 52,801,015	\$ 17,884,530	\$ (110,429,675)	\$ -	\$ -	\$ 4,884,869	\$ (1,660,982,669)

VECTREN NORTH
CAUSE NO. 45468
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2021

INTANGIBLE PLANT
(\$000 Omitted)

SCHEDULE B-3.1
PAGE 1 OF 6

Line	FERC	Account	Account Title	Company Plant Investment	Reserve Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Reserve Balances
1	301	601	Organization	\$ 34	\$ (49)	100	\$ (49)	\$ -	\$ (49)
2	302	602	Franchise and Consents	2	(3)	100	(3)	-	(3)
3	303	603	Miscellaneous Intangible Plant	42,587	22,529	100	22,529	-	22,529
4	303.2	603.2	Miscellaneous Intangible Plant - 5 Year	-	-	100	-	-	-
5	303.15	603.15	Miscellaneous Intangible Plant - 15 Year	15,647	3,998	100	3,998	-	3,998
6	303.12	603.12	Miscellaneous Intangible Plant - 12 Year	26,891	755	100	755	-	755
7	303.99	603.99	Miscellaneous Intangible Plant - Fully Depr	61,375	61,375	100	61,375	-	61,375
8			Total Intangible Plant	\$ 146,537	\$ 88,605		\$ 88,605	\$ -	\$ 88,605

VECTREN NORTH
CAUSE NO. 45468
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2021

MANUFACTURED GAS PRODUCTION
(\$000 Omitted)

SCHEDULE B-3.1
PAGE 2 OF 6

Line	FERC	Account	Account Title	Company Plant Investment	Reserve Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Reserve Balances
1	304.1	604.1	Land	\$ 187	\$ (301)	100	\$ (301)	\$ -	\$ (301)
2	304.2	604.2	Land Rights	63	-	100	-	-	-
3	305.1	605.1	Struct & Improvements	1,353	1,019	100	1,019	-	1,019
4	311.1	611.1	Liquid Petroleum Gas Eq-Fully Depreciated	9,314	10,953	100	10,953	-	10,953
5	311.2	611.2	Liquid Petroleum Gas Eq	-	-	100	-	-	-
6			Total Manufactured Gas Production	\$ 10,916	\$ 11,671		\$ 11,671	\$ -	\$ 11,671

VECTREN NORTH
CAUSE NO. 45468
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2021

UNDERGROUND STORAGE PLANT
(\$000 Omitted)

SCHEDULE B-3.1
PAGE 3 OF 6

Line	FERC	Account	Account Title	Company Plant Investment	Reserve Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Reserve Balances
1	350.1	650.1	Land	\$ 178	\$ (275)	100	\$ (275)	\$ -	\$ (275)
2	350.2	650.2	Rights-of-Way	337	(180)	100	(180)	-	(180)
3	351.2	651.2	Compressor Station Strct	553	622	100	622	-	622
4	351.3	651.3	Meas & Reg Station Strct	80	54	100	54	-	54
5	351.4	651.4	Other Structures	2,344	1,099	100	1,099	-	1,099
6	352	652	Wells	14,861	13,439	100	13,439	-	13,439
7	352.1	652.1	Storage Leaseholds & Rts	645	906	100	906	-	906
8	352.2	652.2	Reservoirs	1,605	1,609	100	1,609	-	1,609
9	352.3	652.3	Nonrecoverable Nat Gas	2,034	108	100	108	-	108
10	353	653	Lines	4,015	3,315	100	3,315	-	3,315
11	354	654	Compressor Station Equip-Fully Depreciated	5,112	5,853	100	5,853	-	5,853
12	354.1	654.1	Compressor Station Equip	-	-	100	-	-	-
13	355	655	Measuring & Regulating Eq	2,699	1,542	100	1,542	-	1,542
14	356	656	Purification Equipment	12,874	10,798	100	10,798	-	10,798
15			Total Underground Storage Plant	\$ 47,337	\$ 38,890		\$ 38,890	\$ -	\$ 38,890

VECTREN NORTH
CAUSE NO. 45468
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2021

TRANSMISSION PLANT
(\$000 Omitted)

SCHEDULE B-3.1
PAGE 4 OF 6

Line	FERC	Account	Account Title	Company Plant Investment	Reserve Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Reserve Balances
1	365.1	665.1	Land and Land Rights	\$ 14,787	\$ 0	100	\$ 0	\$ -	\$ 0
2	365.2	665.2	Rights-of-Way	10,401	2,573	100	2,573	(184)	2,390
3	366.2	666.2	Meas & Reg Station Strct	617	151	100	151	-	151
4	367	667	Mains	322,318	54,928	100	54,928	(4,694)	50,235
5	368	668	Compressor Station Equip	-	-	100	-	-	-
6	369	669	Meas & Reg Station Equip	72,295	13,585	100	13,585	(7)	13,578
7	370	670	Communication Equipment	63	15	100	15	-	15
8	371	671	Other Equipment	-	-	100	-	-	-
9			Total Transmission Plant	\$ 420,481	\$ 71,253		\$ 71,253	\$ (4,885)	\$ 66,368

VECTREN NORTH
CAUSE NO. 45468
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2021

DISTRIBUTION PLANT
(\$000 Omitted)

SCHEDULE B-3.1
PAGE 5 OF 6

Line	FERC	Account	Account Title	Company Plant Investment	Reserve Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Reserve Balances
1	374.1	674.1	Land	\$ 719	\$ (746)	100	\$ (746)	\$ -	\$ (746)
2	374.2	674.2	Land Rights	17,301	9,139	100	9,139	-	9,139
3	375	675	Structures & Improvements	2,650	3,022	100	3,022	-	3,022
4	376	676	Mains	1,173,193	531,746	100	531,746	-	531,746
5	377	677	Compressor Station Equip-Fully Depreciated	1,556	2,520	100	2,520	-	2,520
6	377.1	677.1	Compressor Station Equip	-	-	100	-	-	-
7	378	678	Meas & Reg Station Eq-Gen	33,500	21,845	100	21,845	-	21,845
8	379	679	Meas & Reg Station Eq-Cit	10,588	9,597	100	9,597	-	9,597
9	380	680	Services	903,189	641,433	100	641,433	-	641,433
10	381	681	Meters	129,851	32,667	100	32,667	-	32,667
11	381.1	681.1	Meters-ERTs	-	-	100	-	-	-
12	382	682	Meter Installations	96,728	70,019	100	70,019	-	70,019
13	383	683	House Regulators	26,386	22,667	100	22,667	-	22,667
14	384	684	House Regulator Install	29	21	100	21	-	21
15	385	685	Indus Meas & Reg St Equip	40,298	39,452	100	39,452	-	39,452
16	387	687	Other Equipment	341	(1)	100	(1)	-	(1)
17			Total Distribution Plant	\$ 2,436,328	\$ 1,383,382		\$ 1,383,382	\$ -	\$ 1,383,382

VECTREN NORTH
CAUSE NO. 45468
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2021

GENERAL PLANT
(\$000 Omitted)

SCHEDULE B-3.1
PAGE 6 OF 6

Line	FERC	Account	Account Title	Company Plant Investment	Reserve Balances				
					Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Reserve Balances
1	389.1	689.1	Land and Land Rights	\$ 2,519	\$ -	100	\$ -	\$ -	\$ -
2	390	690	Structures & Improvements	44,076	20,630	100	20,630	-	20,630
3	391.1	691.1	Electronic Equipment	1,524	1,242	100	1,242	-	1,242
4	391.2	691.2	Furniture & Fixtures	3,730	1,567	100	1,567	-	1,567
5	392.1	692.1	Automobiles	-	(110)	100	(110)	-	(110)
6	392.2	692.2	Light Trucks	20,766	16,346	100	16,346	-	16,346
7	392.3	692.3	Trailers	1,615	999	100	999	-	999
8	392.4	692.4	Heavy Trucks	6,783	4,962	100	4,962	-	4,962
9	393	693	Stores Equipment-Fully Depreciated	1,928	1,357	100	1,357	-	1,357
10	393.1	693.1	Stores Equipment	-	-	100	-	-	-
11	394	694	Tools, Shop & Garage Equip	15,539	7,205	100	7,205	-	7,205
12	395	695	Laboratory Equipment	2,962	2,334	100	2,334	-	2,334
13	396	696	Power Operated Equipment-Fully Depreciated	7,879	9,945	100	9,945	-	9,945
14	396.1	696.1	Power Operated Equipment	-	-	100	-	-	-
15	397	697	Communication Equipment	10,051	5,265	100	5,265	-	5,265
16	398	698	Miscellaneous Equipment	1,177	339	100	339	-	339
17			Total General Plant	\$ 120,549	\$ 72,080		\$ 72,080	\$ -	\$ 72,080
18			Total Gas Plant	\$ 3,182,149	\$ 1,665,867		\$ 1,665,868	\$ (4,885)	\$ 1,660,983

VECTREN NORTH
CAUSE NO. 45468
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2021

INTANGIBLE PLANT
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 1 OF 6

Line (A)	FERC (B-1)	Account (B-2)	Account Title (C)	Plant Investment (D)	Accumulated Balance (E)	(1) Current Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	(2) Proposed Accrual Rate (H)	Calculated Depreciation Expense (I=DxH)	(2) Net Salvage % (J)	(2) Average Service Life (K)	(2) Curve Form (L)
1	301	601	Organization	\$ 34	\$ (49)	0.00%	\$ -	0.00%	\$ -	0.00%	0	0
2	302	602	Franchise and Consents	2	(3)	0.00%	-	0.00%	-	0.00%	0	0
3	303	603	Miscellaneous Intangible Plant	42,587	22,529	10.00%	4,259	10.00%	4,259	0.00%	0	0
4	303.2	603.2	Miscellaneous Intangible Plant - 5 Year	0	0	20.00%	-	20.00%	-	0.00%	0	0
5	303.15	603.15	Miscellaneous Intangible Plant - 15 Year	15,647	3,998	6.67%	1,043	6.67%	1,043	0.00%	0	0
6	303.12	603.12	Miscellaneous Intangible Plant - 12 Year	26,891	755	8.33%	2,241	8.33%	2,241	0.00%	0	0
7	303.99	603.99	Miscellaneous Intangible Plant - Fully Depr	61,375	61,375	0.00%	-	0.00%	-	0.00%	0	0
8			Total Intangible Plant	\$ 146,537	\$ 88,605	5.15%	\$ 7,543	5.15%	\$ 7,543			

- (1) Accrual rates authorized in Cause No. 39353 and re-authorized in Cause Nos. 42598 and 43298.
(2) Accrual rates, net salvage percentage, average life group and curve form adjusted as proposed in this proceeding.
(3) Miscellaneous Intangible Plant class not included in the depreciation study.
(4) Miscellaneous Intangible Plant - all new investments will capture 10%, 12% or 15% depreciation rate.

VECTREN NORTH
CAUSE NO. 45468
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2021

MANUFACTURED GAS PRODUCTION
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 2 OF 6

Line (A)	FERC (B-1)	Account (B-2)	Account Title (C)	Plant Investment (D)	Accumulated Balance (E)	(1) Current Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	(2) Proposed Accrual Rate (H)	Calculated Depreciation Expense (I=DxH)	(2) Net Salvage % (J)	(2) Average Service Life (K)	(2) Curve Form (L)
1	304.1	604.1	Land	\$ 187	\$ (301)	0.00%	\$ -	0.00%	\$ -	0.00%	0	0
2	304.2	604.2	Land Rights	63	-	0.00%	-	0.00%	-	0.00%	0	0
3	305.1	605.1	Struct & Improvements	1,353	1,019	3.74%	51	0.95%	13	-5.00%	45	R3
4	311.1	611.1	Liquid Petroleum Gas Eq-Fully Depreciated	9,314	10,953	3.75%	349	0.00%	-	-5.00%	45	R3
5	311.2	611.2	Liquid Petroleum Gas Eq	-	-	0.00%	-	2.79%	-	-5.00%	45	R3
6			Total Manufactured Gas Production Plant	\$ 10,916	\$ 11,671	3.66%	\$ 400	0.12%	\$ 13			

(1) Accrual rates authorized in Cause No. 39353 and re-authorized in Cause Nos. 42598 and 43298.

(2) Accrual rates, net salvage percentage, average life group and curve form adjusted as proposed in this proceeding.

VECTREN NORTH
CAUSE NO. 45468
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2021

UNDERGROUND STORAGE PLANT
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 3 OF 6

Line (A)	FERC (B-1)	Account (B-2)	Account Title (C)	Plant Investment (D)	Accumulated Balance (E)	(1) Current Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	(2) Proposed Accrual Rate (H)	Calculated Depreciation Expense (I=DxH)	(2) Net Salvage % (J)	(2) Average Service Life (K)	(2) Curve Form (L)
1	350.1	650.1	Land	\$ 178	\$ (275)	0.00%	\$ -	0.00%	\$ -	0.00%	0	0
2	350.2	650.2	Rights-of-Way	337	(180)	2.66%	9	2.63%	9	0.00%	65	R4
3	351.2	651.2	Compressor Station Strct	553	622	3.65%	20	0.12%	1	-10.00%	50	R2.5
4	351.3	651.3	Meas & Reg Station Strct	80	54	4.22%	3	2.64%	2	-10.00%	50	R3
5	351.4	651.4	Other Structures	2,344	1,099	3.54%	83	1.83%	43	-10.00%	40	R2
6	352	652	Wells	14,861	13,439	3.50%	520	0.17%	25	-10.00%	60	R3
7	352.1	652.1	Storage Leaseholds & Rts	645	906	2.53%	16	2.26%	15	0.00%	60	R4
8	352.2	652.2	Reservoirs	1,605	1,609	3.05%	49	0.33%	5	-5.00%	55	R4
9	352.3	652.3	Nonrecoverable Nat Gas	2,034	108	2.95%	60	1.11%	23	0.00%	55	R4
10	353	653	Lines	4,015	3,315	3.28%	132	0.67%	27	-10.00%	50	R2
11	354	654	Compressor Station Equip-Fully Depreciated	5,112	5,853	4.58%	234	0.00%	-	-5.00%	45	R4
12	354.1	654.1	Compressor Station Equip	-	-	0.00%	-	2.52%	-	-5.00%	45	R4
13	355	655	Measuring & Regulating Eq	2,699	1,542	4.65%	125	1.09%	29	-5.00%	45	S0
14	356	656	Purification Equipment	12,874	10,798	4.52%	582	0.49%	63	-5.00%	55	R2.5
15			Total Underground Storage Plant	\$ 47,337	\$ 38,890	3.87%	\$ 1,834	0.51%	\$ 242			

(1) Accrual rates authorized in Cause No. 39353 and re-authorized in Cause Nos. 42598 and 43298.

(2) Accrual rates, net salvage percentage, average life group and curve form adjusted as proposed in this proceeding.

VECTREN NORTH
CAUSE NO. 45468
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2021

TRANSMISSION PLANT
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 4 OF 6

Line (A)	FERC (B-1)	Account (B-2)	Account Title (C)	Plant Investment (D)	Accumulated Balance (E)	(1) Current Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	(2) Proposed Accrual Rate (H)	Calculated Depreciation Expense (I=DxH)	(2) Net Salvage % (J)	(2) Average Service Life (K)	(2) Curve Form (L)
1	365.1	665.1	Land and Land Rights	\$ 14,787	\$ 0	0.00%	\$ -	0.00%	\$ -	0.00%	0	0
2	365.2	665.2	Rights-of-Way	10,401	2,390	2.06%	214	1.34%	139	0.00%	70	R4
3	366.2	666.2	Meas & Reg Station Strct	617	151	4.22%	26	2.10%	13	-5.00%	45	R3
4	367	667	Mains	322,318	50,235	2.84%	9,154	1.71%	5,512	-25.00%	70	R2.5
5	368	668	Compressor Station Equip	-	-	4.22%	-	2.52%	-	0.00%	0	0
6	369	669	Meas & Reg Station Equip	72,295	13,578	3.76%	2,718	2.65%	1,916	-25.00%	45	R2.5
7	370	670	Communication Equipment	63	15	3.97%	2	5.72%	4	0.00%	20	L3
8			Total Transmission Plant	\$ 420,481	\$ 66,368	2.88%	\$ 12,115	1.80%	\$ 7,583			

(1) Accrual rates authorized in Cause No. 39353 and re-authorized in Cause Nos. 42598 and 43298.

(2) Accrual rates, net salvage percentage, average life group and curve form adjusted as proposed in this proceeding.

VECTREN NORTH
CAUSE NO. 45468
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2021

DISTRIBUTION PLANT
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 5 OF 6

Line (A)	FERC (B-1)	Account (B-2)	Account Title (C)	Plant Investment (D)	Accumulated Balance (E)	(1) Current Accrual Rate (F)	Calculated Depreciation Expense (G=DxF)	(2) Proposed Accrual Rate (H)	Calculated Depreciation Expense (I=DxH)	(2) Net Salvage % (J)	(2) Average Service Life (K)	(2) Curve Form (L)
1	374.1	674.1	Land	\$ 719	\$ (746)	0.00%	\$ -	0.00%	\$ -	0.00%	0	0
2	374.2	674.2	Land Rights	17,301	9,139	2.06%	356	0.89%	154	0.00%	70	R4
3	375	675	Structures & Improvements	2,650	3,022	3.46%	92	0.97%	26	-15.00%	60	R3
4	376	676	Mains	1,173,193	531,746	2.84%	33,319	1.63%	19,123	-40.00%	70	R4
5	377	677	Compressor Station Equip-Fully Depreciated	1,556	2,520	4.01%	62	0.00%	-	-5.00%	45	R4
6	377.1	677.1	Compressor Station Equip	-	-	0.00%	-	2.52%	-	-5.00%	45	R4
7	378	678	Meas & Reg Station Eq-Gen	33,500	21,845	3.38%	1,132	1.73%	580	-40.00%	65	R3
8	379	679	Meas & Reg Station Eq-Cit	10,588	9,597	3.76%	398	1.38%	146	-40.00%	60	R2.5
9	380	680	Services	903,189	641,433	5.25%	47,417	3.96%	35,766	-120.00%	51	R3
10	381	681	Meters	129,851	32,667	2.62%	3,402	3.61%	4,688	-10.00%	35	S1
11	382	682	Meter Installations	96,728	70,019	5.32%	5,146	4.26%	4,121	-100.00%	45	R3
12	383	683	House Regulators	26,386	22,667	4.83%	1,274	1.38%	364	-30.00%	50	R4
13	384	684	House Regulator Install	29	21	4.83%	1	0.95%	0	0.00%	50	R4
14	385	685	Indus Meas & Reg St Equip	40,298	39,452	3.90%	1,572	0.89%	359	-20.00%	55	R2.5
15	387	687	Other Equipment	341	(1)	3.81%	13	7.48%	25	0.00%	25	R4
16			Total Distribution Plant	\$ 2,436,328	\$ 1,383,382	3.87%	\$ 94,185	2.68%	\$ 65,351			

(1) Accrual rates authorized in Cause No. 39353 and re-authorized in Cause Nos. 42598 and 43298.

(2) Accrual rates, net salvage percentage, average life group and curve form adjusted as proposed in this proceeding.

VECTREN NORTH
CAUSE NO. 45468
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNTS, FUNCTIONAL CLASS OR MAJOR PROPERTY GROUP
AS OF DECEMBER 31, 2021

GENERAL PLANT
(\$000 Omitted)

SCHEDULE B-3.2
PAGE 6 OF 6

Line	FERC	Account	Account Title	Plant	Accumulated	(1)	Calculated	(2)	Calculated	(2)	(2)	(2)
(A)	(B-1)	(B-2)	(C)	Investment	Balance	Current	Depreciation	Proposed	Depreciation	Net	Average	Curve
				(D)	(E)	Accrual	Expense	Accrual	Expense	Salvage %	Service Life	Form
						Rate	(G=DxF)	Rate	(I=DxH)	(J)	(K)	(L)
1	389.1	689.1	Land and Land Rights	\$ 2,519	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	0	0
2	390	690	Structures & Improvements	44,076	20,630	2.88%	1,269	1.50%	661	-15.00%	60	S0
3	391.1	691.1	Electronic Equipment	1,524	1,242	12.86%	196	8.94%	136	0.00%	10	SQ
4	391.2	691.2	Furniture & Fixtures	3,730	1,567	3.50%	131	6.24%	233	0.00%	20	SQ
5	392.1	692.1	Automobiles	-	(110)	0.00%	-	0.00%	-	0.00%	0	0
6	392.2	692.2	Light Trucks	20,766	16,346	10.08%	2,093	2.41%	500	5.00%	14	L2
7	392.3	692.3	Trailers	1,615	999	5.45%	88	3.16%	51	0.00%	21	L2
8	392.4	692.4	Heavy Trucks	6,783	4,962	10.08%	684	1.91%	130	10.00%	18	S2
9	393	693	Stores Equipment-Fully Depreciated	1,928	1,357	3.11%	60	0.00%	-	0.00%	25	SQ
10	393.1	693.1	Stores Equipment	-	-	0.00%	-	4.00%	-	0.00%	25	SQ
11	394	694	Tools, Shop & Garage Equip	15,539	7,205	3.99%	620	3.31%	514	0.00%	25	SQ
12	395	695	Laboratory Equipment	2,962	2,334	4.40%	130	1.12%	33	0.00%	20	SQ
13	396	696	Power Operated Equipment-Fully Depreciated	7,879	9,945	7.29%	574	0.00%	-	0.00%	25	S2
14	396.1	696.1	Power Operated Equipment	-	-	0.00%	-	4.64%	-	0.00%	25	S2
15	397	697	Communication Equipment	10,051	5,265	3.97%	399	5.18%	521	0.00%	15	SQ
16	398	698	Miscellaneous Equipment	1,177	339	3.81%	45	4.92%	58	0.00%	20	SQ
17			Total General Plant	\$ 120,549	\$ 72,080	5.22%	\$ 6,289	2.35%	\$ 2,837			

(1) Accrual rates authorized in Cause No. 39353 and re-authorized in Cause Nos. 42598 and 43298.

(2) Accrual rates, net salvage percentage, average life group and curve form adjusted as proposed in this proceeding.

18	Total Gas Plant	\$ 3,182,149	\$ 1,660,983	3.85%	\$ 122,367	2.63%	\$ 83,569
19	Less: Transportation Equipment (2) - Sum (Lines 5-8)				(2,865)		(681)
20	for General Plant				<u>119,502</u>		<u>82,888</u>
	Depreciation Expense (Line 16 + Line 17)				<u>119,502</u>		<u>82,888</u>

VECTREN NORTH
CAUSE NO. 45468
OTHER RATE BASE ITEMS SUMMARY
AS OF DECEMBER 31, 2021

SCHEDULE B-4
PAGE 1 OF 1

Line	FERC	Rate Base Component	Reference	Source	Amount
1	114.0	Acquisition Adjustment	WPB-4.1	Cause No 38918 / 38302	\$ 20,299,804
2	115.0	Acquisition Adjustment - Amort	WPB-4.1	Cause No 38918 / 38302	\$ (15,813,182)
3			Sum of Lines 1 - 2		<u>\$ 4,486,622</u>
4	117.1	Gas Stored - Based Gas	WPB-4.2	G/L 13 Month Average	\$ 9,393,638
5	154.0	Utility Material & Supplies	WPB-4.2	G/L 13 Month Average	\$ 3,015,337
6	163.0	Store Expense	WPB-4.2	G/L 13 Month Average	\$ 954,638
7	151.0	Liquefied Petroleum Gas	WPB-4.2	G/L 13 Month Average	\$ 1,297,271
8	164.1	Gas in Underground Storage	WPB-4.2	G/L 13 Month Average	\$ 13,600,709
9	165.0	Prepaid Gas Delivery	WPB-4.2	G/L 13 Month Average	\$ 17,714,260
10	182.3	PISCC - BS/CI	WPB-4.3	Cause No 43112	\$ 22,271,846
11	182.3	PISCC - CSIA	WPB-4.3	Cause No 44430	<u>\$ 30,557,602</u>
12			Sum of Lines 4 - 11		<u>\$ 98,805,301</u>
13		TOTAL	Line 3 + 12		<u>\$ 103,291,923</u>

SECTION C
OPERATING INCOME
VECTREN NORTH
CAUSE NO. 45468
TEST YEAR: 12 MONTHS ENDING DECEMBER 31, 2021

SCHEDULES:

SCHEDULE C-1	PRO FORMA INCOME STATEMENT
SCHEDULE C-1.1	CURRENT AND ADJUSTED INCOME STATEMENT BY FERC ACCOUNT
SCHEDULE C-2	ADJUSTED TEST YEAR NET OPERATING INCOME
SCHEDULE C-2.1	OPERATING REVENUE AND EXPENSES BY ACCOUNTS
SCHEDULE C-3	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
SCHEDULE C-3.1	ANNUALIZED REVENUE-ADJUST TEST YEAR CUSTOMERS SERVICE CHARGE REVENUE
SCHEDULE C-3.2	ANNUALIZED REVENUE-WEATHER NORMALIZATION ADJUSTMENT
SCHEDULE C-3.3	ANNUALIZED REVENUE-LARGE CUSTOMER VOLUMETRIC ADJUSTMENTS
SCHEDULE C-3.4	ANNUALIZED REVENUE-CSIA RECOVERY SYNCHRONIZATION
SCHEDULE C-3.5	ANNUALIZED REVENUE-SALES RECONCILIATION COMPONENT RIDER SYNCHRONIZATION
SCHEDULE C-3.6	ANNUALIZED REVENUE-ENERGY EFFICIENCY FUNDING COMPONENT RIDER SYNCHRONIZATION
SCHEDULE C-3.7	ANNUALIZED REVENUE-UNIVERSAL SERVICE FUND RIDER SYNCHRONIZATION
SCHEDULE C-3.8	ANNUALIZED REVENUE-GAS COST SYNCHRONIZATION
SCHEDULE C-3.9	ANNUALIZED REVENUE-MISCELLANEOUS REVENUE
SCHEDULE C-3.10	INFORMATION TECHNOLOGY-RELATED INVESTMENTS EXPENSES
SCHEDULE C-3.11	COVID-19 RELATED EXPENSES
SCHEDULE C-3.12	RATE CASE EXPENSE
SCHEDULE C-3.13	IURC ASSESSMENT FEES
SCHEDULE C-3.14	MISCELLANEOUS ADJUSTMENTS
SCHEDULE C-3.15	UNCOLLECTIBLE ACCOUNTS EXPENSE
SCHEDULE C-3.16	SHARED SERVICES EXPENSE
SCHEDULE C-3.17	ANNUALIZED DEPRECIATION EXPENSE
SCHEDULE C-3.18	CSIA PROGRAM 20% DEFERRAL AMORTIZATION
SCHEDULE C-3.19	CSIA PROGRAM EXPENSE AMORTIZATION
SCHEDULE C-3.20	BARE STEEL CAST IRON PROGRAM EXPENSE AMORTIZATION
SCHEDULE C-3.21	ANNUALIZED PROPERTY TAX EXPENSE
SCHEDULE C-3.22	UTILITY RECEIPTS TAX EXPENSE
SCHEDULE C-3.23	STATE INCOME TAX EXPENSE
SCHEDULE C-3.24	FEDERAL INCOME TAX EXPENSE
SCHEDULE C-4	ADJUSTED STATE INCOME TAXES
SCHEDULE C-4.1	DEVELOPMENT OF STATE INCOME TAXES BEFORE ADJUSTMENTS
SCHEDULE C-5	ADJUSTED FEDERAL INCOME TAXES
SCHEDULE C-5.1	DEVELOPMENT OF FEDERAL INCOME TAXES BEFORE ADJUSTMENTS

VECTREN NORTH
CAUSE NO. 45468
PRO FORMA INCOME STATEMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-1
PAGE 1 OF 1

Line	Description	Adjusted Revenues and Expenses (A)	Proposed Increase (B)	Pro Forma Revenue and Expenses (C)
1	Operating Revenues	\$ 614,078,002	\$ (7,647,643)	\$ 606,430,359
2				
3	Operating Expenses			
4	Operation & Maintenance	\$ 381,062,768	\$ (41,861)	\$ 381,020,907
5	Depreciation & Amortization	97,128,115	-	97,128,115
6	Property Taxes	13,003,753	-	13,003,753
7	Revenue Taxes	8,560,970	(106,617)	8,454,353
8	State Income Taxes	3,599,786	(372,683)	3,227,102
9	Operating Expenses before Federal Income Taxes	<u>\$ 503,355,392</u>	<u>\$ (521,161)</u>	<u>\$ 502,834,230</u>
10				
11	Federal Income Taxes	<u>\$ 6,511,791</u>	<u>\$ (1,496,561)</u>	<u>\$ 5,015,230</u>
12				
13	Total Operating Expenses	<u>\$ 509,867,183</u>	<u>\$ (2,017,722)</u>	<u>\$ 507,849,461</u>
14				
15	Net Operating Income	<u>\$ 104,210,820</u>	<u>\$ (5,629,921)</u>	<u>\$ 98,580,899</u>
16				
17	Rate Base	<u>\$ 1,624,458,189</u>		<u>\$ 1,624,458,189</u>
18				
19	Rate of Return	<u>6.42%</u>		<u>6.07%</u>

VECTREN NORTH
CAUSE NO. 45468
CURRENT AND ADJUSTED INCOME STATEMENT BY FERC ACCOUNT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-1.1
PAGE 1 OF 9

		[A]	[B]	[C]=[A]+[B]		[D]	[E]=[C]+[D]	
Line	FERC	Classification and Description	Test Year Unadjusted	Pro Forma Adjustments	Pro Forma at Present Rates	Increase	Pro Forma at Proposed Rates	
1		REVENUE						
2		Retail Revenue						
3	480	Residential	\$ 425,809,349	\$ (13,845,030)	\$ 411,964,319	\$ (3,065,986)	\$	408,898,333
		Rate 220	\$ 151,859,114	\$ (4,694,496)	\$ 147,164,617	\$ (605,627)	\$	146,558,990
4	481	Commercial/Industrial	\$ 151,859,114	\$ (4,694,496)	\$ 147,164,617	\$ (605,627)	\$	146,558,990
5	489.2	Transported Gas Revenue	\$ 57,020,180	\$ (7,281,812)	\$ 49,738,368	\$ (3,976,030)	\$	45,762,338
6		Total Retail Revenue	\$ 634,688,643	\$ (25,821,339)	\$ 608,867,304	\$ (7,647,643)	\$	601,219,660
7		Other Revenue						
8	487	Forfeited Discounts	\$ 3,499,295	\$ 135,729	\$ 3,635,024	\$ -	\$	3,635,024
9	488	Misc Service Revenue	\$ 1,575,675	\$ -	\$ 1,575,675	\$ -	\$	1,575,675
10		Total Other Revenue	\$ 5,074,970	\$ 135,729	\$ 5,210,699	\$ -	\$	5,210,699
11		Total Revenue	\$ 639,763,613	\$ (25,685,611)	\$ 614,078,002	\$ (7,647,643)	\$	606,430,359
12		Check Total	\$ -			\$ (0)		
13								
14		OPERATING EXPENSES						
15		Manufactured Gas Production						
16		Operation						
17	712	Other Power Expenses	\$ 5	\$ -	\$ 5	\$ -	\$	5
18	717	Liquefied Petroleum Gas Expenses	\$ 68,413	\$ -	\$ 68,413	\$ -	\$	68,413
19	735	Misc Production Expenses	\$ 18,715	\$ -	\$ 18,715	\$ -	\$	18,715
20		Total Operation	\$ 87,133	\$ -	\$ 87,133	\$ -	\$	87,133
21		Maintenance						
22	741	Maint of Structures & Improvements	\$ 16,253	\$ -	\$ 16,253	\$ -	\$	16,253
23	742	Maint of Production Equipment	\$ 234,309	\$ -	\$ 234,309	\$ -	\$	234,309
24		Total Maintenance	\$ 250,562	\$ -	\$ 250,562	\$ -	\$	250,562
25		Total Manufactured Gas Production Expenses	\$ 337,695	\$ -	\$ 337,695	\$ -	\$	337,695
26								
27		Stored Gas Expenses						
28		Operation						
29	814	Operation Supervision and Engineering	\$ 1,385,947	\$ (8,516)	\$ 1,377,432	\$ -	\$	1,377,432
30	815	Maps and Records	\$ 6,157	\$ -	\$ 6,157	\$ -	\$	6,157
31	816	Wells Expenses	\$ 811,810	\$ (6,390)	\$ 805,420	\$ -	\$	805,420
32	817	Lines Expenses	\$ 107,927	\$ -	\$ 107,927	\$ -	\$	107,927
33	818	Compressor Station Expenses	\$ 148,264	\$ -	\$ 148,264	\$ -	\$	148,264
34	819	Compressor Station Fuel & Power	\$ 2	\$ -	\$ 2	\$ -	\$	2
35	820	Measuring and Regulating Station Expenses	\$ 485	\$ -	\$ 485	\$ -	\$	485
36	821	Purification Expenses	\$ 483,949	\$ -	\$ 483,949	\$ -	\$	483,949
37	826	Rents	\$ 172,875	\$ -	\$ 172,875	\$ -	\$	172,875
38		Total Operation	\$ 3,117,418	\$ (14,905)	\$ 3,102,513	\$ -	\$	3,102,513
39		Maintenance						
40	831	Maint. of Structures and Improvements	\$ 56,110	\$ -	\$ 56,110	\$ -	\$	56,110
41	832	Maint. of Wells	\$ 182,664	\$ (17)	\$ 182,646	\$ -	\$	182,646
42	833	Maint. of Lines	\$ 200,407	\$ -	\$ 200,407	\$ -	\$	200,407
43	834	Maint. of Compressor Station Equipment	\$ 577,966	\$ (10,409)	\$ 567,557	\$ -	\$	567,557
44	835	Maint. of Measuring and Regulating Station Equipment	\$ 508	\$ -	\$ 508	\$ -	\$	508
45	836	Maint. of Purification Equipment	\$ 370,913	\$ -	\$ 370,913	\$ -	\$	370,913
46		Total Maintenance	\$ 1,388,568	\$ (10,426)	\$ 1,378,142	\$ -	\$	1,378,142
47		Total Stored Gas Expenses	\$ 4,505,986	\$ (25,331)	\$ 4,480,655	\$ -	\$	4,480,655
48								
49		Transmission Expenses						
50		Operation						
51	850	Operation Supervision and Engineering	\$ 4,348,471	\$ (45,818)	\$ 4,302,653	\$ -	\$	4,302,653
52	851	System Control and Load Dispatching	\$ 147,335	\$ -	\$ 147,335	\$ -	\$	147,335
53	853	Compressor Station Labor & Expenses	\$ 5,423	\$ -	\$ 5,423	\$ -	\$	5,423
54	856	Mains Expenses	\$ 4,445,684	\$ (103,466)	\$ 4,342,218	\$ -	\$	4,342,218
55	857	Measuring and Regulating Station Expenses	\$ 1,247,206	\$ -	\$ 1,247,206	\$ -	\$	1,247,206
56	860	Rents	\$ 115,675	\$ -	\$ 115,675	\$ -	\$	115,675
57		Total Operation	\$ 10,309,794	\$ (149,284)	\$ 10,160,510	\$ -	\$	10,160,510
58		Maintenance						
59	862	Maint. of Structures and Improvements	\$ 140,060	\$ -	\$ 140,060	\$ -	\$	140,060
60	863	Maint. of Mains	\$ 1,431,207	\$ (335,068)	\$ 1,096,139	\$ -	\$	1,096,139
61	865	Maint. of Measuring and Regulating Station Expenses	\$ 662,715	\$ -	\$ 662,715	\$ -	\$	662,715
62	867	Maint. of Other Equipment	\$ 1,985	\$ -	\$ 1,985	\$ -	\$	1,985
63		Total Maintenance	\$ 2,235,968	\$ (335,068)	\$ 1,900,899	\$ -	\$	1,900,899
64		Total Transmission Expenses	\$ 12,545,761	\$ (484,352)	\$ 12,061,409	\$ -	\$	12,061,409

VECTREN NORTH
CAUSE NO. 45468
CURRENT AND ADJUSTED INCOME STATEMENT BY FERC ACCOUNT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-1.1
PAGE 2 OF 9

		[A]	[B]	[C]=[A]+[B]		[D]	[E]=[C]+[D]	
Line	FERC	Classification and Description	Test Year Unadjusted	Pro Forma Adjustments	Pro Forma at Present Rates	Increase	Pro Forma at Proposed Rates	
65		Distribution Expenses						
66		Operation						
67	870	Operation Supervision and Engineering	\$ 9,565,551	\$ (40,726)	\$ 9,524,826	\$ -	\$	9,524,826
68	874	Mains and Services Expenses	\$ 17,852,967	\$ (57,142)	\$ 17,795,825	\$ -	\$	17,795,825
69	875	Meas. and Regulating Station Expenses - General	\$ 1,571,261	\$ -	\$ 1,571,261	\$ -	\$	1,571,261
70	878	Removing and Resetting Meters	\$ 4,513,549	\$ -	\$ 4,513,549	\$ -	\$	4,513,549
71	879	Customer Installation Expenses	\$ 3,899,025	\$ -	\$ 3,899,025	\$ -	\$	3,899,025
72	880	Other Expenses	\$ 8,809,036	\$ (4)	\$ 8,809,032	\$ -	\$	8,809,032
73	881	Rents	\$ 44,978	\$ -	\$ 44,978	\$ -	\$	44,978
74		Total Operation	\$ 46,256,368	\$ (97,872)	\$ 46,158,496	\$ -	\$	46,158,496
75		Maintenance						
76	885	Maint. Supervision and Engineering	\$ 1,217,571	\$ -	\$ 1,217,571	\$ -	\$	1,217,571
77	886	Maint. of Structures and Improvements	\$ 671,144	\$ -	\$ 671,144	\$ -	\$	671,144
78	887	Maint. of Mains	\$ 4,299,293	\$ 1,150,265	\$ 5,449,558	\$ -	\$	5,449,558
79	888	Maintenance of Compressor Station Equip	\$ 689	\$ -	\$ 689	\$ -	\$	689
80	889	Maint. of Meas. and Reg. Station Equip. - General	\$ 175,120	\$ -	\$ 175,120	\$ -	\$	175,120
81	892	Maintenance of Services	\$ 1,512,802	\$ -	\$ 1,512,802	\$ -	\$	1,512,802
82	893	Maintenance of Meters and House Regulators	\$ 551,317	\$ -	\$ 551,317	\$ -	\$	551,317
83	894	Maintenance of Other Equipment	\$ 512,975	\$ -	\$ 512,975	\$ -	\$	512,975
84		Total Maintenance	\$ 8,940,911	\$ 1,150,265	\$ 10,091,176	\$ -	\$	10,091,176
85		Total Distribution Expenses	\$ 55,197,279	\$ 1,052,393	\$ 56,249,672	\$ -	\$	56,249,672
86								
87		Customer Accounts Expense						
88		Operation						
89	901	Supervision	\$ 313,968	\$ -	\$ 313,968	\$ -	\$	313,968
90	902	Meter Reading Expenses	\$ 2,235,325	\$ -	\$ 2,235,325	\$ -	\$	2,235,325
91	903	Customers Billing and Accounting	\$ 6,808,602	\$ -	\$ 6,808,602	\$ -	\$	6,808,602
92	904	Uncollectible Accounts	\$ 3,040,669	\$ (1,010,174)	\$ 2,030,495	\$ (32,120)	\$	1,998,375
93	905	Miscellaneous Customer Accounts Expenses	\$ 817,270	\$ -	\$ 817,270	\$ -	\$	817,270
94		Total Customer Accounts Expense	\$ 13,215,835	\$ (1,010,174)	\$ 12,205,661	\$ (32,120)	\$	12,173,541
95								
96		Customer Service and Information Expense						
97		Operation						
98	908	Customer Assistance Expenses	\$ 215,765	\$ -	\$ 215,765	\$ -	\$	215,765
99	909	Informational & Instructional Advertising	\$ 49,000	\$ -	\$ 49,000	\$ -	\$	49,000
100	910	Misc. Customer Service & Informational	\$ 119,320	\$ -	\$ 119,320	\$ -	\$	119,320
101	912	Demonstration and Selling Expenses	\$ 459,085	\$ -	\$ 459,085	\$ -	\$	459,085
102	913	All Other	\$ 5,707,743	\$ (261,673)	\$ 5,446,069	\$ -	\$	5,446,069
103		Total Customer Service and Information Expense	\$ 6,550,913	\$ (261,673)	\$ 6,289,240	\$ -	\$	6,289,240
104								
105		Sales Expense						
106		Operation						
107	916	Total Miscellaneous Sales Expenses	\$ 35,996	\$ -	\$ 35,996	\$ -	\$	35,996
108		Total Sales Expense	\$ 35,996	\$ -	\$ 35,996	\$ -	\$	35,996

VECTREN NORTH
CAUSE NO. 45468
CURRENT AND ADJUSTED INCOME STATEMENT BY FERC ACCOUNT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-1.1
PAGE 3 OF 9

			[A]	[B]	[C]=[A]+[B]	[D]	[E]=[C]+[D]
Line	FERC Account	Classification and Description	Test Year Unadjusted	Pro Forma Adjustments	Pro Forma at Present Rates	Increase	Pro Forma at Proposed Rates
109		Administrative and General Expenses					
110		Operation					
111	920	Administrative and General Salaries	\$ 17,883,679	\$ (327,464)	\$ 17,556,215	\$ -	\$ 17,556,215
112	921	Office Supplies and Expenses	\$ 8,810,318	\$ (7,877,536)	\$ 932,782	\$ -	\$ 932,782
113	922	Administrative Expenses Transferred - Company	\$ (2,211,000)	\$ -	\$ (2,211,000)	\$ -	\$ (2,211,000)
114	923	Outside Services Employed	\$ 3,466,372	\$ (91,939)	\$ 3,374,433	\$ -	\$ 3,374,433
115	923	Vectren Corporate Administrative Expenses Allocation	\$ 17,330,876	\$ (11,510,406)	\$ 5,820,470	\$ -	\$ 5,820,470
116	924	Property Insurance	\$ 748,505	\$ -	\$ 748,505	\$ -	\$ 748,505
117	925	Injuries and Damages	\$ 2,026,617	\$ 1,030,586	\$ 3,057,203	\$ -	\$ 3,057,203
118	926	Employee Pensions and Benefits	\$ 19,400	\$ -	\$ 19,400	\$ -	\$ 19,400
119	928	Regulatory Commission Expenses	\$ 820,000	\$ 178,790	\$ 998,790	\$ (9,740)	\$ 989,049
120	931	Rents	\$ 59,113	\$ -	\$ 59,113	\$ -	\$ 59,113
121	930.2	Miscellaneous General Expenses	\$ 1,814,444	\$ 876,661	\$ 2,691,105	\$ -	\$ 2,691,105
122		Total Operation Expenses	\$ 50,768,324	\$ (17,721,309)	\$ 33,047,015	\$ (9,740)	\$ 33,037,275
123		Maintenance					
124	932 (935)	Maintenance of General Plant	\$ 808,308	\$ -	\$ 808,308	\$ -	\$ 808,308
125		Total Maintenance Expense	\$ 808,308	\$ -	\$ 808,308	\$ -	\$ 808,308
126		Total Administrative and General Expenses	\$ 51,576,631	\$ (17,721,309)	\$ 33,855,323	\$ (9,740)	\$ 33,845,582
127							
128		Other Gas Supply Expense					
129		Purchased Gas Expense					
130	800, 803, & 804	Natural Gas City Gate Purchases	\$ 255,531,553	\$ 15,565	\$ 255,547,118	\$ -	\$ 255,547,118
131		Total Other Gas Supply Expense	\$ 255,531,553	\$ 15,565	\$ 255,547,118	\$ -	\$ 255,547,118
132		Total Operating Expense	\$ 399,497,649	\$ (18,434,881)	\$ 381,062,768	\$ (41,861)	\$ 381,020,907
133		Check Total	\$ -				
134		DEPRECIATION AND AMORTIZATION EXPENSE					
135	403	Depreciation and Amortization Expense	\$ 107,600,550	\$ (10,472,435)	\$ 97,128,115	\$ -	\$ 97,128,115
136		Total Depreciation and Amortization Expense	\$ 107,600,550	\$ (10,472,435)	\$ 97,128,115	\$ -	\$ 97,128,115
137							
138		TAXES OTHER THAN INCOME					
139	408.1	Property Taxes	\$ 12,296,530	\$ 707,223	\$ 13,003,753	\$ -	\$ 13,003,753
140	408.1	Revenue Taxes	\$ 8,912,000	\$ (351,030)	\$ 8,560,970	\$ (106,617)	\$ 8,454,353
141	409.1	State Income Taxes	\$ 4,913,982	\$ (1,314,196)	\$ 3,599,786	\$ (372,683)	\$ 3,227,102
142		Total Taxes Other than Income Taxes	\$ 26,122,512	\$ (958,004)	\$ 25,164,508	\$ (479,301)	\$ 24,685,208
143							
144							
145		FEDERAL INCOME TAX EXPENSE					
146	409.1	Federal Income Taxes	\$ 6,128,512	\$ (7,805,031)	\$ (1,676,519)	\$ (1,496,561)	\$ (3,173,080)
147		Total Federal Income Tax Expense	\$ 6,128,512	\$ (7,805,031)	\$ (1,676,519)	\$ (1,496,561)	\$ (3,173,080)
148							
149		PROVISION FOR DEFERRED INCOME TAXES (CREDIT)					
150	411.1	Deferred Income Taxes	\$ 2,883,426	\$ 5,304,885	\$ 8,188,310	\$ -	\$ 8,188,310
151		Total Deferred Income Taxes	\$ 2,883,426	\$ 5,304,885	\$ 8,188,310	\$ -	\$ 8,188,310
152							
153		Total Federal Income Tax Expense	\$ 9,011,938	\$ (2,500,147)	\$ 6,511,791	\$ (1,496,561)	\$ 5,015,230
154							
155		Total Operating Expense	\$ 542,232,650	\$ (32,365,467)	\$ 509,867,183	\$ (2,017,722)	\$ 507,849,460
156							
157		Net Operating Income	\$ 97,530,963	\$ 6,679,856	\$ 104,210,819	\$ (5,629,921)	\$ 98,580,899

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1		REVENUE												
2		Retail Revenue												
3	480	Residential	\$ -	\$ (3,242,704)	\$ -	\$ (13,127,945)	\$ 3,242,711	\$ (165,870)	\$ 346,650	\$ (897,874)	\$ -	\$ -	\$ -	\$ -
		Rate 220	\$ -	\$ (1,091,572)	\$ -	\$ (3,956,109)	\$ 1,090,819	\$ (75,619)	\$ (231,394)	\$ (430,621)	\$ -	\$ -	\$ -	\$ -
4	481	Commercial/Industrial	\$ -	\$ (1,091,572)	\$ -	\$ (3,956,109)	\$ 1,090,819	\$ (75,619)	\$ (231,394)	\$ (430,621)	\$ -	\$ -	\$ -	\$ -
5	489.2	Transported Gas Revenue	\$ (26,400)	\$ (33,944)	\$ (5,298,283)	\$ (1,879,183)	\$ 34,682	\$ (2,404)	\$ (115,256)	\$ 38,977	\$ -	\$ -	\$ -	\$ -
6		Total Retail Revenue	\$ (26,400)	\$ (4,368,220)	\$ (5,298,283)	\$ (18,963,236)	\$ 4,368,212	\$ (243,894)	\$ -	\$ (1,289,518)	\$ -	\$ -	\$ -	\$ -
7		Other Revenue												
8	487	Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,729	\$ -	\$ -	\$ -
9	488	Misc Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Total Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,729	\$ -	\$ -	\$ -
11		Total Revenue	\$ (26,400)	\$ (4,368,220)	\$ (5,298,283)	\$ (18,963,236)	\$ 4,368,212	\$ (243,894)	\$ -	\$ (1,289,518)	\$ 135,729	\$ -	\$ -	\$ -
12		Check Total	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13														
14		OPERATING EXPENSES												
15		Manufactured Gas Production												
16		Operation												
17	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	717	Liquefied Petroleum Gas Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	735	Misc Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Total Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		Maintenance												
22	741	Maint of Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	742	Maint of Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25		Total Manufactured Gas Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26														
27		Stored Gas Expenses												
28		Operation												
29	814	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ (8,516)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	815	Maps and Records	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	816	Wells Expenses	\$ -	\$ -	\$ -	\$ (6,390)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	817	Lines Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	818	Compressor Station Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	819	Compressor Station Fuel & Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	820	Measuring and Regulating Station Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	821	Purification Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	826	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38		Total Operation	\$ -	\$ -	\$ -	\$ (14,905)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39		Maintenance												
40	831	Maint. of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	832	Maint. of Wells	\$ -	\$ -	\$ -	\$ (17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	833	Maint. of Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	834	Maint. of Compressor Station Equipment	\$ -	\$ -	\$ -	\$ (10,409)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	835	Maint. of Measuring and Regulating Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	836	Maint. of Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46		Total Maintenance	\$ -	\$ -	\$ -	\$ (10,426)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47		Total Stored Gas Expenses	\$ -	\$ -	\$ -	\$ (25,331)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48														
49		Transmission Expenses												
50		Operation												
51	850	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ (45,818)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	851	System Control and Load Dispatching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	853	Compressor Station Labor & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	856	Mains Expenses	\$ -	\$ -	\$ -	\$ (103,466)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	857	Measuring and Regulating Station Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	860	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57		Total Operation	\$ -	\$ -	\$ -	\$ (149,284)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58		Maintenance												
59	862	Maint. of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	863	Maint. of Mains	\$ -	\$ -	\$ (295,000)	\$ (40,068)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	865	Maint. of Measuring and Regulating Station Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	867	Maint. of Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63		Total Maintenance	\$ -	\$ -	\$ (295,000)	\$ (40,068)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64		Total Transmission Expenses	\$ -	\$ -	\$ (295,000)	\$ (189,352)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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1		REVENUE												
2		Retail Revenue												
3	480	Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Rate 220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	481	Commercial/Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	489.2	Transported Gas Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		Total Retail Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Other Revenue												
8	487	Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	488	Misc Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10		Total Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11		Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12		Check Total												
13														
14		OPERATING EXPENSES												
15		Manufactured Gas Production												
16		Operation												
17	712	Other Power Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	717	Liquefied Petroleum Gas Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	735	Misc Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Total Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		Maintenance												
22	741	Maint of Structures & Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	742	Maint of Production Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25		Total Manufactured Gas Production Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26														
27		Stored Gas Expenses												
28		Operation												
29	814	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	815	Maps and Records	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	816	Wells Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	817	Lines Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	818	Compressor Station Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	819	Compressor Station Fuel & Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	820	Measuring and Regulating Station Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	821	Purification Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	826	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38		Total Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39		Maintenance												
40	831	Maint. of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	832	Maint. of Wells	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	833	Maint. of Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	834	Maint. of Compressor Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	835	Maint. of Measuring and Regulating Station Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	836	Maint. of Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46		Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47		Total Stored Gas Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48														
49		Transmission Expenses												
50		Operation												
51	850	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	851	System Control and Load Dispatching	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	853	Compressor Station Labor & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	856	Mains Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	857	Measuring and Regulating Station Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	860	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57		Total Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58		Maintenance												
59	862	Maint. of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	863	Maint. of Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	865	Maint. of Measuring and Regulating Station Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	867	Maint. of Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63		Total Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64		Total Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VECTREN NORTH
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65		Distribution Expenses												
66		Operation												
67	870	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ (40,726)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	874	Mains and Services Expenses	\$ -	\$ -	\$ -	\$ (57,142)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	875	Meas. and Regulating Station Expenses - General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	878	Removing and Resetting Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	879	Customer Installation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	880	Other Expenses	\$ -	\$ -	\$ -	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	881	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74		Total Operation	\$ -	\$ -	\$ -	\$ (97,872)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75		Maintenance												
76	885	Maint. Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	886	Maint. of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	887	Maint. of Mains	\$ -	\$ -	\$ -	\$ (49,735)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	888	Maintenance of Compressor Station Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	889	Maint. of Meas. and Reg. Station Equip. - General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	892	Maintenance of Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	893	Maintenance of Meters and House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	894	Maintenance of Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84		Total Maintenance	\$ -	\$ -	\$ -	\$ (49,735)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85		Total Distribution Expenses	\$ -	\$ -	\$ -	\$ (147,607)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86														
87		Customer Accounts Expense												
88		Operation												
89	901	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	902	Meter Reading Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	903	Customers Billing and Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	904	Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	528,206	\$ -
93	905	Miscellaneous Customer Accounts Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94		Total Customer Accounts Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	528,206	\$ -
95														
96		Customer Service and Information Expense												
97		Operation												
98	908	Customer Assistance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	909	Informational & Instructional Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	910	Misc. Customer Service & Informational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	912	Demonstration and Selling Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	913	All Other	\$ -	\$ -	\$ -	\$ -	\$ -	(261,673)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103		Total Customer Service and Information Expense	\$ -	\$ -	\$ -	\$ -	\$ -	(261,673)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104														
105		Sales Expense												
106		Operation												
107	916	Total Miscellaneous Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108		Total Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VECTREN NORTH
CAUSE NO. 45468
CURRENT AND ADJUSTED INCOME STATEMENT BY FERC ACCOUNT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-1.1
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Line	FERC	Classification and Description	SCH C-3.13	SCH C-3.14	SCH C-3.15	SCH C-3.16	SCH C-3.17	SCH C-3.18	SCH C-3.19	SCH C-3.20	SCH C-3.21	SCH C-3.22	SCH C-3.23	SCH C-3.24
65		Distribution Expenses												
66		Operation												
67	870	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	874	Mains and Services Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	875	Meas. and Regulating Station Expenses - General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	878	Removing and Resetting Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	879	Customer Installation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	880	Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	881	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74		Total Operation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75		Maintenance												
76	885	Maint. Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	886	Maint. of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	887	Maint. of Mains	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	888	Maintenance of Compressor Station Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	889	Maint. of Meas. and Reg. Station Equip. - General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	892	Maintenance of Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	893	Maintenance of Meters and House Regulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	894	Maintenance of Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84		Total Maintenance	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85		Total Distribution Expenses	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86														
87		Customer Accounts Expense												
88		Operation												
89	901	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	902	Meter Reading Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	903	Customers Billing and Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	904	Uncollectible Accounts	\$ -	\$ -	\$ (1,538,380)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	905	Miscellaneous Customer Accounts Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94		Total Customer Accounts Expense	\$ -	\$ -	\$ (1,538,380)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95														
96		Customer Service and Information Expense												
97		Operation												
98	908	Customer Assistance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	909	Informational & Instructional Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	910	Misc. Customer Service & Informational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	912	Demonstration and Selling Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	913	All Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103		Total Customer Service and Information Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104														
105		Sales Expense												
106		Operation												
107	916	Total Miscellaneous Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108		Total Sales Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VECTREN NORTH
CAUSE NO. 45468
CURRENT AND ADJUSTED INCOME STATEMENT BY FERC ACCOUNT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-1.1
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Line	FERC Account	Classification and Description	SCH C-3.1	SCH C-3.2	SCH C-3.3	SCH C-3.4	SCH C-3.5	SCH C-3.6	SCH C-3.7	SCH C-3.8	SCH C-3.9	SCH C-3.10	SCH C-3.11	SCH C-3.12
109		Administrative and General Expenses												
110		Operation												
111	920	Administrative and General Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	921	Office Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	922	Administrative Expenses Transferred - Company	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	923	Outside Services Employed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (91,939)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	923	Vectren Corporate Administrative Expenses Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	924	Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	925	Injuries and Damages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	926	Employee Pensions and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	928	Regulatory Commission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,667
120	931	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	930.2	Miscellaneous General Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 876,661	\$ -	\$ -
122		Total Operation Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (91,939)	\$ -	\$ -	\$ -	\$ 876,661	\$ -	\$ 216,667
123		Maintenance												
124	932 (935)	Maintenance of General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125		Total Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126		Total Administrative and General Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (91,939)	\$ -	\$ -	\$ -	\$ 876,661	\$ -	\$ 216,667
127														
128		Other Gas Supply Expense												
129		Purchased Gas Expense												
130	800, 803, & 804	Natural Gas City Gate Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,565	\$ -	\$ -	\$ -	\$ -
131		Total Other Gas Supply Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,565	\$ -	\$ -	\$ -	\$ -
132		Total Operating Expense	\$ -	\$ -	\$ (295,000)	\$ (362,290)	\$ -	\$ (353,613)	\$ -	\$ 15,565	\$ -	\$ 876,661	\$ 528,206	\$ 216,667
133		Check Total												
134		DEPRECIATION AND AMORTIZATION EXPENSE												
135	403	Depreciation and Amortization Expense	\$ -	\$ -	\$ -	\$ 848,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136		Total Depreciation and Amortization Expense	\$ -	\$ -	\$ -	\$ 848,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137														
138		TAXES OTHER THAN INCOME												
139	408.1	Property Taxes	\$ -	\$ -	\$ -	\$ 176,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	408.1	Revenue Taxes	\$ (370)	\$ (61,155)	\$ (74,176)	\$ 22,581	\$ -	\$ (3,415)	\$ -	\$ (18,053)	\$ 1,900	\$ -	\$ -	\$ -
141	409.1	State Income Taxes	\$ (1,294)	\$ (214,043)	\$ (245,161)	\$ (952,999)	\$ 214,042	\$ 5,376	\$ -	\$ (63,949)	\$ 6,651	\$ (42,956)	\$ (25,882)	\$ (10,617)
142		Total Taxes Other than Income Taxes	\$ (1,663)	\$ (275,198)	\$ (319,337)	\$ (754,371)	\$ 214,042	\$ 1,962	\$ -	\$ (82,002)	\$ 8,551	\$ (42,956)	\$ (25,882)	\$ (10,617)
143														
144														
145		FEDERAL INCOME TAX EXPENSE												
146	409.1	Federal Income Taxes	\$ (5,195)	\$ (859,535)	\$ (983,629)	\$ (3,925,864)	\$ 872,376	\$ 22,629	\$ -	\$ (256,847)	\$ 26,707	\$ (175,078)	\$ (105,488)	\$ (43,271)
147		Total Federal Income Tax Expense	\$ (5,195)	\$ (859,535)	\$ (983,629)	\$ (3,925,864)	\$ 872,376	\$ 22,629	\$ -	\$ (256,847)	\$ 26,707	\$ (175,078)	\$ (105,488)	\$ (43,271)
148														
149		PROVISION FOR DEFERRED INCOME TAXES (CREDI												
150	411.1	Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151		Total Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152														
153		Total Federal Income Tax Expense	\$ (5,195)	\$ (859,535)	\$ (983,629)	\$ (3,925,864)	\$ 872,376	\$ 22,629	\$ -	\$ (256,847)	\$ 26,707	\$ (175,078)	\$ (105,488)	\$ (43,271)
154														
155		Total Operating Expense	\$ (6,858)	\$ (1,134,733)	\$ (1,597,965)	\$ (4,194,509)	\$ 1,086,418	\$ (329,022)	\$ -	\$ (323,284)	\$ 35,258	\$ 658,627	\$ 396,836	\$ 162,780
156														
157		Net Operating Income	\$ (19,542)	\$ (3,233,488)	\$ (3,700,317)	\$ (14,768,728)	\$ 3,281,794	\$ 85,128	\$ -	\$ (966,234)	\$ 100,470	\$ (658,627)	\$ (396,836)	\$ (162,780)

VECTREN NORTH
CAUSE NO. 45468
CURRENT AND ADJUSTED INCOME STATEMENT BY FERC ACCOUNT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-1.1
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Line	FERC Account	Classification and Description	SCH C-3.13	SCH C-3.14	SCH C-3.15	SCH C-3.16	SCH C-3.17	SCH C-3.18	SCH C-3.19	SCH C-3.20	SCH C-3.21	SCH C-3.22	SCH C-3.23	SCH C-3.24
109		Administrative and General Expenses												
110		Operation												
111	920	Administrative and General Salaries	\$ -	\$ (327,464)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	921	Office Supplies and Expenses	\$ -	\$ (7,877,536)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	922	Administrative Expenses Transferred - Company	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	923	Outside Services Employed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	923	Vectren Corporate Administrative Expenses Allocation	\$ -	\$ -	\$ -	\$ (11,510,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	924	Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	925	Injuries and Damages	\$ -	\$ 1,030,586	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	926	Employee Pensions and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	928	Regulatory Commission Expenses	\$ (37,877)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	931	Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	930.2	Miscellaneous General Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122		Total Operation Expenses	\$ (37,877)	\$ (7,174,414)	\$ -	\$ (11,510,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123		Maintenance												
124	932 (935)	Maintenance of General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125		Total Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126		Total Administrative and General Expenses	\$ (37,877)	\$ (7,174,414)	\$ -	\$ (11,510,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127														
128		Other Gas Supply Expense												
129		Purchased Gas Expense												
130	800, 803, & 804	Natural Gas City Gate Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131		Total Other Gas Supply Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132		Total Operating Expense	\$ (37,877)	\$ (5,974,414)	\$ (1,538,380)	\$ (11,510,406)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133		Check Total												
134		DEPRECIATION AND AMORTIZATION EXPENSE												
135	403	Depreciation and Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ (25,510,724)	\$ 12,143,636	\$ 1,081,078	\$ 965,558	\$ -	\$ -	\$ -	\$ -
136		Total Depreciation and Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ (25,510,724)	\$ 12,143,636	\$ 1,081,078	\$ 965,558	\$ -	\$ -	\$ -	\$ -
137														
138		TAXES OTHER THAN INCOME												
139	408.1	Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531,175	\$ -	\$ -	\$ -
140	408.1	Revenue Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (218,342)	\$ -	\$ -
141	409.1	State Income Taxes	\$ 1,856	\$ 292,746	\$ 75,381	\$ 564,010	\$ 1,250,025	\$ (595,038)	\$ (52,973)	\$ (47,312)	\$ -	\$ -	\$ (1,472,060)	\$ -
142		Total Taxes Other than Income Taxes	\$ 1,856	\$ 292,746	\$ 75,381	\$ 564,010	\$ 1,250,025	\$ (595,038)	\$ (52,973)	\$ (47,312)	\$ 531,175	\$ (218,342)	\$ (1,472,060)	\$ -
143														
144														
145		FEDERAL INCOME TAX EXPENSE												
146	409.1	Federal Income Taxes	\$ 7,564	\$ 1,193,150	\$ 307,230	\$ 2,298,743	\$ 5,094,747	\$ (2,425,206)	\$ (215,902)	\$ (192,832)	\$ (111,547)	\$ 45,852	\$ 309,133	\$ (8,682,770)
147		Total Federal Income Tax Expense	\$ 7,564	\$ 1,193,150	\$ 307,230	\$ 2,298,743	\$ 5,094,747	\$ (2,425,206)	\$ (215,902)	\$ (192,832)	\$ (111,547)	\$ 45,852	\$ 309,133	\$ (8,682,770)
148														
149		PROVISION FOR DEFERRED INCOME TAXES (CREDI												
150	411.1	Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,304,885
151		Total Deferred Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,304,885
152														
153		Total Federal Income Tax Expense	\$ 7,564	\$ 1,193,150	\$ 307,230	\$ 2,298,743	\$ 5,094,747	\$ (2,425,206)	\$ (215,902)	\$ (192,832)	\$ (111,547)	\$ 45,852	\$ 309,133	\$ (3,377,886)
154														
155		Total Operating Expense	\$ (28,457)	\$ (4,488,517)	\$ (1,155,769)	\$ (8,647,653)	\$ (19,165,952)	\$ 9,123,392	\$ 812,203	\$ 725,414	\$ 419,628	\$ (172,490)	\$ (1,162,927)	\$ (3,377,886)
156														
157		Net Operating Income	\$ 28,457	\$ 4,488,517	\$ 1,155,769	\$ 8,647,653	\$ 19,165,952	\$ (9,123,392)	\$ (812,203)	\$ (725,414)	\$ (419,628)	\$ 172,490	\$ 1,162,927	\$ 3,377,886

VECTREN NORTH
CAUSE NO. 45468
ADJUSTED TEST YEAR NET OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-2
PAGE 1 OF 1

Line	Description	Unadjusted Revenues and Expenses (A)	Adjustments (B)	Adjusted Revenues and Expenses (C)
1	OPERATING REVENUES			
2	Base Revenue and Riders	\$ 384,232,060	(25,701,175)	\$ 358,530,885
3	Gas Costs Revenue	255,531,553	15,565	255,547,118
4	Total Operating Revenues	<u>\$ 639,763,613</u>	<u>(25,685,610)</u>	<u>\$ 614,078,002</u>
5				
6	OPERATING EXPENSES			
7	Gas Supply Expenses			
8	Manufactured Gas Production Expenses	\$ 337,695	-	\$ 337,695
9	Stored Gas Expenses	\$ 4,505,986	(25,331)	\$ 4,480,655
10	Purchased Gas	255,531,553	15,565	255,547,118
11	Total Gas Supply Expense	<u>\$ 260,375,234</u>	<u>(9,766)</u>	<u>\$ 260,365,468</u>
12				
13	Transmission Expense	\$ 12,545,761	(484,352)	\$ 12,061,409
14	Distribution Expense	55,197,279	1,052,393	56,249,672
15	Customer Accounts Expense	13,215,835	(1,010,174)	12,205,661
16	Customer Service & Information Expense	6,550,913	(261,673)	6,289,240
17	Sales Expense	35,996	-	35,996
18	Administrative & General Expense	51,576,631	(17,721,309)	33,855,323
19	Total Operation & Maintenance Expense	<u>\$ 399,497,649</u>	<u>(18,434,881)</u>	<u>\$ 381,062,768</u>
20				
21	Depreciation and Amortization Expense	<u>\$ 107,600,550</u>	<u>(10,472,435)</u>	<u>\$ 97,128,115</u>
22				
23	Taxes Other Than Income Taxes			
24	Property Taxes	\$ 12,296,530	707,223	\$ 13,003,753
25	Revenue Taxes	8,912,000	(351,030)	8,560,970
26	State Income Taxes	4,913,982	(1,314,196)	3,599,786
27	Total Taxes Other Than Income Taxes	<u>\$ 26,122,512</u>	<u>(958,004)</u>	<u>\$ 25,164,508</u>
28				
29	Federal Income Taxes			
30	Current Tax Expense	\$ 6,128,512	(7,805,031)	\$ (1,676,519)
31	Provision for Deferred Income Taxes	2,883,426	5,304,885	8,188,310
32	Total Federal Income Tax Expense	<u>\$ 9,011,938</u>	<u>(2,500,147)</u>	<u>\$ 6,511,791</u>
33				
34	Total Operating Expenses and Taxes	<u>\$ 542,232,650</u>	<u>(32,365,467)</u>	<u>\$ 509,867,183</u>
35				
36	Net Operating Income	<u>\$ 97,530,963</u>	<u>6,679,856</u>	<u>\$ 104,210,820</u>

VECTREN NORTH
CAUSE NO. 45468
OPERATING REVENUE AND EXPENSES BY ACCOUNTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-2.1
PAGE 1 OF 4

Line	FERC	Account Title	Unadjusted Test Year
1		REVENUE	
2		Retail Revenue	
3	480	Residential	\$ 425,809,349
4	481	Commercial/Industrial	151,859,114
5	489.2	Transported Gas Revenue	57,020,180
6		Total Retail Revenue	<u>\$ 634,688,643</u>
7		Other Revenue	
8	487	Forfeited Discounts	\$ 3,499,295
9	488	Misc Service Revenue	1,575,675
10		Total Other Revenue	<u>\$ 5,074,970</u>
11		Total Revenue	<u><u>\$ 639,763,613</u></u>
12			<u>\$ -</u>
13		OPERATING EXPENSES	
14		Manufactured Gas Production	
15		Operation	
16	712	Other Power Expenses	\$ 5
17	717	Liquefied Petroleum Gas Expenses	\$ 68,413
18	735	Misc Production Expenses	\$ 18,715
19		Total Operation	<u>\$ 87,133</u>
20		Maintenance	
21	741	Maint of Structures & Improvements	\$ 16,253
22	742	Maint of Production Equipment	\$ 234,309
23		Total Maintenance	<u>\$ 250,562</u>
24		Total Manufactured Gas Production Expenses	<u><u>\$ 337,695</u></u>
25			
26		Stored Gas Expenses	
27		Operation	
28	814	Operation Supervision and Engineering	\$ 1,385,947
29	815	Maps and Records	\$ 6,157
30	816	Wells Expenses	\$ 811,810
31	817	Lines Expenses	\$ 107,927
32	818	Compressor Station Expenses	\$ 148,264
33	819	Compressor Station Fuel & Power	\$ 2
34	820	Measuring and Regulating Station Expenses	\$ 485
35	821	Purification Expenses	\$ 483,949
36	826	Rents	\$ 172,875
37		Total Operation	<u>\$ 3,117,418</u>
38		Maintenance	
39	831	Maint. of Structures and Improvements	\$ 56,110
40	832	Maint. of Wells	\$ 182,664
41	833	Maint. of Lines	\$ 200,407
42	834	Maint. of Compressor Station Equipment	\$ 577,966
43	835	Maint. of Measuring and Regulating Station Equipment	\$ 508
44	836	Maint. of Purification Equipment	\$ 370,913
45		Total Maintenance	<u>\$ 1,388,568</u>
46		Total Stored Gas Expenses	<u><u>\$ 4,505,986</u></u>

VECTREN NORTH
CAUSE NO. 45468
OPERATING REVENUE AND EXPENSES BY ACCOUNTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-2.1
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Line	FERC	Account Title	Unadjusted Test Year
47		Transmission Expenses	
48		Operation	
49	850	Operation Supervision and Engineering	\$ 4,348,471
50	851	System Control and Load Dispatching	\$ 147,335
51	853	Compressor Station Labor & Expenses	\$ 5,423
52	856	Mains Expenses	\$ 4,445,684
53	857	Measuring and Regulating Station Expenses	\$ 1,247,206
54	860	Rents	\$ 115,675
55		Total Operation	<u>\$ 10,309,794</u>
56		Maintenance	
57	862	Maint. of Structures and Improvements	\$ 140,060
58	863	Maint. of Mains	\$ 1,431,207
59	865	Maint. of Measuring and Regulating Station Expenses	\$ 662,715
60	867	Maint. of Other Equipment	\$ 1,985
61		Total Maintenance	<u>\$ 2,235,968</u>
62		Total Transmission Expenses	<u><u>\$ 12,545,761</u></u>
63		Distribution Expenses	
64		Operation	
65	870	Operation Supervision and Engineering	\$ 9,565,551
66	874	Mains and Services Expenses	\$ 17,852,967
67	875	Meas. and Regulating Station Expenses - General	\$ 1,571,261
68	878	Removing and Resetting Meters	\$ 4,513,549
69	879	Customer Installation Expenses	\$ 3,899,025
70	880	Other Expenses	\$ 8,809,036
71	881	Rents	\$ 44,978
72		Total Operation	<u>\$ 46,256,368</u>
73		Maintenance	
74	885	Maint. Supervision and Engineering	\$ 1,217,571
75	886	Maint. of Structures and Improvements	\$ 671,144
76	887	Maint. of Mains	\$ 4,299,293
77	888	Maintenance of Compressor Station Equip	\$ 689
78	889	Maint. of Meas. and Reg. Station Equip. - General	\$ 175,120
79	892	Maintenance of Services	\$ 1,512,802
80	893	Maintenance of Meters and House Regulators	\$ 551,317
81	894	Maintenance of Other Equipment	\$ 512,975
82		Total Maintenance	<u>\$ 8,940,911</u>
83		Total Distribution Expenses	<u><u>\$ 55,197,279</u></u>
84			
85		Customer Accounts Expense	
86		Operation	
87	901	Supervision	\$ 313,968
88	902	Meter Reading Expenses	\$ 2,235,325
89	903	Customers Billing and Accounting	\$ 6,808,602
90	904	Uncollectible Accounts	\$ 3,040,669
91	905	Miscellaneous Customer Accounts Expenses	\$ 817,270
92		Total Customer Accounts Expense	<u><u>\$ 13,215,835</u></u>

VECTREN NORTH
CAUSE NO. 45468
OPERATING REVENUE AND EXPENSES BY ACCOUNTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-2.1
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Line	FERC	Account Title	Unadjusted Test Year
93		Customer Service and Information Expense	
94		Operation	
95	908	Customer Assistance Expenses	\$ 215,765
96	909	Informational & Instructional Advertising	\$ 49,000
97	910	Misc. Customer Service & Informational	\$ 119,320
98	912	Demonstration and Selling Expenses	\$ 459,085
99	913	All Other	\$ 5,707,743
100		Total Customer Service & Information Expense	<u>\$ 6,550,913</u>
101			
102		Sales Expense	
103		Operation	
104	916	Total Miscellaneous Sales Expenses	\$ 35,996
105		Total Sales Expense	<u>\$ 35,996</u>
106			
107		Administrative and General Expenses	
108		Operation	
109	920	Administrative and General Salaries	\$ 17,883,679
110	921	Office Supplies and Expenses	\$ 8,810,318
111	922	Administrative Expenses Transferred - Company	\$ (2,211,000)
112	923	Outside Services Employed	\$ 3,466,372
113	923	Vectren Corporate Administrative Expenses Allocation	\$ 17,330,876
114	924	Property Insurance	\$ 748,505
115	925	Injuries and Damages	\$ 2,026,617
116	926	Employee Pensions and Benefits	\$ 19,400
117	928	Regulatory Commission Expenses	\$ 820,000
118	931	Rents	\$ 59,113
119	930.2	Miscellaneous General Expenses	\$ 1,814,444
120		Total Operation Expenses	<u>\$ 50,768,324</u>
121		Maintenance	
122	932 (935)	Maintenance of General Plant	\$ 808,308
123		Total Maintenance Expense	<u>\$ 808,308</u>
124		Total Administrative & General Expenses	<u>\$ 51,576,631</u>
125			
126		Other Gas Supply Expense	
127		Purchased Gas Expense	
128	800, 803, & 804	Natural Gas City Gate Purchases	\$ 255,531,553
129		Total Other Gas Supply Expense	<u>\$ 255,531,553</u>
130		Total Operating Expense	<u>\$ 399,497,649</u>
131			\$ -
132		DEPRECIATION AND AMORTIZATION EXPENSE	
133	403	Depreciation and Amortization Expense	\$ 107,600,550
134		Total Depreciation and Amortization Expense	<u>\$ 107,600,550</u>

VECTREN NORTH
CAUSE NO. 45468
OPERATING REVENUE AND EXPENSES BY ACCOUNTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-2.1
PAGE 4 OF 4

Line	FERC	Account Title	Unadjusted Test Year
135		TAXES OTHER THAN INCOME	
136	408.1	Property Taxes	\$ 12,296,530
137	408.1	Revenue Taxes	\$ 8,912,000
138	409.1	State Income Taxes	\$ 4,913,982
139		Total Taxes Other than Income Taxes	<u>\$ 26,122,512</u>
140			
141			
142		FEDERAL INCOME TAX EXPENSE	
143	409.1	Federal Income Taxes	\$ 6,128,512
144		Total Federal Income Tax Expense	<u>\$ 6,128,512</u>
145			
146		PROVISION FOR DEFERRED INCOME TAXES (CREDIT)	
147	411.1	Deferred Income Taxes	\$ 2,883,426
148		Total Deferred Income Taxes	<u>\$ 2,883,426</u>
149			
150		Total Federal Income Tax Expense	<u>\$ 9,011,938</u>
151			
152		Total Operating Expense	<u>\$ 542,232,650</u>
153			
154		Net Operating Income	<u>\$ 97,530,963</u>

VECTREN NORTH
CAUSE NO. 45468
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3
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LINE	TITLE OF ACCOUNT	ANNUALIZED REVENUE - SERVICE CHARGE REVENUE SCH C-3.1	ANNUALIZED REVENUE - WEATHER NORMALIZATION SCH C-3.2	ANNUALIZED REVENUE - LARGE CUSTOMERS SCH C-3.3	ANNUALIZED REVENUE - CSIA SYNCHRONIZATION SCH C-3.4	ANNUALIZED REVENUE - SRC SYNCHRONIZATION SCH C-3.5
	ELEMENT of OPERATING INCOME					
1	OPERATING REVENUE					
2	Base and Riders	\$ (26,400)	\$ (4,368,220)	\$ (5,298,283)	\$ (18,963,236)	\$ 4,368,212
3	Gas Costs					
4	Total Revenue	<u>\$ (26,400)</u>	<u>\$ (4,368,220)</u>	<u>\$ (5,298,283)</u>	<u>\$ (18,963,236)</u>	<u>\$ 4,368,212</u>
5						
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Manufactured Gas Production Expenses					
9	Stored Gas Expenses				\$ (25,331)	
10	Purchased Gas					
11	Other					
12	Total Other Gas Supply Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,331)</u>	<u>\$ -</u>
13						
14	Transmission Expense			\$ (295,000)	\$ (189,352)	
15	Distribution Expense				(147,607)	
16	Customer Accounts Expense					
17	Customer Serv & Info Expense					
18	Sales Expense					
19	Administrative & General Expense					
20	Total Operation and Maintenance Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (295,000)</u>	<u>\$ (362,290)</u>	<u>\$ -</u>
21						
22	Depreciation & Amortization Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 848,017</u>	<u>\$ -</u>
23						
24	Taxes Other Than Income Taxes					
25	Property Taxes				\$ 176,047	
26	Revenue Taxes	\$ (370)	\$ (61,155)	\$ (74,176)	\$ 22,581	\$ -
27	State Income Taxes	(1,294)	(214,043)	(245,161)	(952,999)	214,042
28	Total Taxes Other Than Income Tax	<u>\$ (1,663)</u>	<u>\$ (275,198)</u>	<u>\$ (319,337)</u>	<u>\$ (754,371)</u>	<u>\$ 214,042</u>
29						
30	Federal Income Taxes					
31	Current Tax Expense	\$ (5,195)	\$ (859,535)	\$ (983,629)	\$ (3,925,864)	\$ 872,376
32	Prov Deferred Inc Tax					
33	Total Federal Inc Tax Expense	<u>\$ (5,195)</u>	<u>\$ (859,535)</u>	<u>\$ (983,629)</u>	<u>\$ (3,925,864)</u>	<u>\$ 872,376</u>
34						
35	Total Oper. Expenses and Tax	<u>\$ (6,858)</u>	<u>\$ (1,134,733)</u>	<u>\$ (1,597,965)</u>	<u>\$ (4,194,509)</u>	<u>\$ 1,086,418</u>
36						
37	Net Operating Income	<u><u>\$ (19,542)</u></u>	<u><u>\$ (3,233,488)</u></u>	<u><u>\$ (3,700,317)</u></u>	<u><u>\$ (14,768,728)</u></u>	<u><u>\$ 3,281,794</u></u>

VECTREN NORTH
CAUSE NO. 45468
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3
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LINE	TITLE OF ACCOUNT	ANNUALIZED REVENUE - EEFC SYNCHRONIZATION SCH C-3.6	ANNUALIZED REVENUE - USF SYNCHRONIZATION SCH C-3.7	ANNUALIZED REVENUE - GAS COST RECOVERY SYNCHRONIZATION SCH C-3.8	ANNUALIZED REVENUE - MISCELLANEOUS REVENUE SYNCHRONIZATION SCH C-3.9	IT-RELATED INVESTMENTS EXPENSES SCH C-3.10
	ELEMENT of OPERATING INCOME					
1	OPERATING REVENUE					
2	Base and Riders	\$ (243,894)	\$ -	\$ (1,305,083)	\$ 135,729	
3	Gas Costs			15,565		
4	Total Revenue	<u>\$ (243,894)</u>	<u>\$ -</u>	<u>\$ (1,289,518)</u>	<u>\$ 135,729</u>	<u>\$ -</u>
5						
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Manufactured Gas Production Expenses					
9	Stored Gas Expenses					
10	Purchased Gas			\$ 15,565		
11	Other					
12	Total Other Gas Supply Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,565</u>	<u>\$ -</u>	<u>\$ -</u>
13						
14	Transmission Expense					
15	Distribution Expense					
16	Customer Accounts Expense					
17	Customer Serv & Info Expense	\$ (261,673)	\$ -			
18	Sales Expense					
19	Administrative & General Expense	(91,939)				\$ 876,661
20	Total Operation and Maintenance Expenses	<u>\$ (353,613)</u>	<u>\$ -</u>	<u>\$ 15,565</u>	<u>\$ -</u>	<u>\$ 876,661</u>
21						
22	Depreciation & Amortization Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
23						
24	Taxes Other Than Income Taxes					
25	Property Taxes					
26	Revenue Taxes	\$ (3,415)	\$ -	\$ (18,053)	\$ 1,900	\$ -
27	State Income Taxes	5,376	0	(63,949)	6,651	(42,956)
28	Total Taxes Other Than Income Tax	<u>\$ 1,962</u>	<u>\$ -</u>	<u>\$ (82,002)</u>	<u>\$ 8,551</u>	<u>\$ (42,956)</u>
29						
30	Federal Income Taxes					
31	Current Tax Expense	\$ 22,629	\$ -	\$ (256,847)	\$ 26,707	\$ (175,078)
32	Prov Deferred Inc Tax					
33	Total Federal Inc Tax Expense	<u>\$ 22,629</u>	<u>\$ -</u>	<u>\$ (256,847)</u>	<u>\$ 26,707</u>	<u>\$ (175,078)</u>
34						
35	Total Oper. Expenses and Tax	<u>\$ (329,022)</u>	<u>\$ -</u>	<u>\$ (323,284)</u>	<u>\$ 35,258</u>	<u>\$ 658,627</u>
36						
37	Net Operating Income	<u><u>\$ 85,128</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (966,234)</u></u>	<u><u>\$ 100,470</u></u>	<u><u>\$ (658,627)</u></u>

VECTREN NORTH
CAUSE NO. 45468
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3
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LINE	TITLE OF ACCOUNT	COVID-19 RELATED EXPENSES	RATE CASE EXPENSE AMORTIZATION	IURC ASSESSMENT FEE	BUDGET ADJUSTMENTS	ANNUALIZED UNCOLLECTIBLE ACCOUNTS EXPENSE
	ELEMENT of OPERATING INCOME	SCH C-3.11	SCH C-3.12	SCH C-3.13	SCH C-3.14	SCH C-3.15
1	OPERATING REVENUE					
2	Base and Riders					
3	Gas Costs					
4	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
5						
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Manufactured Gas Production Expenses					
9	Stored Gas Expenses					
10	Purchased Gas					
11	Other					
12	Total Other Gas Supply Expense	\$ -	\$ -	\$ -	\$ -	\$ -
13						
14	Transmission Expense					
15	Distribution Expense				\$ 1,200,000	
16	Customer Accounts Expense	\$ 528,206				\$ (1,538,380)
17	Customer Serv & Info Expense					
18	Sales Expense					
19	Administrative & General Expense		\$ 216,667	\$ (37,877)	\$ (7,174,414)	
20	Total Operation and Maintenance Expenses	\$ 528,206	\$ 216,667	\$ (37,877)	\$ (5,974,414)	\$ (1,538,380)
21						
22	Depreciation & Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -
23						
24	Taxes Other Than Income Taxes					
25	Property Taxes					
26	Revenue Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
27	State Income Taxes	(25,882)	(10,617)	1,856	292,746	75,381
28	Total Taxes Other Than Income Tax	\$ (25,882)	\$ (10,617)	\$ 1,856	\$ 292,746	\$ 75,381
29						
30	Federal Income Taxes					
31	Current Tax Expense	\$ (105,488)	\$ (43,271)	\$ 7,564	\$ 1,193,150	\$ 307,230
32	Prov Deferred Inc Tax					
33	Total Federal Inc Tax Expense	\$ (105,488)	\$ (43,271)	\$ 7,564	\$ 1,193,150	\$ 307,230
34						
35	Total Oper. Expenses and Tax	\$ 396,836	\$ 162,780	\$ (28,457)	\$ (4,488,517)	\$ (1,155,769)
36						
37	Net Operating Income	\$ (396,836)	\$ (162,780)	\$ 28,457	\$ 4,488,517	\$ 1,155,769

VECTREN NORTH
CAUSE NO. 45468
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3
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LINE	TITLE OF ACCOUNT	ANNUALIZED SHARED SERVICES EXPENSE	ANNUALIZED DEPRECIATION EXPENSE	CSIA PROGRAM 20% DEFERRAL AMORTIZATION	CSIA PROGRAM EXPENSE AMORTIZATION	BS/CI PROGRAM EXPENSE AMORTIZATION
	ELEMENT of OPERATING INCOME	SCH C-3.16	SCH C-3.17	SCH C-3.18	SCH C-3.19	SCH C-3.20
1	OPERATING REVENUE					
2	Base and Riders					
3	Gas Costs					
4	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
5						
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Manufactured Gas Production Expenses					
9	Stored Gas Expenses					
10	Purchased Gas					
11	Other					
12	Total Other Gas Supply Expense	\$ -	\$ -	\$ -	\$ -	\$ -
13						
14	Transmission Expense					
15	Distribution Expense					
16	Customer Accounts Expense					
17	Customer Serv & Info Expense					
18	Sales Expense					
19	Administrative & General Expense	\$ (11,510,406)				
20	Total Operation and Maintenance Expenses	\$ (11,510,406)	\$ -	\$ -	\$ -	\$ -
21						
22	Depreciation & Amortization Expense	\$ -	\$ (25,510,724)	\$ 12,143,636	\$ 1,081,078	\$ 965,558
23						
24	Taxes Other Than Income Taxes					
25	Property Taxes					
26	Revenue Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
27	State Income Taxes	\$ 564,010	\$ 1,250,025	\$ (595,038)	\$ (52,973)	\$ (47,312)
28	Total Taxes Other Than Income Tax	\$ 564,010	\$ 1,250,025	\$ (595,038)	\$ (52,973)	\$ (47,312)
29						
30	Federal Income Taxes					
31	Current Tax Expense	\$ 2,298,743	\$ 5,094,747	\$ (2,425,206)	\$ (215,902)	\$ (192,832)
32	Prov Deferred Inc Tax					
33	Total Federal Inc Tax Expense	\$ 2,298,743	\$ 5,094,747	\$ (2,425,206)	\$ (215,902)	\$ (192,832)
34						
35	Total Oper. Expenses and Tax	\$ (8,647,653)	\$ (19,165,952)	\$ 9,123,392	\$ 812,203	\$ 725,414
36						
37	Net Operating Income	\$ 8,647,653	\$ 19,165,952	\$ (9,123,392)	\$ (812,203)	\$ (725,414)

VECTREN NORTH
CAUSE NO. 45468
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3
PAGE 5 OF 5

LINE	TITLE OF ACCOUNT	ANNUALIZED PROPERTY TAX EXPENSE	ANNUALIZED UTILITY RECEIPTS TAX EXPENSE	STATE INCOME TAXES AT STATUTORY RATE	FEDERAL INCOME TAXES AT STATUTORY RATE	TOTAL SCHEDULE C-3
	ELEMENT of OPERATING INCOME	SCH C-3.21	SCH C-3.22	SCH C-3.23	SCH C-3.24	
1	OPERATING REVENUE					
2	Base and Riders				\$	(25,701,175)
3	Gas Costs					15,565
4	Total Revenue	\$ -	\$ -	\$ -	\$ -	(25,685,610)
5						
6	OPERATING EXPENSES					
7	Operation and Maintenance Expenses					
8	Manufactured Gas Production Expenses				\$	-
9	Stored Gas Expenses				\$	(25,331)
10	Purchased Gas					15,565
11	Other					-
12	Total Other Gas Supply Expense	\$ -	\$ -	\$ -	\$ -	(9,766)
13						
14	Transmission Expense				\$	(484,352)
15	Distribution Expense					1,052,393
16	Customer Accounts Expense					(1,010,174)
17	Customer Serv & Info Expense					(261,673)
18	Sales Expense					-
19	Administrative & General Expense					(17,721,309)
20	Total Operation and Maintenance Expenses	\$ -	\$ -	\$ -	\$ -	(18,434,881)
21						
22	Depreciation & Amortization Expense	\$ -	\$ -	\$ -	\$ -	(10,472,435)
23						
24	Taxes Other Than Income Taxes					
25	Property Taxes	\$ 531,175			\$	707,223
26	Revenue Taxes	0	\$ (218,342)	\$ -	\$ -	(351,030)
27	State Income Taxes	0	0	(1,472,060)	0	(1,314,196)
28	Total Taxes Other Than Income Tax	\$ 531,175	\$ (218,342)	\$ (1,472,060)	\$ -	(958,004)
29						
30	Federal Income Taxes					
31	Current Tax Expense	\$ (111,547)	\$ 45,852	\$ 309,133	\$ (8,682,770)	(7,805,031)
32	Prov Deferred Inc Tax				5,304,885	5,304,885
33	Total Federal Inc Tax Expense	\$ (111,547)	\$ 45,852	\$ 309,133	\$ (3,377,886)	(2,500,147)
34						
35	Total Oper. Expenses and Tax	\$ 419,628	\$ (172,490)	\$ (1,162,927)	\$ (3,377,886)	(32,365,467)
36						
37	Net Operating Income	\$ (419,628)	\$ 172,490	\$ 1,162,927	\$ 3,377,886	6,679,856

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED REVENUE-ADJUST TEST YEAR CUSTOMERS SERVICE CHARGE REVENUE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.1
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect adjustments to operating revenues to adjust Monthly Service Charge revenues for projected Customer Count by Rate Schedule.			
1	Increase/(Decrease) in Service Charge Revenue	WPC-3.1	\$ (26,400) To SCH C-3
2	Total Adjustment Amount	Line 1	<u>\$ (26,400)</u>

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED REVENUE-WEATHER NORMALIZATION ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.2
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect adjustments to operating revenues to adjust volumes for Normal Weather based on NOAA Normal for 1981-2010.			
1	Increase/(Decrease) to Volumetric Base Revenues for Normal Weather	WPC-3.1	<u>\$ (4,368,220)</u> To SCH C-3
2	Total Adjustment Amount	Line 1	<u><u>\$ (4,368,220)</u></u>

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED REVENUE-LARGE CUSTOMER VOLUMETRIC ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.3
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect adjustments to operating revenues to adjust volumes for large customers.			
1	Increase/(Decrease) to Base Revenues for Large Customer Adjustments	WPC-3.1	<u>\$ (5,298,283)</u> To SCH C-3
2	Total Adjustment Amount	Line 1	<u><u>\$ (5,298,283)</u></u>
3	Increase/(Decrease) to Expense for Large Customer Adjustments		<u>\$ (295,000)</u> To SCH C-3
4	Total Expense Adjustment Amount		<u><u>\$ (295,000)</u></u>

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED REVENUE-CSIA RECOVERY SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.4
PAGE 1 OF 1

Line	Description	Reference	Amount	Amount
PURPOSE and DESCRIPTION: To reflect the change in operating revenues and expenses for annualized CSIA revenues and removal of the 20% deferred revenue.				
1	<u>Revenue Adjustments:</u>			
2	Increase (Decrease) in CSIA Investment Recovery	WPC-3.4	\$ (18,600,946)	
3	Increase (Decrease) in O&M Expense Recovery	WPC-3.4	<u>\$ (362,290)</u>	
4	Total Revenue Adjustments	Sum of Lines 2 - 3		\$ (18,963,236) To SCH C-3
5	<u>Expense Adjustments:</u>			
6	Increase (Decrease) in O&M Expense	WPC-3.4	\$ (362,290)	To SCH C-3
7	Increase (Decrease) in Depreciation Expense	WPC-3.4	\$ 798,481	To SCH C-3, SCH C-3.17
8	Increase (Decrease) in Amortization Expense	WPC-3.4	\$ 49,536	To SCH C-3, SCH C-3.19
9	Increase (Decrease) in Property Tax Expense	WPC-3.4	\$ 176,047	To SCH C-3, SCH C-3.21
10	Increase (Decrease) in IURT	WPC-3.4	\$ 22,581	To SCH C-3
11	Total Expense Adjustments	Sum of Lines 6 - 10		<u>\$ 684,355</u>
12	Net Adjustment Amount	Line 4 - Line 11		<u><u>\$ (19,647,591)</u></u>

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED REVENUE-SALES RECONCILIATION COMPONENT RIDER SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.5
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect the change in operating revenues for normalized Sales Reconciliation Component revenue.			
1	Increase/(Decrease) in Sales Reconciliation Component Revenue	WPC-3.1	\$ 4,368,212 To SCH C-3
2	Total Adjustment Amount	Line 1	<u>\$ 4,368,212</u>

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED REVENUE-ENERGY EFFICIENCY FUNDING COMPONENT RIDER SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.6
PAGE 1 OF 1

Line	Description	Reference	Amount	Amount
PURPOSE and DESCRIPTION: To reflect the change in operating revenues and operating expenses for normalized Energy Efficiency Funding Component revenue.				
1	Pro Forma EEFC Revenue	WPC-3.1		\$ 7,463,867
2	Less: Test Year EEFC Revenue	WPC-2.1a		\$ 7,707,760
3	Pro Forma Adjustment - EEFC Revenue	Line 1 - Line 2		\$ (243,894) To SCH C-3
4	Pro Forma EEFC Revenue	Line 1	\$ 7,463,867	
5	Less: IURT	Line 4 x 1.47%	\$ 109,719	
6	EEFC Revenue Excluding IURT	Line 4 - Line 5	\$ 7,354,148	
7	Pro Forma EEFC Expense	Line 6		\$ 7,354,148
8	Less: Test Year EEFC Expense	WPC-1.1a		\$ 7,707,760
9	Pro Forma Adjustment EEFC Expense	Line 7 - Line 8		\$ (353,613) To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED REVENUE-UNIVERSAL SERVICE FUND RIDER SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.7
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect the change in operating revenues to remove Universal Service Fund revenue.			
1	Increase/(Decrease) in Universal Service Fund Revenue - Rate 210	WPC-2.1b	\$ 346,650
2	Increase/(Decrease) in Universal Service Fund Revenue - Rate 220	WPC-2.1b	(231,394)
3	Increase/(Decrease) in Universal Service Fund Revenue - Rate 225	WPC-2.1b	(7,357)
4	Increase/(Decrease) in Universal Service Fund Revenue - Rate 240	WPC-2.1b	(2,892)
5	Increase/(Decrease) in Universal Service Fund Revenue - Rate 245	WPC-2.1b	(11,462)
6	Increase/(Decrease) in Universal Service Fund Revenue - Rate 260	WPC-2.1b	(49,385)
7	Increase/(Decrease) in Universal Service Fund Revenue - Rate 270	WPC-2.1b	<u>(44,160)</u>
8	Total Adjustment Amount	Sum of Lines 1 - 7	\$ <u>-</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED REVENUE-GAS COST SYNCHRONIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.8
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect the change in operating revenues and operating expenses for normalized Gas Cost Adjustment.			
1	Increase/(Decrease) in Gas Cost Adjustment Rider Revenue	WPC-3.1	\$ 15,565 To SCH C-3
2	Increase/(Decrease) in Bad Debt Cost Recovery Revenue	WPC-3.1	(1,222,946) To SCH C-3
3	Increase/(Decrease) in Gross Receipts Tax (GCA Only) Revenue	WPC-3.1	<u>(82,137)</u> To SCH C-3
4	Subtotal Revenue	Sum of Lines 1 - 3	\$ (1,289,518)
5	Increase/(Decrease) in Gas Cost Expense	WPC-3.1	<u>(15,565)</u> To SCH C-3
6	Total Adjustment Amount	Sum of Lines 4 - 5	<u><u>\$ (1,305,083)</u></u>

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED REVENUE-MISCELLANEOUS REVENUE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.9
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect the change in operating revenues for various adjustments to Miscellaneous Revenue to synchronize to the projected test year revenue.			
1	Adjusted Test Year Revenue	WPC-2.1b	\$ 608,867,304
2	Late Fee Percentage		<u>0.60%</u>
3	Adjusted Test Year Forfeited Discounts	Line 1 x Line 2	3,635,024
4	Unadjusted Test Year Forfeited Discounts	WPC-2.1b	<u>(3,499,295)</u>
5	Total Adjustment Amount	Line 3 + Line 4	<u>\$ 135,729</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
INFORMATION TECHNOLOGY-RELATED INVESTMENTS EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.10
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect the increase in operating expenses associated with information technology investments.			
1	Expected IT-Related Investments Expenses	WPB-2.1b	\$ 5,259,966
2	Amortization Period (Years)		<u>6</u>
3	Pro Forma Increase in IT-Related Investments Expense	Line 1 / Line 2	<u>\$ 876,661</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
COVID-19 RELATED EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.11
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect the estimated costs related to COVID-19 deferred expenses.			
1	Expected COVID-19 Deferred Expenses	WPC-3.11	\$ 3,169,233
2	Amortization Period (Years)		<u>6</u>
3	Pro Forma Increase in COVID-19 Expense	Line 1 / Line 2	<u>\$ 528,206</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
RATE CASE EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.12
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect the increase in operating expense associated with the amortization of estimated costs related to this proceeding.			
1	Expected Rate Case Expense for Current Case	WPC-3.12	\$ 1,300,000
2	Amortization Period (Years)		<u>6</u>
3	Increase/(Decrease) in Amortization Expense	Line 1 / Line 2	<u>\$ 216,667</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
IURC ASSESSMENT FEES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.13
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To annualize the level of IURC assessments to the latest known level.			
1	Adjusted Test Year Revenue	SCH C-2	\$ 614,078,002
2	IURC Assessment Fee Percentage	WPA-2.1	<u>0.127%</u>
3	IURC Assessment Fee	Line 1 x Line 2	782,123
4	Unadjusted Test Year IURC Assessment Fee	SCH C-2.1	<u>820,000</u>
5	Total Adjustment Amount	Line 3 - Line 4	<u>\$ (37,877)</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
MISCELLANEOUS ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.14
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To adjust test year budget for miscellaneous items.			
1	FERC 887 Budget correction - ROW Maintenance		\$ 1,200,000
2	FERC 925 Budget adjustment - Liability Insurance		1,030,586
3	FERC 920 Budget adjustment - FTE Not Backfilled		(327,464)
4	General O&M Budget Reduction		(7,877,536)
5	Total Budget Adjustments	Sum of Lines 1 - 2	<u>\$ (5,974,414)</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
UNCOLLECTIBLE ACCOUNTS EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.15
PAGE 1 OF 1

Line	Description	Reference	Amount	Write-Off Percentage (A)	Amount
PURPOSE and DESCRIPTION: To annualize the level of Uncollectible Accounts Expense to the latest known level.					
1	Adjusted Test Year Uncollectible Accounts Expense	SCH C-2	\$ 614,078,002	0.42%	\$ 2,579,128
2	Less: Unadjusted Test Year Uncollectible Accounts Expense	SCH C-2.1			<u>3,040,669</u>
3	Gross Pro Forma Uncollectible Accounts Expense	Line 1 - Line 2			(461,542)
4	Less: Adjusted Test Year Gas Costs Related Uncollectible Accounts Expense	WPC-3.1			<u>1,076,838</u>
5	Net Adjustment Amount	Line 3 - Line 4			<u>\$ (1,538,380)</u> To SCH C-3

Notes:

(A) WPA-2.2

VECTREN NORTH
CAUSE NO. 45468
SHARED SERVICES EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.16
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect an adjustment to the projected annual costs associated with common assets held by Vectren Utility Holdings, Inc. and charged to Vectren North.			
1	Adjusted Test Year Shared Services Expense	WPC-3.16a	\$ 5,820,470
2	Less: Unadjusted Test Year Shared Services Expense	SCH C-2.1	<u>17,330,876</u>
3	Adjustment amount	Line 1 - Line 2	<u>\$ (11,510,406)</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.17
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect an adjustment to annualize depreciation expense based on the projected plant in service December 31, 2021 at proposed depreciation rates.			
1	Depreciation Expense - Annualized	SCH B-3.2	\$ 82,888,308
2	Less: Depreciation Expense - Test Period	SCH C-2.1	107,600,550
3	Less: CSIA Annualized Depreciation Expense Adjustment	SCH C-3.4	<u>798,481</u>
4	Adjustment Amount	Line 1 - Line 2 - Line 3	<u><u>\$ (25,510,724)</u></u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
CSIA PROGRAM 20% DEFERRAL AMORTIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.18
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect the increase in operating expense associated with the amortization of the CSIA program 20% deferral.			
1	Projected CSIA Program 20% Deferred Balance	WPB-4.3	\$ 85,005,452
2	Amortization Period (Years)	WPB-4.3	<u>7</u>
3	Total Adjustment Amount	Line 1 / Line 2	<u>\$ 12,143,636</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
CSIA PROGRAM EXPENSE AMORTIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.19
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect the increase in operating expense associated with the amortization of the CSIA program expenses.			
1	Projected CSIA Program Expense Balance	WPB-4.3	\$ 46,355,147
2	Amortization Period (Years)	WPB-4.3	<u>41</u>
3	Pro Forma Amortization Expense	Line 1 / Line 2	1,130,613
4	Less: CSIA Annualized Amortization Expense Adjustment	SCH C-3.4	<u>49,536</u>
5	Increase/(Decrease) in Amortization Expense	Line 3 - Line 4	<u>\$ 1,081,078</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
BARE STEEL CAST IRON PROGRAM EXPENSE AMORTIZATION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.20
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To reflect the increase in operating expense associated with the amortization of the Bare Steel Cast Iron program expenses.			
1	BS/CI Program Expense Balance	WPB-4.3	\$ 35,725,648
2	Amortization Period (Years)	WPB-4.3	<u>37</u>
3	Increase/(Decrease) in Amortization Expense	Line 1 / Line 2	<u>\$ 965,558</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED PROPERTY TAX EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.21
PAGE 1 OF 1

Line	Description	Reference	Amount
PURPOSE and DESCRIPTION: To annualize property tax expense at the projected tax rates.			
1	Property Tax Expense - Annualized	WPC-3.21a	\$ 13,003,753
2	Less: Property Tax Expense - Test Period	SCH C-2.1	12,296,530
3	Less: CSIA Annualized Property Tax Expense Adjustment	SCH C-3.4	<u>176,047</u>
4	Increase/(Decrease) in Property Tax	Line 1 - Line 2 - Line 3	<u>\$ 531,175</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
UTILITY RECEIPTS TAX EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.22
PAGE 1 OF 1

Line	Description	Reference	Amount	Amount
PURPOSE and DESCRIPTION: To annualize the level of Utility Receipts Tax Expense to the latest known level.				
1	Adjusted Test Year Total Revenues	SCH C-2		\$ 614,078,002
2	Less: Gross Uncollectible Accounts Expense	SCH C-3.15	\$ 2,579,128	
3	Less: Statutory Exemption	IN DOR	<u>\$ 1,000</u>	
4	Subtotal of Revenue Adjustments	Line 2 + Line 3		<u>\$ 2,580,128</u>
5	Pro Forma Revenues Subject to Indiana Utility Receipts Tax	Line 1 - Line 4		\$ 611,497,875
6	Utility Receipts Tax Rate	SCH A-2		<u>1.400%</u>
7	Utility Receipts Tax Expense	Line 5 x Line 6		\$ 8,560,970
8	Less: Unadjusted Test Year Utility Receipts Tax Expense	SCH C-2.1		<u>\$ 8,912,000</u>
9	Gross Adjustment Amount	Line 7 - Line 8		\$ (351,030)
10	Utility Receipts Tax Adjustments Already Captured on Schedule C-3			
11	SCH C-3.1 - ANNUALIZED REVENUE - SERVICE CHARGE REVENUE	SCH C-3	\$ (370)	
12	SCH C-3.2 - ANNUALIZED REVENUE - WEATHER NORMALIZATION	SCH C-3	\$ (61,155)	
13	SCH C-3.3 - ANNUALIZED REVENUE - LARGE CUSTOMERS	SCH C-3	\$ (74,176)	
14	SCH C-3.4 - ANNUALIZED REVENUE - CSIA SYNCHRONIZATION	SCH C-3	\$ 22,581	
15	SCH C-3.6 - ANNUALIZED REVENUE - EEFC SYNCHRONIZATION	SCH C-3	\$ (3,415)	
16	SCH C-3.8 - ANNUALIZED REVENUE - GAS COST RECOVERY SYNCHRONIZATION	SCH C-3	\$ (18,053)	
17	SCH C-3.9 - ANNUALIZED REVENUE - MISCELLANEOUS REVENUE SYNCHRONIZATION	SCH C-3	<u>\$ 1,900</u>	
18	Less: Subtotal of Adjustments Already Captured	Sum of Lines 11 - 17		<u>\$ (132,688)</u>
19	Net Adjustment Amount	Line 9 - Line 18		<u><u>\$ (218,342)</u></u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
STATE INCOME TAX EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.23
PAGE 1 OF 1

Line	Description	Reference	Amount	Amount
PURPOSE and DESCRIPTION: To annualize the level of State Income Tax Expense to the latest known level.				
1	Total Pro Forma State Income Tax Expense	SCH C-4	\$	3,599,786
2	Less: Unadjusted Test Year State Income Tax Expense	SCH C-4	\$	<u>4,913,982</u>
3	Gross Adjustment Amount	Line 1 - Line 2	\$	(1,314,196)
4	State Income Tax Adjustments Already Captured on Schedule C-3			
5	SCH C-3.1 - ANNUALIZED REVENUE - SERVICE CHARGE REVENUE	SCH C-3	\$	(1,294)
6	SCH C-3.2 - ANNUALIZED REVENUE - WEATHER NORMALIZATION	SCH C-3	\$	(214,043)
7	SCH C-3.3 - ANNUALIZED REVENUE - LARGE CUSTOMERS	SCH C-3	\$	(245,161)
8	SCH C-3.4 - ANNUALIZED REVENUE - CSIA SYNCHRONIZATION	SCH C-3	\$	(952,999)
9	SCH C-3.5 - ANNUALIZED REVENUE - SRC SYNCHRONIZATION	SCH C-3	\$	214,042
10	SCH C-3.6 - ANNUALIZED REVENUE - EEFC SYNCHRONIZATION	SCH C-3	\$	5,376
11	SCH C-3.8 - ANNUALIZED REVENUE - GAS COST RECOVERY SYNCHRONIZATION	SCH C-3	\$	(63,949)
12	SCH C-3.9 - ANNUALIZED REVENUE - MISCELLANEOUS REVENUE SYNCHRONIZATION	SCH C-3	\$	6,651
13	SCH C-3.10 - IT-RELATED INVESTMENTS EXPENSES	SCH C-3	\$	(42,956)
14	SCH C-3.11 - COVID-19 RELATED EXPENSES	SCH C-3	\$	(25,882)
15	SCH C-3.12 - RATE CASE EXPENSE AMORTIZATION	SCH C-3	\$	(10,617)
16	SCH C-3.13 - IURC ASSESSMENT FEE	SCH C-3	\$	1,856
17	SCH C-3.14 - BUDGET ADJUSTMENTS	SCH C-3	\$	292,746
18	SCH C-3.15 - ANNUALIZED UNCOLLECTIBLE ACCOUNTS EXPENSE	SCH C-3	\$	75,381
19	SCH C-3.16 - ANNUALIZED SHARED SERVICES EXPENSE	SCH C-3	\$	564,010
20	SCH C-3.17 - ANNUALIZED DEPRECIATION EXPENSE	SCH C-3	\$	1,250,025
21	SCH C-3.18 - CSIA PROGRAM 20% DEFERRAL AMORTIZATION	SCH C-3	\$	(595,038)
22	SCH C-3.19 - CSIA PROGRAM EXPENSE AMORTIZATION	SCH C-3	\$	(52,973)
23	SCH C-3.20 - BS/CI PROGRAM EXPENSE AMORTIZATION	SCH C-3	\$	<u>(47,312)</u>
24	Less: Subtotal of Adjustments Already Captured	Sum of Lines 4 - 19	\$	<u>157,864</u>
25	Net Adjustment Amount	Line 3 - Line 24	\$	<u>(1,472,060)</u> To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
FEDERAL INCOME TAX EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-3.24
PAGE 1 OF 1

Line	Description	Reference	Amount	Federal Income Tax Amount	Amount	Deferred Income Tax Amount
PURPOSE and DESCRIPTION: To annualize the level of Federal Income Tax Expense to the latest known level.						
1	Total Pro Forma Federal Income Tax Expense	SCH-C5		\$ (1,676,519)		\$ 8,188,310
2	Less: Unadjusted Test Year Federal Income Tax Expense	SCH-C5		<u>\$ 6,128,512</u>		<u>\$ 2,883,426</u>
3	Gross Adjustment Amount	Line 1 - Line 2		\$ (7,805,031)		\$ 5,304,884
4	Federal Income Tax Adjustments Already Captured on Schedule C-3					
5	SCH C-3.1 - ANNUALIZED REVENUE - SERVICE CHARGE REVENUE	SCH C-3	\$ (5,195)	\$ -		
6	SCH C-3.2 - ANNUALIZED REVENUE - WEATHER NORMALIZATION	SCH C-3	\$ (859,535)	\$ -		
7	SCH C-3.3 - ANNUALIZED REVENUE - LARGE CUSTOMERS	SCH C-3	\$ (983,629)	\$ -		
8	SCH C-3.4 - ANNUALIZED REVENUE - CSIA SYNCHRONIZATION	SCH C-3	\$ (3,925,864)	\$ -		
9	SCH C-3.5 - ANNUALIZED REVENUE - SRC SYNCHRONIZATION	SCH C-3	\$ 872,376	\$ -		
10	SCH C-3.6 - ANNUALIZED REVENUE - EEFC SYNCHRONIZATION	SCH C-3	\$ 22,629	\$ -		
11	SCH C-3.8 - ANNUALIZED REVENUE - GAS COST RECOVERY SYNCHRONIZATION	SCH C-3	\$ (256,847)	\$ -		
12	SCH C-3.9 - ANNUALIZED REVENUE - MISCELLANEOUS REVENUE SYNCHRONIZATION	SCH C-3	\$ 26,707	\$ -		
13	SCH C-3.10 - IT-RELATED INVESTMENTS EXPENSES	SCH C-3	\$ (175,078)	\$ -		
14	SCH C-3.11 - COVID-19 RELATED EXPENSES	SCH C-3	\$ (105,488)	\$ -		
15	SCH C-3.12 - RATE CASE EXPENSE AMORTIZATION	SCH C-3	\$ (43,271)	\$ -		
16	SCH C-3.13 - IURC ASSESSMENT FEE	SCH C-3	\$ 7,564	\$ -		
17	SCH C-3.14 - BUDGET ADJUSTMENTS	SCH C-3	\$ 1,193,150	\$ -		
18	SCH C-3.15 - ANNUALIZED UNCOLLECTIBLE ACCOUNTS EXPENSE	SCH C-3	\$ 307,230	\$ -		
19	SCH C-3.16 - ANNUALIZED SHARED SERVICES EXPENSE	SCH C-3	\$ 2,298,743	\$ -		
20	SCH C-3.17 - ANNUALIZED DEPRECIATION EXPENSE	SCH C-3	\$ 5,094,747	\$ -		
21	SCH C-3.18 - CSIA PROGRAM 20% DEFERRAL AMORTIZATION	SCH C-3	\$ (2,425,206)	\$ -		
22	SCH C-3.19 - CSIA PROGRAM EXPENSE AMORTIZATION	SCH C-3	\$ (215,902)	\$ -		
23	SCH C-3.20 - BS/CI PROGRAM EXPENSE AMORTIZATION	SCH C-3	\$ (192,832)	\$ -		
24	SCH C-3.21 - ANNUALIZED PROPERTY TAX EXPENSE	SCH C-3	\$ (111,547)	\$ -		
25	SCH C-3.22 - ANNUALIZED UTILITY RECEIPTS TAX EXPENSE	SCH C-3	\$ 45,852	\$ -		
26	SCH C-3.23 - STATE INCOME TAXES AT STATUTORY RATE	SCH C-3	<u>\$ 309,133</u>	<u>\$ -</u>		
27	Less: Subtotal of Adjustments Already Captured	Sum of Lines 5 - 26		<u>\$ 877,739</u>		<u>\$ -</u>
28	Net Adjustment Amount	Line 3 - Line 27		\$ (8,682,770)		\$ 5,304,884 To SCH C-3

VECTREN NORTH
CAUSE NO. 45468
ADJUSTED STATE INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-4
PAGE 1 OF 2

Line	Description	AT CURRENT RATES					AT PROPOSED RATES	
		Unadjusted (A)	Adjustments (B)	Adjusted (C)	Tax Rate Annualization (D)	Adjusted (E)	Adjustments (F)	Proposed (G)
1	Operating Revenues	\$ 639,763,613	\$ (25,685,610)	\$ 614,078,002	\$ -	\$ 614,078,002	\$ (7,647,643)	\$ 606,430,359
2	Operation & Maintenance Expense	399,497,649	(18,434,881)	381,062,768	-	381,062,768	(41,861)	381,020,907
3	Depreciation Expense	107,600,550	(10,472,435)	97,128,115	-	97,128,115	-	97,128,115
4	Property Taxes	12,296,530	707,223	13,003,753	-	13,003,753	-	13,003,753
5	Operating Income Before State Income Taxes	\$ 120,368,883	\$ 2,514,484	\$ 122,883,367	\$ -	\$ 122,883,367	\$ (7,605,783)	\$ 115,277,584
6								
7	Reconciling Items:							
8	Net Interest Charges	\$ 28,933,609	\$ (4,127,304)	\$ 24,806,305	\$ -	\$ 24,806,305	\$ -	\$ 24,806,305
9								
10	Tax Depreciation	\$ 109,710,391	\$ -	\$ 109,710,391	\$ -	\$ 109,710,391	\$ -	\$ 109,710,391
11	Book Depreciation	107,600,550	(25,510,724)	82,089,827	-	82,089,827	-	82,089,827
12	Excess of Tax over Book Depreciation	\$ 2,109,841	\$ 25,510,724	\$ 27,620,565	\$ -	\$ 27,620,565	\$ -	\$ 27,620,565
13								
14	Non-Deductible Expenses	\$ (595,754)	\$ -	\$ (595,754)	\$ -	\$ (595,754)	\$ -	\$ (595,754)
15	Test Year Below the Line Expense/(Revenue)	(4,796,221)	4,796,221	-	-	-	-	-
16	Total Permanent Differences - Expense/(Revenue)	\$ (5,391,974)	\$ 4,796,221	\$ (595,754)	\$ -	\$ (595,754)	\$ -	\$ (595,754)
17								
18	Other Reconciling Items:							
19	Property Taxes	\$ (104,882)		\$ (104,882)		\$ (104,882)		\$ (104,882)
20	Bad Debts	(88,214)		(88,214)		(88,214)		(88,214)
21	Record Sec. 263A CAP Costs	(96,358)		(96,358)		(96,358)		(96,358)
22	Prepaid Insurance	194,393		194,393		194,393		194,393
23	Construction Deposits	403,172		403,172		403,172		403,172
24	FASB 106 Costs	(1,360,527)		(1,360,527)		(1,360,527)		(1,360,527)
25	MGP Reserve Net of Insurance	(29,234)		(29,234)		(29,234)		(29,234)
26	Reverse Exec Restricted Stock Accr	2,026,892		2,026,892		2,026,892		2,026,892
27	Deferred Comp/Long-term Incentive Plan	1,603,211	(1,603,211)	-		-		-
28	Amortization of Debt Expense	83,723		83,723		83,723		83,723
29	Deferred Debits/Regulatory Assets	(1,924,980)		(1,924,980)		(1,924,980)		(1,924,980)
30	Pension Expense in Excess of Tax	1,120,658		1,120,658		1,120,658		1,120,658
31	Allowance for Funds Used During Construction	(1,529,965)	1,529,965	-		-		-
32	AFUDC Debt	(322,615)	322,615	-		-		-
33	Capitalized Interest	904,063		904,063		904,063		904,063
34	Contributions in Aid of Construction	977,058		977,058		977,058		977,058
35	Mixed Service Cost	(24,209,305)		(24,209,305)		(24,209,305)		(24,209,305)
36	Capitalized Property Taxes	38,891		38,891		38,891		38,891
37	Restricted Stock	(291,737)		(291,737)		(291,737)		(291,737)
38	Repairs Deduction	(11,136,007)		(11,136,007)		(11,136,007)		(11,136,007)
39	Total Other Reconciling Items	\$ (33,741,763)	\$ 249,369	\$ (33,492,394)	\$ -	\$ (33,492,394)	\$ -	\$ (33,492,394)
40	Total Reconciling Items	\$ 59,393,238	\$ 25,930,272	\$ 85,323,510	\$ -	\$ 85,323,510	\$ -	\$ 85,323,510
41	State Taxable Income/(Loss)	\$ 60,975,645	\$ (23,415,788)	\$ 37,559,856	\$ -	\$ 37,559,856	\$ (7,605,783)	\$ 29,954,074

VECTREN NORTH
CAUSE NO. 45468
ADJUSTED STATE INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-4
PAGE 2 OF 2

Line	Description	AT CURRENT RATES					AT PROPOSED RATES	
		Unadjusted (A)	Adjustments (B)	Adjusted (C)	Tax Rate Annualization (D)	Adjusted (E)	Adjustments (F)	Proposed (G)
1	State Taxable Income/(Loss)							
2	from Page 1	\$ 60,975,645	\$ (23,415,788)	\$ 37,559,856	\$ -	\$ 37,559,856	\$ (7,605,783)	\$ 29,954,074
3								
4	State Income Tax Rate	5.075%	5.075%	5.075%	4.900%	4.900%	4.900%	4.900%
5								
6	State Income Taxes	\$ 3,094,514	\$ (1,188,351)	\$ 1,906,163	\$ (65,730)	\$ 1,840,433	\$ (372,683)	\$ 1,467,750
7								
8	Provision Deferred Inc Taxes (Net):							
9	Method Life	\$ 107,074	\$ 1,294,669	\$ 1,401,744	\$ (48,336)	\$ 1,353,408	\$ -	\$ 1,353,408
10	Property Taxes	5,323	-	5,323	(184)	5,139	-	5,139
11	Bad Debts	4,477	-	4,477	(154)	4,322	-	4,322
12	Record Sec. 263A CAP Costs	4,890	-	4,890	(169)	4,722	-	4,722
13	Prepaid Insurance	(9,865)	-	(9,865)	340	(9,525)	-	(9,525)
14	Construction Deposits	(20,461)	-	(20,461)	706	(19,755)	-	(19,755)
15	FASB 106 Costs	69,047	-	69,047	(2,381)	66,666	-	66,666
16	MGP Reserve Net of Insurance	1,484	-	1,484	(51)	1,432	-	1,432
17	Reverse Exec Restricted Stock Accr	(102,865)	-	(102,865)	3,547	(99,318)	-	(99,318)
18	Deferred Comp/Long-term Incentive Plan	(81,363)	81,363	-	-	-	-	-
19	Amortization of Debt Expense	(4,249)	-	(4,249)	147	(4,102)	-	(4,102)
20	Deferred Debits/Regulatory Assets	97,693	-	97,693	(3,369)	94,324	-	94,324
21	Pension Expense in Excess of Tax	(56,873)	-	(56,873)	1,961	(54,912)	-	(54,912)
22	Allowance for Funds Used During Construction	77,646	(77,646)	-	-	-	-	-
23	AFUDC Debt	16,373	(16,373)	-	-	-	-	-
24	Capitalized Interest	(45,881)	-	(45,881)	1,582	(44,299)	-	(44,299)
25	Contributions in Aid of Construction	(49,586)	-	(49,586)	1,710	(47,876)	-	(47,876)
26	Mixed Service Cost	1,228,622	-	1,228,622	(42,366)	1,186,256	-	1,186,256
27	Capitalized Property Taxes	(1,974)	-	(1,974)	68	(1,906)	-	(1,906)
28	Restricted Stock	14,806	-	14,806	(511)	14,295	-	14,295
29	Repairs Deduction	565,151	-	565,151	(19,487)	545,664	-	545,664
30	Total Prov Def. Inc Tax	\$ 1,819,468	\$ 1,282,014	\$ 3,101,482	\$ (106,947)	\$ 2,994,535	\$ -	\$ 2,994,535
31	Total State Income Taxes	\$ 4,913,982	\$ 93,662	\$ 5,007,644	\$ (172,677)	\$ 4,834,968	\$ (372,683)	\$ 4,462,285
32								
33	State Excess Deferred Income Tax Amortization				\$ (1,235,182)	\$ (1,235,182)		\$ (1,235,182)
34								
35	Total State Income Tax Expense	\$ 4,913,982	\$ 93,662	\$ 5,007,644	\$ (1,407,859)	\$ 3,599,786	\$ (372,683)	\$ 3,227,102

VECTREN NORTH
CAUSE NO. 45468
DEVELOPMENT OF STATE INCOME TAXES BEFORE ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-4.1
PAGE 1 OF 2

Line	Description	Reference	Unadjusted Jurisdiction
1	Operating Revenues	SCH C-2	\$ 639,763,613
2	Operation & Maintenance Expense	SCH C-2	\$ 399,497,649
3	Depreciation Expense	SCH C-2	\$ 107,600,550
4	Property Taxes	SCH C-2	\$ 12,296,530
5	Operating Income Before State Income Taxes	Line 1 - Sum of Lines 2 - 4	\$ 120,368,883
6	Reconciling Items:		
7	Interest Charges	SCH C-1.1	\$ 28,933,609
8	Test Year Below the Line Expense/(Revenue)	SCH C-1.1	\$ (4,796,221)
9	Other Non-Deductible Expenses (Permanent Tax Differences)	WPC-4.1	\$ (595,754)
10	Taxable Operating Income	Line 5 - Sum of Lines 7 - 9	\$ 96,827,249
11	Tax Depreciation	WPC-4.1	\$ 109,710,391
12	Book Depreciation	SCH C-2	\$ 107,600,550
13	Excess of Tax over Book Depreciation	Line 11 - Line 12	\$ 2,109,841
14	Other Reconciling Items		
15	Property Taxes		\$ (104,882)
16	Bad Debts		\$ (88,214)
17	Record Sec. 263A CAP Costs		\$ (96,358)
18	Prepaid Insurance		\$ 194,393
19	Construction Deposits		\$ 403,172
20	FASB 106 Costs		\$ (1,360,527)
21	MGP Reserve Net of Insurance		\$ (29,234)
22	Reverse Exec Restricted Stock Accr		\$ 2,026,892
23	Deferred Comp/Long-term Incentive Plan		\$ 1,603,211
24	Amortization of Debt Expense		\$ 83,723
25	Deferred Debits/Regulatory Assets		\$ (1,924,980)
26	Pension Expense in Excess of Tax		\$ 1,120,658
27	Allowance for Funds Used During Construction		\$ (1,529,965)
28	AFUDC Debt		\$ (322,615)
29	Capitalized Interest		\$ 904,063
30	Contributions in Aid of Construction		\$ 977,058
31	Mixed Service Cost		\$ (24,209,305)
32	Capitalized Property Taxes		\$ 38,891
33	Restricted Stock		\$ (291,737)
34	Repairs Deduction		\$ (11,136,007)
35	Total Other Reconciling Items	Sum of Lines 15 - 34	\$ (33,741,763)
36	Total Reconciling Items	Line 13 - Line 35	\$ 35,851,604
37	State Taxable Income/(Loss) - Current	Line 10 - Line 36	\$ 60,975,645

VECTREN NORTH
CAUSE NO. 45468
DEVELOPMENT OF STATE INCOME TAXES BEFORE ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-4.1
PAGE 2 OF 2

Line	Description	Reference	Unadjusted Jurisdiction
1	State Taxable Income/(Loss)	Page 1, Line 37	\$ 60,975,645
2	State Income Tax Rate	(A)	5.075%
3	State Income Taxes - Current	Line 1 x Line 2	\$ 3,094,514
4	Provision for Deferred State Income Taxes:		
5	Method Life	Line 2 x Page 1, Line 13	\$ 107,074
6	Property Taxes	Line 2 x Page 1, Line 15	\$ 5,323
7	Bad Debts	Line 2 x Page 1, Line 16	\$ 4,477
8	Record Sec. 263A CAP Costs	Line 2 x Page 1, Line 17	\$ 4,890
9	Prepaid Insurance	Line 2 x Page 1, Line 18	\$ (9,865)
10	Construction Deposits	Line 2 x Page 1, Line 19	\$ (20,461)
11	FASB 106 Costs	Line 2 x Page 1, Line 20	\$ 69,047
12	MGP Reserve Net of Insurance	Line 2 x Page 1, Line 21	\$ 1,484
13	Reverse Exec Restricted Stock Accr	Line 2 x Page 1, Line 22	\$ (102,865)
14	Deferred Comp/Long-term Incentive Plan	Line 2 x Page 1, Line 23	\$ (81,363)
15	Amortization of Debt Expense	Line 2 x Page 1, Line 24	\$ (4,249)
16	Deferred Debits/Regulatory Assets	Line 2 x Page 1, Line 25	\$ 97,693
17	Pension Expense in Excess of Tax	Line 2 x Page 1, Line 26	\$ (56,873)
18	Allowance for Funds Used During Construction	Line 2 x Page 1, Line 27	\$ 77,646
19	AFUDC Debt	Line 2 x Page 1, Line 28	\$ 16,373
20	Capitalized Interest	Line 2 x Page 1, Line 29	\$ (45,881)
21	Contributions in Aid of Construction	Line 2 x Page 1, Line 30	\$ (49,586)
22	Mixed Service Cost	Line 2 x Page 1, Line 31	\$ 1,228,622
23	Capitalized Property Taxes	Line 2 x Page 1, Line 32	\$ (1,974)
24	Restricted Stock	Line 2 x Page 1, Line 33	\$ 14,806
25	Repairs Deduction	Line 2 x Page 1, Line 34	\$ 565,151
26	Provision for Deferred State Income Taxes	Sum of Lines 5 - 25	\$ 1,819,468
27	Total State Income Tax Expense	Line 3 + Line 26	\$ 4,913,982

Notes:

- (A) Represents a blended State Tax Rate:
- January 1, 2021 - December 31, 2021 @ 5.075%
 - Based on 5.25% @ January 1, 2021 and 4.90% @ July 1, 2021

VECTREN NORTH
CAUSE NO. 45468
ADJUSTED FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-5
PAGE 1 OF 2

Line	Description	AT CURRENT RATES					AT PROPOSED RATES	
		Unadjusted (A)	Adjustments (B)	Adjusted (C)	Tax Rate Annualization (D)	Adjusted (E)	Adjustments (F)	Proposed (G)
1	Operating Income Before State Income Taxes	\$ 120,368,883	\$ 2,514,484	\$ 122,883,367	\$ -	\$ 122,883,367	\$ (7,605,783)	\$ 115,277,584
2	Indiana Utility Receipts Tax	8,912,000	(351,030)	8,560,970	-	8,560,970	(106,617)	8,454,353
3	State Income Tax Expense	4,913,982	93,662	5,007,644	(1,407,859)	3,599,786	(372,683)	3,227,102
4	Operating Income Before Federal Income Taxes	\$ 106,542,901	\$ 2,771,851	\$ 109,314,752	\$ 1,407,859	\$ 110,722,611	\$ (7,126,482)	\$ 103,596,129
5								
6	Reconciling Items:							
7	Net Interest Charges	\$ 28,933,609	\$ (4,127,304)	\$ 24,806,305	\$ -	\$ 24,806,305	\$ -	\$ 24,806,305
8								
9	Tax Depreciation	\$ 87,589,385	\$ -	\$ 87,589,385	\$ -	\$ 87,589,385	\$ -	\$ 87,589,385
10	Book Depreciation	107,600,550	(25,510,724)	82,089,827	-	82,089,827	-	82,089,827
11	Excess of Tax over Book Depreciation	\$ (20,011,165)	\$ 25,510,724	\$ 5,499,559	\$ -	\$ 5,499,559	\$ -	\$ 5,499,559
12								
13	Non-Deductible Expenses	\$ (595,754)	\$ -	\$ (595,754)	\$ -	\$ (595,754)	\$ -	\$ (595,754)
14	Test Year Below the Line Expense/(Revenue)	(4,796,221)	4,796,221	-	-	-	-	-
15	Total Permanent Differences - Expense/(Revenue)	\$ (5,391,974)	\$ 4,796,221	\$ (595,754)	\$ -	\$ (595,754)	\$ -	\$ (595,754)
16								
17	Other Reconciling Items:							
18	Property Taxes	\$ (104,882)		\$ (104,882)		\$ (104,882)		\$ (104,882)
19	Bad Debts	(88,214)		(88,214)		(88,214)		(88,214)
20	Record Sec. 263A CAP Costs	(96,358)		(96,358)		(96,358)		(96,358)
21	Prepaid Insurance	194,393		194,393		194,393		194,393
22	Construction Deposits	403,172		403,172		403,172		403,172
23	FASB 106 Costs	(1,360,527)		(1,360,527)		(1,360,527)		(1,360,527)
24	MGP Reserve Net of Insurance	(29,234)		(29,234)		(29,234)		(29,234)
25	Reverse Exec Restricted Stock Accr	2,026,892		2,026,892		2,026,892		2,026,892
26	Deferred Comp/Long-term Incentive Plan	1,603,211	(1,603,211)	-		-		-
27	Amortization of Debt Expense	83,723		83,723		83,723		83,723
28	Deferred Debits/Regulatory Assets	(1,924,980)		(1,924,980)		(1,924,980)		(1,924,980)
29	Pension Expense in Excess of Tax	1,120,658		1,120,658		1,120,658		1,120,658
30	Allowance for Funds Used During Construction	(1,529,965)	1,529,965	-		-		-
31	AFUDC Debt	(322,615)	322,615	-		-		-
32	Capitalized Interest	904,063		904,063		904,063		904,063
33	Contributions in Aid of Construction	977,058		977,058		977,058		977,058
34	Mixed Service Cost	(24,209,305)		(24,209,305)		(24,209,305)		(24,209,305)
35	Capitalized Property Taxes	38,891		38,891		38,891		38,891
36	Restricted Stock	(291,737)		(291,737)		(291,737)		(291,737)
37	Repairs Deduction	(11,136,007)		(11,136,007)		(11,136,007)		(11,136,007)
38	Total Other Reconciling Items	\$ (33,741,763)	\$ 249,369	\$ (33,492,394)	\$ -	\$ (33,492,394)	\$ -	\$ (33,492,394)
39	Total Reconciling Items	\$ 37,272,232	\$ 25,930,272	\$ 63,202,504	\$ -	\$ 63,202,504	\$ -	\$ 63,202,504
40	Federal Taxable Income/(Loss)	\$ 69,270,669	\$ (23,158,421)	\$ 46,112,248	\$ 1,407,859	\$ 47,520,107	\$ (7,126,482)	\$ 40,393,625

VECTREN NORTH
CAUSE NO. 45468
ADJUSTED FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-5
PAGE 2 OF 2

Line	Description	AT CURRENT RATES					AT PROPOSED RATES	
		Unadjusted (A)	Adjustments (B)	Adjusted (C)	Tax Rate Annualization (D)	Adjusted (E)	Adjustments (F)	Proposed (G)
1	Federal Taxable Income/(Loss)							
2	from Page 1	\$ 69,270,669	\$ (23,158,421)	\$ 46,112,248	\$ 1,407,859	\$ 47,520,107	\$ (7,126,482)	\$ 40,393,625
3								
4	Federal Income Tax Rate	21.000%	21.000%	21.000%	21.000%	21.000%	21.000%	21.000%
5								
6	Federal Income Taxes	\$ 14,546,840	\$ (4,863,268)	\$ 9,683,572	\$ 295,650	\$ 9,979,222	\$ (1,496,561)	\$ 8,482,661
7								
8	Provision Deferred Inc Taxes (Net):							
9	Method Life	\$ (4,202,345)	\$ 5,357,252.02	\$ 1,154,907	\$ -	\$ 1,154,907	\$ -	\$ 1,154,907
10	Property Taxes	22,025	-	22,025	-	22,025	-	22,025
11	Bad Debts	18,525	-	18,525	-	18,525	-	18,525
12	Record Sec. 263A CAP Costs	20,235	-	20,235	-	20,235	-	20,235
13	Prepaid Insurance	(40,823)	-	(40,823)	-	(40,823)	-	(40,823)
14	Construction Deposits	(84,666)	-	(84,666)	-	(84,666)	-	(84,666)
15	FASB 106 Costs	285,711	-	285,711	-	285,711	-	285,711
16	MGP Reserve Net of Insurance	6,139	-	6,139	-	6,139	-	6,139
17	Reverse Exec Restricted Stock Accr	(425,647)	-	(425,647)	-	(425,647)	-	(425,647)
18	Deferred Comp/Long-term Incentive Plan	(336,674)	336,674	-	-	-	-	-
19	Amortization of Debt Expense	(17,582)	-	(17,582)	-	(17,582)	-	(17,582)
20	Deferred Debits/Regulatory Assets	404,246	-	404,246	-	404,246	-	404,246
21	Pension Expense in Excess of Tax	(235,338)	-	(235,338)	-	(235,338)	-	(235,338)
22	Allowance for Funds Used During Construction	321,293	(321,293)	-	-	-	-	-
23	AFUDC Debt	67,749	(67,749)	-	-	-	-	-
24	Capitalized Interest	(189,853)	-	(189,853)	-	(189,853)	-	(189,853)
25	Contributions in Aid of Construction	(205,182)	-	(205,182)	-	(205,182)	-	(205,182)
26	Mixed Service Cost	5,083,954	-	5,083,954	-	5,083,954	-	5,083,954
27	Capitalized Property Taxes	(8,167)	-	(8,167)	-	(8,167)	-	(8,167)
28	Restricted Stock	61,265	-	61,265	-	61,265	-	61,265
29	Repairs Deduction	2,338,562	-	2,338,562	(0)	2,338,561	-	2,338,561
30	Total Prov Def. Inc Tax	\$ 2,883,426	\$ 5,304,885	\$ 8,188,310	\$ (0)	\$ 8,188,310	\$ -	\$ 8,188,310
31	Total Federal Income Taxes	\$ 17,430,266	\$ 441,616	\$ 17,871,882	\$ 295,650	\$ 18,167,532	\$ (1,496,561)	\$ 16,670,971
32								
33	Federal Investment Tax Credit Amortization	\$ (3,328)		\$ (3,328)		\$ (3,328)	\$	\$ (3,328)
34	Federal Excess Deferred Income Tax Amortization	(8,415,000)		(8,415,000)		(8,415,000)		(8,415,000)
35	Federal Consolidated Return Benefit of Interest Expense	-	(3,237,413)	(3,237,413)		(3,237,413)		(3,237,413)
36								
37	Total Federal Income Tax Expense	\$ 9,011,938	\$ (2,795,797)	\$ 6,216,141	\$ 295,650	\$ 6,511,791	\$ (1,496,561)	\$ 5,015,230
38								
39	Total State Income Tax Expense	\$ 4,913,982	\$ 93,662	\$ 5,007,644	\$ (1,407,859)	\$ 3,599,786	\$ (372,683)	\$ 3,227,102
40	Total Income Tax Expense	\$ 13,925,920	\$ (2,702,135)	\$ 11,223,786	\$ (1,112,209)	\$ 10,111,577	\$ (1,869,245)	\$ 8,242,332
41								
42	Total Operating Income Before Income Taxes	\$ 106,542,901	\$ 2,771,851	\$ 109,314,752	\$ 1,407,859	\$ 110,722,611	\$ (7,126,482)	\$ 103,596,129
43	Plus: State Income Tax Expense	4,913,982	93,662	5,007,644	(1,407,859)	3,599,786	(372,683)	3,227,102
44	Less: Interest Expense	28,933,609	(4,127,304)	24,806,305	-	24,806,305	-	24,806,305
45	Less: Test Year Below the Line Expense/(Revenue)	(4,796,221)	4,796,221	-	-	-	-	-
46	Net Income Before Income Taxes	\$ 87,319,495	\$ 2,196,596	\$ 89,516,091	\$ -	\$ 89,516,091	\$ (7,499,165)	\$ 82,016,926
47								
48	Effective Tax Rate	15.95%						10.05%

PHASE 2 UPDATE: NET UTILITY PLANT IN SERVICE AND CAPITAL STRUCTURE UPDATED THROUGH DECEMBER 31, 2021

VECTREN NORTH
CAUSE NO. 45468
DEVELOPMENT OF FEDERAL INCOME TAXES BEFORE ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-5.1
PAGE 1 OF 2

Line	Description	Reference	Unadjusted Jurisdiction
1	Operating Income Before State Income Taxes	SCH C-4.1	\$ 120,368,883
2	Indiana Utility Receipts Tax	SCH C-2	\$ 8,912,000
3	State Income Tax	SCH C-4.1	\$ 4,913,982
4	Operating Income Before Federal Income Taxes	Line 1 - Sum of Lines 2 - 3	\$ 106,542,901
5	Reconciling Items:		
6	Interest Charges	SCH C-1.1	\$ 28,933,609
7	Test Year Below the Line Expense/(Revenue)	SCH C-1.1	\$ (4,796,221)
8	Other Non-Deductible Expenses (Permanent Tax Differences)	WPC-5.1	\$ (595,754)
9	Taxable Operating Income	Line 4 - Sum of Lines 6 - 8	\$ 83,001,267
10	Tax Depreciation	WPC-5.1	\$ 87,589,385
11	Book Depreciation	SCH C-2	\$ 107,600,550
12	Excess of Tax over Book Depreciation	Line 10 - Line 11	\$ (20,011,165)
13	Other Reconciling Items		
14	Property Taxes		\$ (104,882)
15	Bad Debts		\$ (88,214)
16	Record Sec. 263A CAP Costs		\$ (96,358)
17	Prepaid Insurance		\$ 194,393
18	Construction Deposits		\$ 403,172
19	FASB 106 Costs		\$ (1,360,527)
20	MGP Reserve Net of Insurance		\$ (29,234)
21	Reverse Exec Restricted Stock Accr		\$ 2,026,892
22	Deferred Comp/Long-term Incentive Plan		\$ 1,603,211
23	Amortization of Debt Expense		\$ 83,723
24	Deferred Debits/Regulatory Assets		\$ (1,924,980)
25	Pension Expense in Excess of Tax		\$ 1,120,658
26	Allowance for Funds Used During Construction		\$ (1,529,965)
27	AFUDC Debt		\$ (322,615)
28	Capitalized Interest		\$ 904,063
29	Contributions in Aid of Construction		\$ 977,058
30	Mixed Service Cost		\$ (24,209,305)
31	Capitalized Property Taxes		\$ 38,891
32	Restricted Stock		\$ (291,737)
33	Repairs Deduction		\$ (11,136,007)
34	Total Other Reconciling Items	Sum of Lines 14 - 33	\$ (33,741,763)
35	Total Reconciling Items	Line 12 - Line 34	\$ 13,730,598
36	Federal Taxable Income/(Loss) - Current	Line 9 - Line 35	\$ 69,270,669

VECTREN NORTH
CAUSE NO. 45468
DEVELOPMENT OF FEDERAL INCOME TAXES BEFORE ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE C-5.1
PAGE 2 OF 2

Line	Description	Reference	Unadjusted Jurisdiction
1	Federal Taxable Income/(Loss)	Page 1, Line 36	<u>\$ 69,270,669</u>
2	Federal Income Tax Rate		21%
3	Federal Income Taxes - Current	Line 1 x Line 2	<u>\$ 14,546,840</u>
4	Provision for Deferred Federal Income Taxes:		
5	Method Life	Line 2 x Page 1, Line 12	\$ (4,202,345)
6	Property Taxes	Line 2 x Page 1, Line 14	\$ 22,025
7	Bad Debts	Line 2 x Page 1, Line 15	\$ 18,525
8	Record Sec. 263A CAP Costs	Line 2 x Page 1, Line 16	\$ 20,235
9	Prepaid Insurance	Line 2 x Page 1, Line 17	\$ (40,823)
10	Construction Deposits	Line 2 x Page 1, Line 18	\$ (84,666)
11	FASB 106 Costs	Line 2 x Page 1, Line 19	\$ 285,711
12	MGP Reserve Net of Insurance	Line 2 x Page 1, Line 20	\$ 6,139
13	Reverse Exec Restricted Stock Accr	Line 2 x Page 1, Line 21	\$ (425,647)
14	Deferred Comp/Long-term Incentive Plan	Line 2 x Page 1, Line 22	\$ (336,674)
15	Amortization of Debt Expense	Line 2 x Page 1, Line 23	\$ (17,582)
16	Deferred Debits/Regulatory Assets	Line 2 x Page 1, Line 24	\$ 404,246
17	Pension Expense in Excess of Tax	Line 2 x Page 1, Line 25	\$ (235,338)
18	Allowance for Funds Used During Construction	Line 2 x Page 1, Line 26	\$ 321,293
19	AFUDC Debt	Line 2 x Page 1, Line 27	\$ 67,749
20	Capitalized Interest	Line 2 x Page 1, Line 28	\$ (189,853)
21	Contributions in Aid of Construction	Line 2 x Page 1, Line 29	\$ (205,182)
22	Mixed Service Cost	Line 2 x Page 1, Line 30	\$ 5,083,954
23	Capitalized Property Taxes	Line 2 x Page 1, Line 31	\$ (8,167)
24	Restricted Stock	Line 2 x Page 1, Line 32	\$ 61,265
25	Repairs Deduction	Line 2 x Page 1, Line 33	\$ 2,338,562
26	Provision for Deferred Federal Income Taxes	Sum of Lines 5 - 25	<u>\$ 2,883,426</u>
27	Total Federal Income Tax Expense	Line 3 + Line 26	<u>\$ 17,430,266</u>
28	Federal Investment Tax Credit Amortization		\$ (3,328)
29	Federal Excess Deferred Income Tax Amortization		\$ (8,415,000)
30	Net Federal Income Tax Expense	Sum of Lines 27 - 29	<u>\$ 9,011,938</u>

SECTION D
RATE OF RETURN
VECTREN NORTH
CAUSE NO. 45468
TEST YEAR: 12 MONTHS ENDING DECEMBER 31, 2021

SCHEDULES:

SCHEDULE D-1	RATE OF RETURN SUMMARY
SCHEDULE D-2	LONG-TERM DEBT
SCHEDULE D-3	PREFERRED STOCK
SCHEDULE D-4	COMMON EQUITY
SCHEDULE D-5	COST-FREE CAPITAL AND OTHER

PHASE 2 UPDATE: COMPLETE CAPITAL STRUCTURE UPDATED THROUGH DECEMBER 31, 2021.

VECTREN NORTH
CAUSE NO. 45468
RATE OF RETURN SUMMARY
AS OF DECEMBER 31, 2021

SCHEDULE D-1
PAGE 1 OF 1

Line	Class of Capital	Reference	Amount (\$000)	Percent	Cost	Weighted Cost
1	Long-Term Debt	SCH D-2	\$ 614,876	35.22%	4.34%	1.53%
2	Preferred Stock	SCH D-3	\$ -	0.00%	0.00%	0.00%
3	Common Equity	SCH D-4	\$ 816,657	46.77%	9.80%	4.58%
4	Cost Free Capital	SCH D-5	\$ 290,484	16.64%	0.00%	0.00%
5	Other Capital	SCH D-5	<u>\$ 24,045</u>	<u>1.37%</u>	0.50%	<u>0.01%</u>
6	Total Capital	Sum of Lines 1 - 5	<u>\$ 1,746,063</u>	<u>100.00%</u>		<u>6.12%</u>
Interest Synchronization						
7	Long-term Debt	Line 1		35.22%	4.34%	1.53%
8	Customer Deposits	WPD-1.1, WPD-5.7		1.37%	0.50%	0.01%
9	Interest Component of ITC	WPD-1.1		0.00%	4.34%	<u>0.00%</u>
10	Total	Sum of Lines 7 - 9				1.54%
11	Original Cost Rate Base	SCH B-1				<u>\$ 1,610,799,000</u>
12	Synchronized Interest Expense	Line 10 x Line 11				<u>\$ 24,806,305</u>

VECTREN NORTH
CAUSE NO. 45468
LONG-TERM DEBT
AS OF DECEMBER 31, 2021

SCHEDULE D-2
PAGE 1 OF 1

Line	Long-Term Notes	Issue Date	Maturity Date	Principal Amount Outstanding	Total Discount and Expense, Net of Premium	Net Proceeds	Effective Cost Rate	Annual Interest Expense
1	<u>Third Party Long-Term Debt:</u>							
2	6.53% Series E	E3 06/27/95	06/27/25	10,000,000	588,119	9,411,881	7.18%	653,000
3	6.42% Series E	E7 07/07/97	07/07/27	5,000,000	200,000	4,800,000	6.86%	321,000
4	6.68% Series E	E8 07/07/97	07/07/27	1,000,000	-	1,000,000	6.68%	66,800
5	6.34% Series F	F-2 12/09/97	12/10/27	20,000,000	651,007	19,348,993	6.69%	1,268,000
6	6.36% Series F	F-5 05/04/98	05/01/28	10,000,000	325,503	9,674,497	6.71%	636,000
7	6.55% Series F	F-6 06/30/98	06/30/28	20,000,000	651,007	19,348,993	6.91%	1,310,000
8	7.08% Series G	10/05/99	10/05/29	30,000,000	2,506,640	27,493,360	8.06%	2,124,000
9	Subtotal Third Party Long-Term Debt:			\$ 96,000,000				\$ 6,378,800
10	<u>VUHI Long-Term Debt:</u>							
11	3.72% Series	12/05/13	12/05/23	99,386,727	-	99,386,727	3.80%	3,781,278
12	3.20% Series	06/05/13	06/05/28	8,952,105	-	8,952,105	3.87%	346,587
13	3.26% Series	08/28/17	08/28/32	24,862,171	-	24,862,171	3.32%	824,189
14	6.10% Series	11/21/05	12/01/35	50,568,961	3,456,722	47,112,239	6.52%	3,031,035
15	3.90% Series	12/15/15	12/15/35	8,290,114	-	8,290,114	3.95%	327,159
16	4.25% Series	06/05/13	06/05/43	15,914,853	-	15,914,853	4.60%	732,077
17	4.36% Series	12/15/15	12/15/45	15,751,041	-	15,751,041	4.40%	693,075
18	4.36% Series	12/15/15	12/15/45	39,792,104	-	39,792,104	4.40%	1,750,927
19	3.93% Series	11/29/17	11/29/47	69,607,078	-	69,607,078	3.97%	2,764,097
20	3.42% Series	09/10/19	09/10/49	20,000,000	-	20,000,000	3.42%	684,000
21	4.51% Series	12/15/15	12/15/55	15,751,217	-	15,751,217	4.55%	716,136
22	1.21% Series	06/30/20	07/01/25	10,000,000	-	10,000,000	1.21%	121,000
23	3.92% Series	11/24/20	05/01/50	60,000,000	-	60,000,000	3.92%	2,352,000
24	3.92% Series	08/24/21	05/01/50	15,000,000	-	15,000,000	3.92%	588,000
25	1.21% Series	08/24/21	07/01/25	65,000,000	-	65,000,000	1.21%	786,500
26	Subtotal VUHI Long-Term Debt			\$ 518,876,372				\$ 19,498,060
27	Total Long-Term Debt			\$ 614,876,372			4.342%	\$ 25,876,860

VECTREN NORTH
CAUSE NO. 45468
PREFERRED STOCK
AS OF DECEMBER 31, 2021

SCHEDULE D-3
PAGE 1 OF 1

Line	Class of Capital	Reference	Amount (\$000)		
1	Preferred Stock	N/A	\$	-	To SCH D-1

VECTREN NORTH
CAUSE NO. 45468
COMMON EQUITY
AS OF DECEMBER 31, 2021

SCHEDULE D-4
PAGE 1 OF 1

Line	Class of Capital	Reference	Amount (\$000)	
1	<u>Common Shareholders' Equity:</u>			
2	Common Stock	WPD-4	\$ 399,536	
3	Retained Earnings - First of Year	WPD-4	\$ 350,180	
4	Plus: Net Income	WPD-4	<u>\$ 81,942</u>	
5	Subtotal Retained Earnings	Line 3 + Line 4	\$ 432,122	
6	Less: Dividends	WPD-4	<u>\$ 15,000</u>	
7	Retained Earnings - End of Year	Line 5 - Line 6	<u>\$ 417,122</u>	
8	Total Common Shareholders' Equity	Line 2 + Line 7	<u><u>\$ 816,657</u></u>	To SCH D-1

VECTREN NORTH
CAUSE NO. 45468
COST-FREE CAPITAL AND OTHER
AS OF DECEMBER 31, 2021

SCHEDULE D-5
PAGE 1 OF 1

Line	Class of Capital	Reference	Amount (\$000)	
1	<u>Cost-Free Capital:</u>			
2	Deferred Income Taxes	WPD-5.1	\$ 204,632	
3	Tax Regulatory Assets (FAS 109)	WPD-5.1	<u>\$ 85,274</u>	
4	Subtotal Deferred Income Taxes	Sum of Lines 2 - 3	\$ 289,907	
5	Customer Advances for Construction	WPD-5.1	\$ 6,836	
6	Customer Deposits - Non-Interest Bearing	WPD-5.1	\$ 1,110	
7	OPEB	WPD-5.1	\$ 5,104	
8	Prepaid Pension	WPD-5.1	<u>\$ (12,473)</u>	
9	Total Cost-Free Capital	Sum of Lines 4 - 8	<u><u>\$ 290,484</u></u>	To SCH D-1
10	<u>Other:</u>			
11	Customer Deposits	WPD-5.1	\$ 24,045	
12	Investment Tax Credit	WPD-5.1	<u>\$ 1</u>	
13	Total Other Capital	Sum of Lines 11 - 12	<u><u>\$ 24,045</u></u>	To SCH D-1

SECTION E
RATE AND TARIFFS
VECTREN NORTH
CAUSE NO. 45468
TEST YEAR: 12 MONTHS ENDING DECEMBER 31, 2021

SCHEDULES:

SCHEDULE E-4	CLASS AND SCHEDULE REVENUE SUMMARY
SCHEDULE E-4.1	ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
SCHEDULE E-5	TYPICAL BILL COMPARISON
SCHEDULE E-5.1	DECOUPLING - RATE CASE MONTHLY SPLIT

VECTREN NORTH
CAUSE NO. 45468
PROPOSED
CLASS AND SCHEDULE REVENUE SUMMARY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE E-4
PAGE 1 OF 2

LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	Proposed Annualized					
					PROPOSED AVERAGE RATE	PROPOSED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COSTS	ANNUALIZED GAS COST REVENUE PER THERM	PROPOSED REVENUE TOTAL	
	(A)	(B)	(C)	(D)	(E=F/D)	(F)	(G)	(H)	(I = F + H)	
1	210	RESIDENTIAL SALES SERVICE	6,814,135	460,531,158	\$ 0.50818	\$ 234,034,652	66.70%	\$ 174,863,681	\$ 408,898,333	
2										
3	220	GENERAL SALES SERVICE	619,875	209,659,941	\$ 0.31933	\$ 66,951,110	19.08%	\$ 79,607,880	\$ 146,558,990	
4										
5	225	SCHOOL/GOVERNMENT TRANSPORTATION SERVICE	19,708	6,665,956	\$ 0.38736	\$ 2,582,115	0.74%	\$ -	\$ 2,582,115	
6										
7	240	INTERRUPTIBLE SALES SERVICE	660	2,832,652	\$ 0.25675	\$ 727,277	0.21%	\$ 1,075,558	\$ 1,802,834	
8										
9	245	LARGE GENERAL TRANSPORTATION SERVICE	9,252	114,619,488	\$ 0.11133	\$ 12,760,895	3.64%	\$ -	\$ 12,760,895	
10										
11	260	LARGE VOLUME TRANSPORTATION SERVICE	2,460	493,850,131	\$ 0.04709	\$ 23,254,998	6.63%	\$ -	\$ 23,254,998	
12										
13		SUBTOTAL	7,466,090	1,288,159,324	\$ 0.26418	\$ 340,311,046	96.99%	\$ 255,547,118	\$ 595,858,164	
14										
15		MISCELLANEOUS REVENUE				\$ 5,210,699	1.49%	\$ -	\$ 5,210,699	
16										
17		OTHER REVENUE				\$ 5,361,496	1.53%	\$ -	\$ 5,361,496	
18										
19		TOTAL COMPANY	7,466,090	1,288,159,324		\$ 350,883,241	100.00%	\$ 255,547,118	\$ 606,430,359	

VECTREN NORTH
CAUSE NO. 45468
CURRENT
CLASS AND SCHEDULE REVENUE SUMMARY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE E-4
PAGE 2 OF 2

LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	Current Annualized		% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COST	CURRENT REVENUE TOTAL	INCREASE LESS GAS COST REVENUE	% INCREASE IN REVENUE LESS GAS COST	TOTAL REVENUE % INCREASE
					CURRENT AVERAGE RATE	CURRENT ANNUALIZED REVENUE LESS GAS COST REVENUE					
	(A)	(B)	(C)	(D)	(J=K/D)	(K)	(L)	(M=K+H)	(N=F-K)	(O=N/K)	(P=N/M)
1	210	RESIDENTIAL SALES SERVICE	6,814,135	460,531,158	\$ 0.51484	\$ 237,100,638	66.13%	\$ 411,964,319	\$ (3,065,986)	-1.29%	-0.74%
2											
3	220	GENERAL SALES SERVICE	619,875	209,659,941	\$ 0.32222	\$ 67,556,738	18.84%	\$ 147,164,617	\$ (605,627)	-0.90%	-0.41%
4											
5	225	SCHOOL/GOVERNMENT TRANSPORTATION SERVICE	19,708	6,665,956	\$ 0.36496	\$ 2,432,805	0.68%	\$ 2,432,805	\$ 149,310	6.14%	6.14%
6											
7	240	INTERRUPTIBLE SALES SERVICE	660	2,832,652	\$ 0.27407	\$ 776,331	0.22%	\$ 1,851,888	\$ (49,054)	-6.32%	-2.65%
8											
9	245	LARGE GENERAL TRANSPORTATION SERVICE	9,252	114,619,488	\$ 0.11932	\$ 13,676,811	3.81%	\$ 13,676,811	\$ (915,916)	-6.70%	-6.70%
10											
11	260	LARGE VOLUME TRANSPORTATION SERVICE	2,460	493,850,131	\$ 0.05047	\$ 24,924,633	6.95%	\$ 24,924,633	\$ (1,669,636)	-6.70%	-6.70%
12											
13		SUBTOTAL	7,466,090	1,288,159,324	\$ 0.26896	\$ 346,467,956	96.64%	\$ 602,015,074	\$ (6,156,909)	-1.78%	-1.02%
14											
15		MISCELLANEOUS REVENUE				\$ 5,210,699	1.45%	\$ 5,210,699	\$ -	0.00%	0.00%
16											
17		OTHER REVENUE				\$ 6,852,230	1.91%	\$ 6,852,230	\$ (1,490,734)	-21.76%	-21.76%
18											
19		TOTAL COMPANY	7,466,090 0	1,288,159,324 0		\$ 358,530,884 -	100.00%	\$ 614,078,002 -	\$ (7,647,643)	-2.13%	-1.25%

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE E-4.1
PAGE 1 OF 14

LINE NO.	RATE CODE	DESCRIPTION	Proposed Annualized						
			CUSTOMER BILLS	SALES THERMS	PROPOSED RATE	PROPOSED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COSTS	ANNUALIZED GAS COST REVENUE \$0.3797 PER THERM	PROPOSED REVENUE TOTAL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I = F + H)
1	210	RESIDENTIAL SALES SERVICE							
2									
3		CUSTOMER CHARGE:							
4		Services/Customer Bills - Group 1	6,814,135		\$ 16.50	\$ 112,433,231			
5		Services/Customer Bills - Group 2	-		\$ -	\$ -			
6		Services/Customer Bills - Group 3	-		\$ -	\$ -			
7		TOTAL CUSTOMER CHARGE	6,814,135			\$ 112,433,231	48.04%		\$ 112,433,231
8									
9		COMMODITY CHARGE:							
10		Up to 45 therms		246,247,158	\$ 0.3064	\$ 75,453,198	32.24%	\$ 93,500,046	\$ 168,953,244
11		Over 45 therms		214,284,000	\$ 0.2147	\$ 46,015,766	19.66%	\$ 81,363,635	\$ 127,379,401
12		Not Applicable		-	\$ -	\$ -	0.00%	\$ -	\$ -
13		TOTAL COMMODITY CHARGE		460,531,158		\$ 121,468,964	51.90%	\$ 174,863,681	\$ 296,332,645
14									
15		SUBTOTAL				\$ 233,902,195	99.94%	\$ 174,863,681	\$ 408,765,876
16									
17		RIDERS							
18		Compliance and System Improvement Adjustment	6,814,135		\$ -	\$ -	0.00%		\$ -
19		TSCR (Excess Deferred Taxes)	6,814,135		\$ (1.21)	\$ (8,253,567)	-3.53%		\$ (8,253,567)
20		Sales Reconciliation		460,531,158	\$ -	\$ -	0.00%		\$ -
21		Energy Efficiency		460,531,158	\$ 0.01103	\$ 5,078,678	2.17%		\$ 5,078,678
22		Bad Debt Gas Cost Recovery		460,531,158	\$ 0.0016	\$ 736,850	0.31%		\$ 736,850
23		Gross Receipts Tax (GCA Only)		\$ 174,863,681	\$ 1.47%	\$ 2,570,496	1.10%		\$ 2,570,496
24									
25		TOTAL				\$ 234,034,652	100.00%	\$ 174,863,681	\$ 408,898,333
26									

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE E-4.1
PAGE 2 OF 14

LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	Current Annualized				% INCREASE IN REVENUE LESS GAS COST	TOTAL REVENUE % INCREASE	
					MOST CURRENT RATE	CURRENT ANNUALIZED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COST	CURRENT REVENUE TOTAL			
	(A)	(B)	(C)	(D)	(J)	(K)	(L)	(M=K+H)	(N=F-K)	(O=N/K)	(P=N/M)
1	210	RESIDENTIAL SALES SERVICE									
2											
3		CUSTOMER CHARGE:									
4		Services/Customer Bills - Group 1	6,814,135		\$ 11.25	\$ 76,659,021					
5		Services/Customer Bills - Group 2	-		\$ -	\$ -					
6		Services/Customer Bills - Group 3	-		\$ -	\$ -					
7		TOTAL CUSTOMER CHARGE	6,814,135			\$ 76,659,021	32.33%	\$ 76,659,021	\$ 35,774,210	46.67%	46.67%
8											
9		COMMODITY CHARGE:									
10		Up to 45 therms		246,247,158	\$ 0.2420	\$ 59,591,812	25.13%	\$ 153,091,858	\$ 15,861,386	26.62%	10.36%
11		Over 45 therms		214,284,000	\$ 0.1696	\$ 36,342,566	15.33%	\$ 117,706,201	\$ 9,673,199	26.62%	8.22%
12		Not Applicable		-	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%
13		TOTAL COMMODITY CHARGE		460,531,158		\$ 95,934,379	40.46%	\$ 270,798,059	\$ 25,534,586	26.62%	9.43%
14											
15		SUBTOTAL				\$ 172,593,400	72.79%	\$ 347,457,080	\$ 61,308,796	35.52%	17.64%
16											
17		RIDERS									
18		Compliance and System Improvement Adjustment	6,814,135		\$ 8.91	\$ 60,717,856	25.61%	\$ 60,717,856	\$ (60,717,856)	-100.00%	-100.00%
19		TSCR (Excess Deferred Taxes)	6,814,135		\$ (1.21)	\$ (8,253,567)	-3.48%	\$ (8,253,567)	\$ -	0.00%	0.00%
20		Sales Reconciliation		460,531,158	\$ 0.00794	\$ 3,656,925	1.54%	\$ 3,656,925	\$ (3,656,925)	-100.00%	-100.00%
21		Energy Efficiency		460,531,158	\$ 0.01103	\$ 5,078,678	2.14%	\$ 5,078,678	\$ -	0.00%	0.00%
22		Bad Debt Gas Cost Recovery		460,531,158	\$ 0.0016	\$ 736,850	0.31%	\$ 736,850	\$ -	0.00%	0.00%
23		Gross Receipts Tax (GCA Only)		\$ 174,863,681	1.47%	\$ 2,570,496	1.08%	\$ 2,570,496	\$ -	0.00%	0.00%
24											
25		TOTAL				\$ 237,100,638	100.00%	\$ 411,964,319	\$ (3,065,986)	-1.29%	-0.74%

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE E-4.1
PAGE 3 OF 14

LINE NO.	RATE CODE	DESCRIPTION	Proposed Annualized						
			CUSTOMER BILLS	SALES THERMS	PROPOSED RATE	PROPOSED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COSTS	ANNUALIZED GAS COST REVENUE \$0.3797 PER THERM	PROPOSED REVENUE TOTAL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I = F + H)
1	220	GENERAL SALES SERVICE							
2									
3		CUSTOMER CHARGE:							
4		Services/Customer Bills - Group 1	447,154		\$ 18.25	\$ 8,160,565			
5		Services/Customer Bills - Group 2	144,012		\$ 49.50	\$ 7,128,578			
6		Services/Customer Bills - Group 3	28,709		\$ 100.00	\$ 2,870,891			
7		TOTAL CUSTOMER CHARGE	619,875			\$ 18,160,033	27.12%		\$ 18,160,033
8									
9		COMMODITY CHARGE:							
10		Up to 500 therms		103,442,617	\$ 0.2396	\$ 24,783,189	37.02%	\$ 39,277,162	\$ 64,060,350
11		Over 500 therms		106,217,324	\$ 0.2119	\$ 22,506,186	33.62%	\$ 40,330,718	\$ 62,836,904
12		Not Applicable		-	\$ -	\$ -	0.00%	\$ -	\$ -
13		TOTAL COMMODITY CHARGE		209,659,941		\$ 47,289,375	70.63%	\$ 79,607,880	\$ 126,897,254
14									
15		SUBTOTAL				\$ 65,449,408	97.76%	\$ 79,607,880	\$ 145,057,288
16									
17		RIDERS							
18		Compliance and System Improvement Adjustment		209,659,941	\$ -	\$ -	0.00%		\$ -
19		TSCR (Excess Deferred Taxes)		209,659,941	\$ (0.0110)	\$ (2,315,680)	-3.46%		\$ (2,315,680)
20		Sales Reconciliation		209,659,941	\$ -	\$ -	0.00%		\$ -
21		Energy Efficiency		209,659,941	\$ 0.01103	\$ 2,311,690	3.45%		\$ 2,311,690
22		Bad Debt Gas Cost Recovery		209,659,941	\$ 0.0016	\$ 335,456	0.50%		\$ 335,456
23		Gross Receipts Tax (GCA Only)	\$	79,607,880	1.47%	\$ 1,170,236	1.75%		\$ 1,170,236
24									
25		TOTAL				\$ 66,951,110	100.00%	\$ 79,607,880	\$ 146,558,990

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	MOST CURRENT RATE	Current Annualized		% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COST	CURRENT REVENUE TOTAL	INCREASE LESS GAS COST REVENUE	% INCREASE IN REVENUE LESS GAS COST	TOTAL REVENUE % INCREASE
						ANNUALIZED REVENUE LESS GAS COST REVENUE						
	(A)	(B)	(C)	(D)	(J)	(K)		(L)	(M=K+H)	(N=F-K)	(O=N/K)	(P=N/M)
1	220	GENERAL SALES SERVICE										
2												
3		CUSTOMER CHARGE:										
4		Services/Customer Bills - Group 1	447,154		\$ 17.00	\$ 7,601,622						
5		Services/Customer Bills - Group 2	144,012		\$ 46.00	\$ 6,624,537						
6		Services/Customer Bills - Group 3	28,709		\$ 93.00	\$ 2,669,928						
7		TOTAL CUSTOMER CHARGE	619,875			\$ 16,896,087		25.01%	\$ 16,896,087	\$ 1,263,946	7.48%	7.48%
8												
9		COMMODITY CHARGE:										
10		Up to 500 therms		103,442,617	\$ 0.1609	\$ 16,643,917		24.64%	\$ 55,921,079	\$ 8,139,272	48.90%	14.55%
11		Over 500 therms		106,217,324	\$ 0.1423	\$ 15,114,725		22.37%	\$ 55,445,443	\$ 7,391,461	48.90%	13.33%
12		Not Applicable		-	\$ -	\$ -		0.00%	\$ -	\$ -	0.00%	0.00%
13		TOTAL COMMODITY CHARGE		209,659,941		\$ 31,758,642		47.01%	\$ 111,366,522	\$ 15,530,733	48.90%	13.95%
14												
15		SUBTOTAL				\$ 48,654,730		72.02%	\$ 128,262,609	\$ 16,794,679	34.52%	13.09%
16												
17		RIDERS										
18		Compliance and System Improvement Adjustment		209,659,941	\$ 0.0875	\$ 18,348,715		27.16%	\$ 18,348,715	\$ (18,348,715)	-100.00%	-100.00%
19		TSCR (Excess Deferred Taxes)		209,659,941	\$ (0.0110)	\$ (2,315,680)		-3.43%	\$ (2,315,680)	\$ -	0.00%	0.00%
20		Sales Reconciliation		209,659,941	\$ (0.00452)	\$ (948,409)		-1.40%	\$ (948,409)	\$ 948,409	-100.00%	-100.00%
21		Energy Efficiency		209,659,941	\$ 0.01103	\$ 2,311,690		3.42%	\$ 2,311,690	\$ -	0.00%	0.00%
22		Bad Debt Gas Cost Recovery		209,659,941	\$ 0.0016	\$ 335,456		0.50%	\$ 335,456	\$ -	0.00%	0.00%
23		Gross Receipts Tax (GCA Only)	\$	79,607,880	1.47%	\$ 1,170,236		1.73%	\$ 1,170,236	\$ -	0.00%	0.00%
24												
25		TOTAL				\$ 67,556,738		100.00%	\$ 147,164,617	\$ (605,627)	-0.90%	-0.41%

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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LINE NO.	RATE CODE	DESCRIPTION	Proposed Annualized							
			CUSTOMER BILLS	SALES THERMS	PROPOSED RATE	PROPOSED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COSTS	ANNUALIZED GAS COST REVENUE \$0.0000 PER THERM	PROPOSED REVENUE TOTAL	
										(A)
1	225	SCHOOL/GOVERNMENT TRANSPORTATION SERVICE								
2										
3		CUSTOMER CHARGE:								
4		Services/Customer Bills - Group 1	5,837		\$ 18.25	\$ 106,530				
5		Services/Customer Bills - Group 2	7,621		\$ 49.50	\$ 377,260				
6		Services/Customer Bills - Group 3	6,250		\$ 100.00	\$ 624,968				
7		TOTAL CUSTOMER CHARGE	19,708			\$ 1,108,759	42.94%		\$	1,108,759
8										
9		COMMODITY CHARGE:								
10		Up to 500 therms		2,133,063	\$ 0.2396	\$ 511,048	19.79%	\$ -	\$	511,048
11		Over 500 therms		4,532,893	\$ 0.2119	\$ 960,466	37.20%	\$ -	\$	960,466
12		Not Applicable		-	\$ -	\$ -	0.00%	\$ -	\$	-
13		TOTAL COMMODITY CHARGE		6,665,956		\$ 1,471,514	56.99%	\$ -	\$	1,471,514
14										
15		SUBTOTAL				\$ 2,580,272	99.93%	\$ -	\$	2,580,272
16										
17		RIDERS								
18		Compliance and System Improvement Adjustment		6,665,956	\$ -	\$ -	0.00%		\$	-
19		TSCR (Excess Deferred Taxes)		6,665,956	\$ (0.0107)	\$ (71,656)	-2.78%		\$	(71,656)
20		Sales Reconciliation		6,665,956	\$ -	\$ -	0.00%		\$	-
21		Energy Efficiency		6,665,956	\$ 0.01103	\$ 73,498	2.85%		\$	73,498
22		Bad Debt Gas Cost Recovery		6,665,956	\$ -	\$ -	0.00%		\$	-
23		Gross Receipts Tax (GCA Only)	\$	-	1.47%	\$ -	0.00%		\$	-
24										
25		TOTAL				\$ 2,582,115	100.00%	\$ -	\$	2,582,115

VECTREN NORTH
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ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	MOST CURRENT RATE	Current Annualized		% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COST	CURRENT REVENUE TOTAL	INCREASE LESS GAS COST REVENUE	% INCREASE IN REVENUE LESS GAS COST	TOTAL REVENUE % INCREASE
						ANNUALIZED REVENUE LESS GAS COST REVENUE						
	(A)	(B)	(C)	(D)	(J)	(K)		(L)	(M=K+H)	(N=F-K)	(O=N/K)	(P=N/M)
1	225	SCHOOL/GOVERNMENT TRANSPORTATION SERVICE										
2												
3		CUSTOMER CHARGE:										
4		Services/Customer Bills - Group 1	5,837		\$ 17.00	\$ 99,234						
5		Services/Customer Bills - Group 2	7,621		\$ 46.00	\$ 350,585						
6		Services/Customer Bills - Group 3	6,250		\$ 93.00	\$ 581,221						
7		TOTAL CUSTOMER CHARGE	19,708			\$ 1,031,039		42.38%	\$ 1,031,039	\$ 77,719	7.54%	7.54%
8												
9		COMMODITY CHARGE:										
10		Up to 500 therms		2,133,063	\$ 0.1609	\$ 343,210		14.11%	\$ 343,210	\$ 167,838	48.90%	48.90%
11		Over 500 therms		4,532,893	\$ 0.1423	\$ 645,031		26.51%	\$ 645,031	\$ 315,435	48.90%	48.90%
12		Not Applicable		-	\$ -	\$ -		0.00%	\$ -	\$ -	0.00%	0.00%
13		TOTAL COMMODITY CHARGE		6,665,956		\$ 988,240		40.62%	\$ 988,240	\$ 483,273	48.90%	48.90%
14												
15		SUBTOTAL				\$ 2,019,280		83.00%	\$ 2,019,280	\$ 560,992	27.78%	27.78%
16												
17		RIDERS										
18		Compliance and System Improvement Adjustment		6,665,956	\$ 0.0663	\$ 441,837		18.16%	\$ 441,837	\$ (441,837)	-100.00%	-100.00%
19		TSCR (Excess Deferred Taxes)		6,665,956	\$ (0.0107)	\$ (71,656)		-2.95%	\$ (71,656)	\$ -	0.00%	0.00%
20		Sales Reconciliation		6,665,956	\$ (0.00452)	\$ (30,154)		-1.24%	\$ (30,154)	\$ 30,154	-100.00%	-100.00%
21		Energy Efficiency		6,665,956	\$ 0.01103	\$ 73,498		3.02%	\$ 73,498	\$ -	0.00%	0.00%
22		Bad Debt Gas Cost Recovery		6,665,956	\$ -	\$ -		0.00%	\$ -	\$ -	0.00%	0.00%
23		Gross Receipts Tax (GCA Only)	\$	-	\$ 1.47%	\$ -		0.00%	\$ -	\$ -	0.00%	0.00%
24												
25		TOTAL				\$ 2,432,805		100.00%	\$ 2,432,805	\$ 149,310	6.14%	6.14%

VECTREN NORTH
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ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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Proposed Annualized										
LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	PROPOSED RATE	PROPOSED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COSTS	ANNUALIZED GAS COST REVENUE \$0.3797 PER THERM	PROPOSED REVENUE TOTAL	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I = F + H)	
1	240	INTERRUPTIBLE SALES SERVICE								
2										
3		CUSTOMER CHARGE:								
4		Services/Customer Bills - Group 1	660		\$ 175.00	\$ 115,500				
5		Services/Customer Bills - Group 2	-		\$ -	\$ -				
6		Services/Customer Bills - Group 3	-		\$ -	\$ -				
7		TOTAL CUSTOMER CHARGE	660			\$ 115,500	15.88%		\$	115,500
8										
9		COMMODITY CHARGE:								
10		Up to 2500 therms		625,589	\$ 0.4154	\$ 259,869	35.73%	\$ 237,536	\$	497,405
11		Over 2500 therms		2,207,062	\$ 0.1710	\$ 377,318	51.88%	\$ 838,021	\$	1,215,340
12		Not Applicable		-	\$ -	\$ -	0.00%	\$ -	\$	-
13		TOTAL COMMODITY CHARGE		2,832,652		\$ 637,187	87.61%	\$ 1,075,558	\$	1,712,745
14										
15		SUBTOTAL				\$ 752,687	103.49%	\$ 1,075,558	\$	1,828,245
16										
17		RIDERS								
18		Compliance and System Improvement Adjustment		2,832,652	\$ -	\$ -	0.00%		\$	-
19		TSCR (Excess Deferred Taxes)		2,832,652	\$ (0.0162)	\$ (45,754)	-6.29%		\$	(45,754)
20		Sales Reconciliation		2,832,652	\$ -	\$ -	0.00%		\$	-
21		Energy Efficiency		2,832,652	\$ -	\$ -	0.00%		\$	-
22		Bad Debt Gas Cost Recovery		2,832,652	\$ 0.0016	\$ 4,532	0.62%		\$	4,532
23		Gross Receipts Tax (GCA Only)	\$	1,075,558	1.47%	\$ 15,811	2.17%		\$	15,811
24										
25		TOTAL				\$ 727,277	100.00%	\$ 1,075,558	\$	1,802,834

VECTREN NORTH
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 ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	Current Annualized					% INCREASE IN REVENUE LESS GAS COST (O=N/K)	TOTAL REVENUE % INCREASE (P=N/M)
					MOST CURRENT RATE	CURRENT ANNUALIZED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COST (L)	CURRENT REVENUE TOTAL (M=K+H)	INCREASE LESS GAS COST REVENUE (N=F-K)		
	(A)	(B)	(C)	(D)	(J)	(K)	(L)	(M=K+H)	(N=F-K)	(O=N/K)	(P=N/M)
1	240	INTERRUPTIBLE SALES SERVICE									
2											
3		CUSTOMER CHARGE:									
4		Services/Customer Bills - Group 1	660		\$ 175.00	\$ 115,500					
5		Services/Customer Bills - Group 2	-		\$ -	\$ -					
6		Services/Customer Bills - Group 3	-		\$ -	\$ -					
7		TOTAL CUSTOMER CHARGE	660			\$ 115,500	14.88%	\$ 115,500	\$ -	0.00%	0.00%
8											
9		COMMODITY CHARGE:									
10		Up to 2500 therms		625,589	\$ 0.1402	\$ 87,708	11.30%	\$ 325,244	\$ 172,162	196.29%	52.93%
11		Over 2500 therms		2,207,062	\$ 0.0577	\$ 127,347	16.40%	\$ 965,369	\$ 249,971	196.29%	25.89%
12		Not Applicable		-	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%
13		TOTAL COMMODITY CHARGE		2,832,652		\$ 215,055	27.70%	\$ 1,290,613	\$ 422,132	196.29%	32.71%
14											
15		SUBTOTAL				\$ 330,555	42.58%	\$ 1,406,113	\$ 422,132	127.70%	30.02%
16											
17		RIDERS									
18		Compliance and System Improvement Adjustment		2,832,652	\$ 0.1663	\$ 471,186	60.69%	\$ 471,186	\$ (471,186)	-100.00%	-100.00%
19		TSCR (Excess Deferred Taxes)		2,832,652	\$ (0.0162)	\$ (45,754)	-5.89%	\$ (45,754)	\$ -	0.00%	0.00%
20		Sales Reconciliation		2,832,652	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%
21		Energy Efficiency		2,832,652	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%
22		Bad Debt Gas Cost Recovery		2,832,652	\$ 0.0016	\$ 4,532	0.58%	\$ 4,532	\$ -	0.00%	0.00%
23		Gross Receipts Tax (GCA Only)	\$	1,075,558	1.47%	\$ 15,811	2.04%	\$ 15,811	\$ -	0.00%	0.00%
24											
25		TOTAL				\$ 776,331	100.00%	\$ 1,851,888	\$ (49,054)	-6.32%	-2.65%

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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LINE NO.	RATE CODE	DESCRIPTION	Proposed Annualized						
			CUSTOMER BILLS	SALES THERMS	PROPOSED RATE	PROPOSED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COSTS	ANNUALIZED GAS COST REVENUE \$0.0000 PER THERM	PROPOSED REVENUE TOTAL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I = F + H)
1	245	LARGE GENERAL TRANSPORTATION SERVICE							
2									
3		CUSTOMER CHARGE:							
4		Services/Customer Bills - Group 1	9,252		\$ 205.00	\$ 1,896,660			
5		Services/Customer Bills - Group 2	-		\$ -	\$ -			
6		Services/Customer Bills - Group 3	-		\$ -	\$ -			
7		TOTAL CUSTOMER CHARGE	9,252			\$ 1,896,660	14.86%		\$ 1,896,660
8									
9		COMMODITY CHARGE:							
10		Up to 2500 therms		19,328,909	\$ 0.1789	\$ 3,457,541	27.09%	\$ -	\$ 3,457,541
11		Over 2500 therms		95,290,579	\$ 0.0810	\$ 7,722,918	60.52%	\$ -	\$ 7,722,918
12		Not Applicable		-	\$ -	\$ 14,301	0.11%	\$ -	\$ 14,301
13		TOTAL COMMODITY CHARGE		114,619,488		\$ 11,194,759	87.73%	\$ -	\$ 11,194,759
14									
15		SUBTOTAL				\$ 13,091,419	102.59%	\$ -	\$ 13,091,419
16									
17		RIDERS							
18		Compliance and System Improvement Adjustment		114,619,488	\$ -	\$ -	0.00%	\$ -	\$ -
19		TSCR (Excess Deferred Taxes)		114,619,488	\$ (0.0029)	\$ (330,524)	-2.59%	\$ -	\$ (330,524)
20		Sales Reconciliation		114,619,488	\$ -	\$ -	0.00%	\$ -	\$ -
21		Energy Efficiency		114,619,488	\$ -	\$ -	0.00%	\$ -	\$ -
22		Bad Debt Gas Cost Recovery		114,619,488	\$ -	\$ -	0.00%	\$ -	\$ -
23		Gross Receipts Tax (GCA Only)	\$	-	1.47%	\$ -	0.00%	\$ -	\$ -
24									
25		TOTAL				\$ 12,760,895	100.00%	\$ -	\$ 12,760,895

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	MOST CURRENT RATE	Current Annualized		% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COST	CURRENT REVENUE TOTAL	INCREASE LESS GAS COST REVENUE	% INCREASE IN REVENUE LESS GAS COST	TOTAL REVENUE % INCREASE
						CURRENT	ANNUALIZED REVENUE LESS GAS COST REVENUE					
	(A)	(B)	(C)	(D)	(J)		(K)	(L)	(M=K+H)	(N=F-K)	(O=N/K)	(P=N/M)
1	245	LARGE GENERAL TRANSPORTATION SERVICE										
2												
3		CUSTOMER CHARGE:										
4		Services/Customer Bills - Group 1	9,252		\$ 200.00	\$	1,850,400					
5		Services/Customer Bills - Group 2	-		\$ -	\$	-					
6		Services/Customer Bills - Group 3	-		\$ -	\$	-					
7		TOTAL CUSTOMER CHARGE	9,252			\$	1,850,400	13.53%	\$ 1,850,400	\$ 46,260	2.50%	2.50%
8												
9		COMMODITY CHARGE:										
10		Up to 2500 therms		19,328,909	\$ 0.1609	\$	3,110,021	22.74%	\$ 3,110,021	\$ 347,519	11.17%	11.17%
11		Over 2500 therms		95,290,579	\$ 0.0729	\$	6,946,683	50.79%	\$ 6,946,683	\$ 776,234	11.17%	11.17%
12		Not Applicable		-	\$ -	\$	14,301	0.10%	\$ 14,301	\$ -	0.00%	0.00%
13		TOTAL COMMODITY CHARGE		114,619,488		\$	10,071,006	73.64%	\$ 10,071,006	\$ 1,123,754	11.16%	11.16%
14												
15		SUBTOTAL				\$	11,921,406	87.17%	\$ 11,921,406	\$ 1,170,014	9.81%	9.81%
16												
17		RIDERS										
18		Compliance and System Improvement Adjustment		114,619,488	\$ 0.0182	\$	2,085,929	15.25%	\$ 2,085,929	\$ (2,085,929)	-100.00%	-100.00%
19		TSCR (Excess Deferred Taxes)		114,619,488	\$ (0.0029)	\$	(330,524)	-2.42%	\$ (330,524)	\$ -	0.00%	0.00%
20		Sales Reconciliation		114,619,488	\$ -	\$	-	0.00%	\$ -	\$ -	0.00%	0.00%
21		Energy Efficiency		114,619,488	\$ -	\$	-	0.00%	\$ -	\$ -	0.00%	0.00%
22		Bad Debt Gas Cost Recovery		114,619,488	\$ -	\$	-	0.00%	\$ -	\$ -	0.00%	0.00%
23		Gross Receipts Tax (GCA Only)	\$	-	\$ 1.47%	\$	-	0.00%	\$ -	\$ -	0.00%	0.00%
24												
25		TOTAL				\$	13,676,811	100.00%	\$ 13,676,811	\$ (915,916)	-6.70%	-6.70%

VECTREN NORTH
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ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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LINE NO.	RATE CODE	DESCRIPTION	Proposed Annualized						
			CUSTOMER BILLS	SALES THERMS	PROPOSED RATE	PROPOSED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COSTS	ANNUALIZED GAS COST REVENUE \$0.0000 PER THERM	PROPOSED REVENUE TOTAL
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I = F + H)
1	260	LARGE VOLUME TRANSPORTATION SERVICE							
2									
3		CUSTOMER CHARGE:							
4		Services/Customer Bills - Group 1	2,460		\$ 1,100.00	\$ 2,706,000			
5		Services/Customer Bills - Group 2	-		\$ -	\$ -			
6		Services/Customer Bills - Group 3	-		\$ -	\$ -			
7		TOTAL CUSTOMER CHARGE	2,460			\$ 2,706,000	11.64%		\$ 2,706,000
8									
9		COMMODITY CHARGE:							
10		Up to 50,000 therms		108,045,742	\$ 0.0587	\$ 6,345,528	27.29%	\$ -	\$ 6,345,528
11		Next 250,000 therms		186,034,230	\$ 0.0461	\$ 8,578,617	36.89%	\$ -	\$ 8,578,617
12		Over 300,000 therms		199,770,158	\$ 0.0307	\$ 6,133,914	26.38%	\$ -	\$ 6,133,914
13		TOTAL COMMODITY CHARGE		493,850,131		\$ 21,058,060	90.55%	\$ -	\$ 21,058,060
14									
15		SUBTOTAL				\$ 23,764,060	102.19%	\$ -	\$ 23,764,060
16									
17		RIDERS							
18		Compliance and System Improvement Adjustment		493,850,131	\$ -	\$ -	0.00%	\$ -	\$ -
19		TSCR (Excess Deferred Taxes)		493,850,131	\$ (0.0010)	\$ (509,062)	-2.19%	\$ -	\$ (509,062)
20		Sales Reconciliation		493,850,131	\$ -	\$ -	0.00%	\$ -	\$ -
21		Energy Efficiency		493,850,131	\$ -	\$ -	0.00%	\$ -	\$ -
22		Bad Debt Gas Cost Recovery		493,850,131	\$ -	\$ -	0.00%	\$ -	\$ -
23		Gross Receipts Tax (GCA Only)	\$	-	\$ 1.47%	\$ -	0.00%	\$ -	\$ -
24									
25		TOTAL				\$ 23,254,998	100.00%	\$ -	\$ 23,254,998

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE E-4.1
PAGE 12 OF 14

LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	Current Annualized				CURRENT REVENUE TOTAL	INCREASE LESS GAS COST REVENUE	% INCREASE IN REVENUE LESS GAS COST	TOTAL REVENUE % INCREASE
					MOST CURRENT RATE	CURRENT ANNUALIZED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COST					
(A)	(B)	(C)	(D)									
1	260	LARGE VOLUME TRANSPORTATION SERVICE										
2												
3		CUSTOMER CHARGE:										
4		Services/Customer Bills - Group 1	2,460		\$ 1,100.00	\$ 2,706,000						
5		Services/Customer Bills - Group 2	-		\$ -	\$ -						
6		Services/Customer Bills - Group 3	-		\$ -	\$ -						
7		TOTAL CUSTOMER CHARGE	2,460			\$ 2,706,000	10.86%	\$ 2,706,000	\$ -	0.00%	0.00%	
8												
9		COMMODITY CHARGE:										
10		Up to 50,000 therms		108,045,742	\$ 0.0526	\$ 5,683,206	22.80%	\$ 5,683,206	\$ 662,322	11.65%	11.65%	
11		Next 250,000 therms		186,034,230	\$ 0.0413	\$ 7,683,214	30.83%	\$ 7,683,214	\$ 895,404	11.65%	11.65%	
12		Over 300,000 therms		199,770,158	\$ 0.0275	\$ 5,493,679	22.04%	\$ 5,493,679	\$ 640,235	11.65%	11.65%	
13		TOTAL COMMODITY CHARGE		493,850,131		\$ 18,860,099	75.67%	\$ 18,860,099	\$ 2,197,961	11.65%	11.65%	
14												
15		SUBTOTAL				\$ 21,566,099	86.53%	\$ 21,566,099	\$ 2,197,961	10.19%	10.19%	
16												
17		RIDERS										
18		Compliance and System Improvement Adjustment		493,850,131	\$ 0.0078	\$ 3,867,596	15.52%	\$ 3,867,596	\$ (3,867,596)	-100.00%	-100.00%	
19		TSCR (Excess Deferred Taxes)		493,850,131	\$ (0.0010)	\$ (509,062)	-2.04%	\$ (509,062)	\$ -	0.00%	0.00%	
20		Sales Reconciliation		493,850,131	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	
21		Energy Efficiency		493,850,131	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	
22		Bad Debt Gas Cost Recovery		493,850,131	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	
23		Gross Receipts Tax (GCA Only)	\$	-	1.47%	\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	
24												
25		TOTAL				\$ 24,924,633	100.00%	\$ 24,924,633	\$ (1,669,636)	-6.70%	-6.70%	

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE E-4.1
PAGE 13 OF 14

LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	PROPOSED RATE	Proposed Annualized		ANNUALIZED GAS COST REVENUE	PROPOSED REVENUE TOTAL
						PROPOSED REVENUE LESS GAS COST REVENUE	% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COSTS		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I = F + H)
1		MISCELLANEOUS REVENUE							
2		FORFEITED DISCOUNTS				\$ 3,635,024			
3		RECONNECT CHARGE	21,790		\$ 60.00	\$ 1,307,400			
4		RETURNED CHECK CHARGE	10,731		\$ 25.00	\$ 268,275			
5		TOTAL MISCELLANEOUS REVENUE	32,521			\$ 5,210,699	49.29%		\$ 5,210,699
6									
7		OTHER REVENUE							
8		INTERDEPARTMENTAL SALES				\$ -	0.00%	\$ -	\$ -
9		RENT FROM PROPERTY				\$ 101,624	0.96%	\$ -	\$ 101,624
10		SPECIAL CONTRACTS				\$ 5,259,872	49.75%	\$ -	\$ 5,259,872
11		TOTAL OTHER REVENUE				\$ 5,361,496	50.71%	\$ -	\$ 5,361,496
12									
13		TOTAL				\$ 10,572,195	100.00%	\$ -	\$ 10,572,195
14									
15									
16		TOTAL COMPANY	7,466,090	1,288,159,324		\$ 350,883,241		\$ 255,547,118	\$ 606,430,359

VECTREN NORTH
CAUSE NO. 45468
ANNUALIZED TEST YEAR REVENUE AT PROPOSED RATES VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE E-4.1
PAGE 14 OF 14

LINE NO.	RATE CODE	DESCRIPTION	CUSTOMER BILLS	SALES THERMS	MOST CURRENT RATE	Current Annualized		% OF REVENUE TO TOTAL EXCLUSIVE OF GAS COST	CURRENT REVENUE TOTAL	INCREASE LESS GAS COST REVENUE	% INCREASE IN REVENUE LESS GAS COST	TOTAL REVENUE % INCREASE
						ANNUALIZED REVENUE LESS GAS COST REVENUE						
	(A)	(B)	(C)	(D)	(J)	(K)		(L)	(M=K+H)	(N=F-K)	(O=N/K)	(P=N/M)
1		MISCELLANEOUS REVENUE										
2		FORFEITED DISCOUNTS				\$ 3,635,024						
3		RECONNECT CHARGE	21,790		\$ 60.00	\$ 1,307,400						
4		RETURNED CHECK CHARGE	10,731		\$ 25.00	\$ 268,275						
5		TOTAL MISCELLANEOUS REVENUE	32,521			\$ 5,210,699	43.20%	\$ 5,210,699	\$ -	0.00%	0.00%	
6												
7		OTHER REVENUE										
8		INTERDEPARTMENTAL SALES				\$ -	0.00%	\$ -	\$ -	0.00%	0.00%	
9		RENT FROM PROPERTY				\$ 101,624	0.84%	\$ 101,624	\$ -	0.00%	0.00%	
10		SPECIAL CONTRACTS				\$ 6,750,606	55.96%	\$ 6,750,606	\$ (1,490,734)	-22.08%	-22.08%	
11		TOTAL OTHER REVENUE				\$ 6,852,230	56.80%	\$ 6,852,230	\$ (1,490,734)	-21.76%	-21.76%	
12												
13		TOTAL				\$ 12,062,929	100.00%	\$ 12,062,929	\$ (1,490,734)	-12.36%	-12.36%	
14								\$ -				
15												
16		TOTAL COMPANY	7,466,090	1,288,159,324		\$ 358,530,884		\$ 614,078,002	\$ (7,647,643)			

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
RESIDENTIAL SALES SERVICES - RATE 210

SCHEDULE E-5
PAGE 1 OF 11

		BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]						INCLUDING GAS COST ADJUSTMENT CHARGE				
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL		PROPOSED BILL		DOLLAR INCREASE	PERCENT INCREASE	GAS COST ADJUSTMENT [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE
		(A)	(B)	(C)	(D = C - B)	(E = D / B)			\$ 0.3797	(G = B + F)	(H = C + F)	(I = (H - G) / G)
		(Therms)	(\$)	(\$)	(\$)	(%)			(\$)	(\$)	(\$)	(%)
1	210	0	\$ 18.95	\$ 15.29	\$ (3.66)	-19.32%	\$ -	\$ 18.95	\$ 15.29	-19.32%		
2	RESIDENTIAL SALES SERVICE	10	\$ 21.58	\$ 18.48	\$ (3.10)	-14.35%	\$ 3.85	\$ 25.43	\$ 22.33	-12.18%		
3		20	\$ 24.20	\$ 21.67	\$ (2.53)	-10.46%	\$ 7.71	\$ 31.91	\$ 29.38	-7.93%		
4		30	\$ 26.83	\$ 24.86	\$ (1.97)	-7.33%	\$ 11.56	\$ 38.38	\$ 36.42	-5.12%		
5		40	\$ 29.45	\$ 28.05	\$ (1.40)	-4.76%	\$ 15.41	\$ 44.86	\$ 43.46	-3.12%		
6		50	\$ 31.72	\$ 31.24	\$ (0.47)	-1.50%	\$ 19.26	\$ 50.98	\$ 50.50	-0.93%		
7		60	\$ 33.62	\$ 33.51	\$ (0.10)	-0.31%	\$ 23.12	\$ 56.73	\$ 56.63	-0.18%		
8		70	\$ 35.52	\$ 35.79	\$ 0.27	0.76%	\$ 26.97	\$ 62.49	\$ 62.76	0.43%		
9		80	\$ 37.42	\$ 38.06	\$ 0.64	1.71%	\$ 30.82	\$ 68.24	\$ 68.88	0.94%		
10		90	\$ 39.32	\$ 40.34	\$ 1.01	2.58%	\$ 34.68	\$ 74.00	\$ 75.01	1.37%		
11		100	\$ 41.22	\$ 42.61	\$ 1.39	3.36%	\$ 38.53	\$ 79.75	\$ 81.14	1.74%		
12		125	\$ 45.98	\$ 48.29	\$ 2.32	5.04%	\$ 48.16	\$ 94.14	\$ 96.45	2.46%		
13		150	\$ 50.73	\$ 53.98	\$ 3.25	6.40%	\$ 57.79	\$ 108.52	\$ 111.77	2.99%		
14		175	\$ 55.49	\$ 59.66	\$ 4.18	7.52%	\$ 67.42	\$ 122.91	\$ 127.09	3.40%		
15		200	\$ 60.24	\$ 65.35	\$ 5.11	8.47%	\$ 77.06	\$ 137.30	\$ 142.40	3.72%		
16		225	\$ 65.00	\$ 71.03	\$ 6.04	9.29%	\$ 86.69	\$ 151.68	\$ 157.72	3.98%		
17		250	\$ 69.75	\$ 76.71	\$ 6.97	9.99%	\$ 96.32	\$ 166.07	\$ 173.04	4.19%		
18		275	\$ 74.50	\$ 82.40	\$ 7.90	10.60%	\$ 105.95	\$ 180.46	\$ 188.35	4.38%		
19	300	\$ 79.26	\$ 88.08	\$ 8.83	11.13%	\$ 115.58	\$ 194.84	\$ 203.67	4.53%			

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.

[2] Expected Gas Cost Rate equals per \$0.37970 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
GENERAL SALES SERVICE - RATE 220, GROUP 1 METERS

SCHEDULE E-5
PAGE 2 OF 11

		BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]						INCLUDING GAS COST ADJUSTMENT CHARGE				
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST ADJUSTMENT [2] \$ 0.3797	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE		
		(A) (Therms)	(B) (\$)	(C) (\$)	(D = C - B) (\$)	(E = D / B) (%)	(F) (\$)	(G = B + F) (\$)	(H = C + F) (\$)	(I = (H - G) / G) (%)		
1	220	0	\$ 17.00	\$ 18.25	\$ 1.25	7.35%	\$ -	\$ 17.00	\$ 18.25	7.35%		
2	GENERAL SALES SERVICE GROUP 1 METERS	25	\$ 23.14	\$ 24.28	\$ 1.14	4.94%	\$ 9.63	\$ 32.77	\$ 33.91	3.49%		
3		50	\$ 29.27	\$ 30.31	\$ 1.03	3.53%	\$ 19.26	\$ 48.54	\$ 49.57	2.13%		
4		75	\$ 35.41	\$ 36.34	\$ 0.93	2.62%	\$ 28.90	\$ 64.31	\$ 65.23	1.44%		
5		100	\$ 41.55	\$ 42.37	\$ 0.82	1.97%	\$ 38.53	\$ 80.08	\$ 80.89	1.02%		
6		125	\$ 47.68	\$ 48.40	\$ 0.71	1.49%	\$ 48.16	\$ 95.84	\$ 96.56	0.74%		
7		150	\$ 53.82	\$ 54.42	\$ 0.60	1.12%	\$ 57.79	\$ 111.61	\$ 112.22	0.54%		
8		175	\$ 59.96	\$ 60.45	\$ 0.50	0.83%	\$ 67.42	\$ 127.38	\$ 127.88	0.39%		
9		200	\$ 66.09	\$ 66.48	\$ 0.39	0.59%	\$ 77.06	\$ 143.15	\$ 143.54	0.27%		
10		225	\$ 72.23	\$ 72.51	\$ 0.28	0.39%	\$ 86.69	\$ 158.92	\$ 159.20	0.18%		
11		250	\$ 78.37	\$ 78.54	\$ 0.17	0.22%	\$ 96.32	\$ 174.69	\$ 174.86	0.10%		
12		275	\$ 84.51	\$ 84.57	\$ 0.07	0.08%	\$ 105.95	\$ 190.46	\$ 190.52	0.03%		
13		300	\$ 90.64	\$ 90.60	\$ (0.04)	-0.05%	\$ 115.58	\$ 206.23	\$ 206.18	-0.02%		
14		325	\$ 96.78	\$ 96.63	\$ (0.15)	-0.16%	\$ 125.22	\$ 222.00	\$ 221.85	-0.07%		
15		350	\$ 102.92	\$ 102.66	\$ (0.26)	-0.25%	\$ 134.85	\$ 237.76	\$ 237.51	-0.11%		
16		375	\$ 109.05	\$ 108.69	\$ (0.37)	-0.34%	\$ 144.48	\$ 253.53	\$ 253.17	-0.14%		
17		400	\$ 115.19	\$ 114.72	\$ (0.47)	-0.41%	\$ 154.11	\$ 269.30	\$ 268.83	-0.18%		
18		425	\$ 121.33	\$ 120.75	\$ (0.58)	-0.48%	\$ 163.74	\$ 285.07	\$ 284.49	-0.20%		
19		450	\$ 127.46	\$ 126.77	\$ (0.69)	-0.54%	\$ 173.38	\$ 300.84	\$ 300.15	-0.23%		
20		475	\$ 133.60	\$ 132.80	\$ (0.80)	-0.60%	\$ 183.01	\$ 316.61	\$ 315.81	-0.25%		
21		500	\$ 139.74	\$ 138.83	\$ (0.90)	-0.65%	\$ 192.64	\$ 332.38	\$ 331.47	-0.27%		

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.

[2] Expected Gas Cost Rate equals per \$0.00000 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
GENERAL SALES SERVICE - RATE 220, GROUP 2 METERS

SCHEDULE E-5
PAGE 3 OF 11

		BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]						INCLUDING GAS COST ADJUSTMENT CHARGE			
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST ADJUSTMENT [2] \$ 0.3797	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
		(A) (Therms)	(B) (\$)	(C) (\$)	(D = C - B) (\$)	(E = D / B) (%)	(F) (\$)	(G = B + F) (\$)	(H = C + F) (\$)	(I = (H - G) / G) (%)	
1	220	0	\$ 46.00	\$ 49.50	\$ 3.50	7.61%	\$ -	\$ 46.00	\$ 49.50	7.61%	
2	GENERAL SALES SERVICE GROUP 2 METERS	25	\$ 52.14	\$ 55.53	\$ 3.39	6.51%	\$ 9.63	\$ 61.77	\$ 65.16	5.49%	
3		50	\$ 58.27	\$ 61.56	\$ 3.28	5.64%	\$ 19.26	\$ 77.54	\$ 80.82	4.24%	
4		75	\$ 64.41	\$ 67.59	\$ 3.18	4.93%	\$ 28.90	\$ 93.31	\$ 96.48	3.40%	
5		100	\$ 70.55	\$ 73.62	\$ 3.07	4.35%	\$ 38.53	\$ 109.08	\$ 112.14	2.81%	
6		125	\$ 76.68	\$ 79.65	\$ 2.96	3.86%	\$ 48.16	\$ 124.84	\$ 127.81	2.37%	
7		150	\$ 82.82	\$ 85.67	\$ 2.85	3.45%	\$ 57.79	\$ 140.61	\$ 143.47	2.03%	
8		175	\$ 88.96	\$ 91.70	\$ 2.75	3.09%	\$ 67.42	\$ 156.38	\$ 159.13	1.76%	
9		200	\$ 95.09	\$ 97.73	\$ 2.64	2.77%	\$ 77.06	\$ 172.15	\$ 174.79	1.53%	
10		225	\$ 101.23	\$ 103.76	\$ 2.53	2.50%	\$ 86.69	\$ 187.92	\$ 190.45	1.35%	
11		250	\$ 107.37	\$ 109.79	\$ 2.42	2.26%	\$ 96.32	\$ 203.69	\$ 206.11	1.19%	
12		275	\$ 113.51	\$ 115.82	\$ 2.32	2.04%	\$ 105.95	\$ 219.46	\$ 221.77	1.05%	
13		300	\$ 119.64	\$ 121.85	\$ 2.21	1.84%	\$ 115.58	\$ 235.23	\$ 237.43	0.94%	
14		350	\$ 131.92	\$ 133.91	\$ 1.99	1.51%	\$ 134.85	\$ 266.76	\$ 268.76	0.75%	
15		400	\$ 144.19	\$ 145.97	\$ 1.78	1.23%	\$ 154.11	\$ 298.30	\$ 300.08	0.60%	
16		450	\$ 156.46	\$ 158.02	\$ 1.56	1.00%	\$ 173.38	\$ 329.84	\$ 331.40	0.47%	
17		500	\$ 168.74	\$ 170.08	\$ 1.35	0.80%	\$ 192.64	\$ 361.38	\$ 362.72	0.37%	
18		600	\$ 191.42	\$ 191.43	\$ 0.00	0.00%	\$ 231.17	\$ 422.59	\$ 422.60	0.00%	
19		700	\$ 214.11	\$ 212.78	\$ (1.34)	-0.62%	\$ 269.70	\$ 483.81	\$ 482.47	-0.28%	
20		800	\$ 236.80	\$ 234.12	\$ (2.68)	-1.13%	\$ 308.23	\$ 545.02	\$ 542.35	-0.49%	
21		900	\$ 259.49	\$ 255.47	\$ (4.02)	-1.55%	\$ 346.75	\$ 606.24	\$ 602.22	-0.66%	
22		1,000	\$ 282.17	\$ 276.82	\$ (5.36)	-1.90%	\$ 385.28	\$ 667.46	\$ 662.10	-0.80%	

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.

[2] Expected Gas Cost Rate equals per \$0.00000 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
GENERAL SALES SERVICE - RATE 220, GROUP 3 METERS

SCHEDULE E-5
PAGE 4 OF 11

		BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]						INCLUDING GAS COST ADJUSTMENT CHARGE			
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST ADJUSTMENT [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	\$ 0.3797	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(Therms)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	220	0	\$ 93.00	\$ 100.00	\$ 7.00	7.53%	\$ -	\$ 93.00	\$ 100.00	7.53%	
2	GENERAL SALES SERVICE	50	\$ 105.27	\$ 112.06	\$ 6.78	6.44%	\$ 19.26	\$ 124.54	\$ 131.32	5.45%	
3	GROUP 3 METERS	100	\$ 117.55	\$ 124.12	\$ 6.57	5.59%	\$ 38.53	\$ 156.08	\$ 162.64	4.21%	
4		150	\$ 129.82	\$ 136.17	\$ 6.35	4.89%	\$ 57.79	\$ 187.61	\$ 193.97	3.39%	
5		200	\$ 142.09	\$ 148.23	\$ 6.14	4.32%	\$ 77.06	\$ 219.15	\$ 225.29	2.80%	
6		250	\$ 154.37	\$ 160.29	\$ 5.92	3.84%	\$ 96.32	\$ 250.69	\$ 256.61	2.36%	
7		300	\$ 166.64	\$ 172.35	\$ 5.71	3.42%	\$ 115.58	\$ 282.23	\$ 287.93	2.02%	
8		350	\$ 178.92	\$ 184.41	\$ 5.49	3.07%	\$ 134.85	\$ 313.76	\$ 319.26	1.75%	
9		400	\$ 191.19	\$ 196.47	\$ 5.28	2.76%	\$ 154.11	\$ 345.30	\$ 350.58	1.53%	
10		450	\$ 203.46	\$ 208.52	\$ 5.06	2.49%	\$ 173.38	\$ 376.84	\$ 381.90	1.34%	
11		500	\$ 215.74	\$ 220.58	\$ 4.85	2.25%	\$ 192.64	\$ 408.38	\$ 413.22	1.19%	
12		600	\$ 238.42	\$ 241.93	\$ 3.50	1.47%	\$ 231.17	\$ 469.59	\$ 473.10	0.75%	
13		700	\$ 261.11	\$ 263.28	\$ 2.16	0.83%	\$ 269.70	\$ 530.81	\$ 532.97	0.41%	
14		800	\$ 283.80	\$ 284.62	\$ 0.82	0.29%	\$ 308.23	\$ 592.02	\$ 592.85	0.14%	
15		900	\$ 306.49	\$ 305.97	\$ (0.52)	-0.17%	\$ 346.75	\$ 653.24	\$ 652.72	-0.08%	
16		1,000	\$ 329.17	\$ 327.32	\$ (1.86)	-0.56%	\$ 385.28	\$ 714.46	\$ 712.60	-0.26%	
17		2,000	\$ 556.05	\$ 540.79	\$ (15.26)	-2.74%	\$ 770.56	\$ 1,326.61	\$ 1,311.35	-1.15%	
18		3,000	\$ 782.92	\$ 754.26	\$ (28.67)	-3.66%	\$ 1,155.84	\$ 1,938.77	\$ 1,910.10	-1.48%	
19		4,000	\$ 1,009.80	\$ 967.72	\$ (42.07)	-4.17%	\$ 1,541.13	\$ 2,550.92	\$ 2,508.85	-1.65%	
20		5,000	\$ 1,236.67	\$ 1,181.19	\$ (55.48)	-4.49%	\$ 1,926.41	\$ 3,163.08	\$ 3,107.60	-1.75%	
21		6,000	\$ 1,463.54	\$ 1,394.66	\$ (68.88)	-4.71%	\$ 2,311.69	\$ 3,775.23	\$ 3,706.35	-1.82%	
22		7,000	\$ 1,690.42	\$ 1,608.13	\$ (82.29)	-4.87%	\$ 2,696.97	\$ 4,387.39	\$ 4,305.10	-1.88%	
23		8,000	\$ 1,917.29	\$ 1,821.60	\$ (95.69)	-4.99%	\$ 3,082.25	\$ 4,999.54	\$ 4,903.85	-1.91%	
24		9,000	\$ 2,144.17	\$ 2,035.07	\$ (109.10)	-5.09%	\$ 3,467.53	\$ 5,611.70	\$ 5,502.60	-1.94%	
25		10,000	\$ 2,371.04	\$ 2,248.54	\$ (122.50)	-5.17%	\$ 3,852.82	\$ 6,223.86	\$ 6,101.35	-1.97%	

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.

[2] Expected Gas Cost Rate equals per \$0.00000 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
SCHOOL/GOVERNMENT TRANSPORTATION SERVICE - RATE 225, GROUP 1 METERS

SCHEDULE E-5
PAGE 5 OF 11

		BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]							INCLUDING GAS COST ADJUSTMENT CHARGE							
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL		PROPOSED BILL		DOLLAR INCREASE	PERCENT INCREASE	GAS COST ADJUSTMENT [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE				
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)						
		(Therms)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)						
1	225	0	\$	17.00	\$	18.25	\$	1.25	7.35%	\$	-	\$	17.00	\$	18.25	7.35%
2	SCHOOL/GOVERNMENT TRANSPORTATION & GROUP 1 METERS	25	\$	22.57	\$	24.25	\$	1.67	7.41%	\$	-	\$	22.57	\$	24.25	7.41%
3		50	\$	28.15	\$	30.24	\$	2.10	7.45%	\$	-	\$	28.15	\$	30.24	7.45%
4		75	\$	33.72	\$	36.24	\$	2.52	7.47%	\$	-	\$	33.72	\$	36.24	7.47%
5		100	\$	39.29	\$	42.24	\$	2.94	7.49%	\$	-	\$	39.29	\$	42.24	7.49%
6		125	\$	44.87	\$	48.23	\$	3.37	7.50%	\$	-	\$	44.87	\$	48.23	7.50%
7		150	\$	50.44	\$	54.23	\$	3.79	7.51%	\$	-	\$	50.44	\$	54.23	7.51%
8		175	\$	56.01	\$	60.23	\$	4.21	7.52%	\$	-	\$	56.01	\$	60.23	7.52%
9		200	\$	61.59	\$	66.22	\$	4.63	7.53%	\$	-	\$	61.59	\$	66.22	7.53%
10		225	\$	67.16	\$	72.22	\$	5.06	7.53%	\$	-	\$	67.16	\$	72.22	7.53%
11		250	\$	72.73	\$	78.22	\$	5.48	7.54%	\$	-	\$	72.73	\$	78.22	7.54%
12		275	\$	78.31	\$	84.21	\$	5.90	7.54%	\$	-	\$	78.31	\$	84.21	7.54%
13		300	\$	83.88	\$	90.21	\$	6.33	7.54%	\$	-	\$	83.88	\$	90.21	7.54%
14		325	\$	89.45	\$	96.20	\$	6.75	7.55%	\$	-	\$	89.45	\$	96.20	7.55%
15		350	\$	95.03	\$	102.20	\$	7.17	7.55%	\$	-	\$	95.03	\$	102.20	7.55%
16		375	\$	100.60	\$	108.20	\$	7.60	7.55%	\$	-	\$	100.60	\$	108.20	7.55%
17		400	\$	106.17	\$	114.19	\$	8.02	7.55%	\$	-	\$	106.17	\$	114.19	7.55%
18		425	\$	111.75	\$	120.19	\$	8.44	7.56%	\$	-	\$	111.75	\$	120.19	7.56%
19		450	\$	117.32	\$	126.19	\$	8.87	7.56%	\$	-	\$	117.32	\$	126.19	7.56%
20		475	\$	122.89	\$	132.18	\$	9.29	7.56%	\$	-	\$	122.89	\$	132.18	7.56%
21		500	\$	128.47	\$	138.18	\$	9.71	7.56%	\$	-	\$	128.47	\$	138.18	7.56%

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.
[2] Expected Gas Cost Rate equals per \$0.00000 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
SCHOOL/GOVERNMENT TRANSPORTATION SERVICE - RATE 225, GROUP 2 METERS

SCHEDULE E-5
PAGE 6 OF 11

LINE NO.	RATE CODE	LEVEL OF USAGE	BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]					GAS COST ADJUSTMENT [2] \$ -	INCLUDING GAS COST ADJUSTMENT CHARGE		
			CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	TOTAL CURRENT BILL		TOTAL PROPOSED BILL	PERCENT INCREASE	
			(A) (Therms)	(B) (\$)	(C) (\$)	(D = C - B) (\$)	(E = D / B) (%)		(F) (\$)	(G = B + F) (\$)	(H = C + F) (\$)
1	225	0	\$ 46.00	\$ 49.50	\$ 3.50	7.61%	\$ -	\$ 46.00	\$ 49.50	7.61%	
2	SCHOOL/GOVERNMENT TRANSPORTATION & GROUP 2 METERS	25	\$ 51.57	\$ 55.50	\$ 3.92	7.61%	\$ -	\$ 51.57	\$ 55.50	7.61%	
3		50	\$ 57.15	\$ 61.49	\$ 4.35	7.61%	\$ -	\$ 57.15	\$ 61.49	7.61%	
4		75	\$ 62.72	\$ 67.49	\$ 4.77	7.60%	\$ -	\$ 62.72	\$ 67.49	7.60%	
5		100	\$ 68.29	\$ 73.49	\$ 5.19	7.60%	\$ -	\$ 68.29	\$ 73.49	7.60%	
6		125	\$ 73.87	\$ 79.48	\$ 5.62	7.60%	\$ -	\$ 73.87	\$ 79.48	7.60%	
7		150	\$ 79.44	\$ 85.48	\$ 6.04	7.60%	\$ -	\$ 79.44	\$ 85.48	7.60%	
8		175	\$ 85.01	\$ 91.48	\$ 6.46	7.60%	\$ -	\$ 85.01	\$ 91.48	7.60%	
9		200	\$ 90.59	\$ 97.47	\$ 6.88	7.60%	\$ -	\$ 90.59	\$ 97.47	7.60%	
10		225	\$ 96.16	\$ 103.47	\$ 7.31	7.60%	\$ -	\$ 96.16	\$ 103.47	7.60%	
11		250	\$ 101.73	\$ 109.47	\$ 7.73	7.60%	\$ -	\$ 101.73	\$ 109.47	7.60%	
12		275	\$ 107.31	\$ 115.46	\$ 8.15	7.60%	\$ -	\$ 107.31	\$ 115.46	7.60%	
13		300	\$ 112.88	\$ 121.46	\$ 8.58	7.60%	\$ -	\$ 112.88	\$ 121.46	7.60%	
14		350	\$ 124.03	\$ 133.45	\$ 9.42	7.60%	\$ -	\$ 124.03	\$ 133.45	7.60%	
15		400	\$ 135.17	\$ 145.44	\$ 10.27	7.60%	\$ -	\$ 135.17	\$ 145.44	7.60%	
16		450	\$ 146.32	\$ 157.44	\$ 11.12	7.60%	\$ -	\$ 146.32	\$ 157.44	7.60%	
17		500	\$ 157.47	\$ 169.43	\$ 11.96	7.60%	\$ -	\$ 157.47	\$ 169.43	7.60%	
18		600	\$ 177.90	\$ 190.65	\$ 12.75	7.16%	\$ -	\$ 177.90	\$ 190.65	7.16%	
19		700	\$ 198.33	\$ 211.86	\$ 13.53	6.82%	\$ -	\$ 198.33	\$ 211.86	6.82%	
20		800	\$ 218.77	\$ 233.08	\$ 14.31	6.54%	\$ -	\$ 218.77	\$ 233.08	6.54%	
21		900	\$ 239.20	\$ 254.30	\$ 15.09	6.31%	\$ -	\$ 239.20	\$ 254.30	6.31%	
22		1,000	\$ 259.64	\$ 275.51	\$ 15.88	6.12%	\$ -	\$ 259.64	\$ 275.51	6.12%	

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.

[2] Expected Gas Cost Rate equals per \$0.00000 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
SCHOOL/GOVERNMENT TRANSPORTATION SERVICE - RATE 225, GROUP 3 METERS

SCHEDULE E-5
PAGE 7 OF 11

		BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]						INCLUDING GAS COST ADJUSTMENT CHARGE			
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST ADJUSTMENT [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	\$ -	(G = B + F)	(H = C + F)	(I = (H - G) / G)	
		(Therms)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	
1	225	0	\$ 93.00	\$ 100.00	\$ 7.00	7.53%	\$ -	\$ 93.00	\$ 100.00	7.53%	
2	SCHOOL/GOVERNMENT TRANSPORTATION & GROUP 3 METERS	50	\$ 104.15	\$ 111.99	\$ 7.85	7.53%	\$ -	\$ 104.15	\$ 111.99	7.53%	
3		100	\$ 115.29	\$ 123.99	\$ 8.69	7.54%	\$ -	\$ 115.29	\$ 123.99	7.54%	
4		150	\$ 126.44	\$ 135.98	\$ 9.54	7.54%	\$ -	\$ 126.44	\$ 135.98	7.54%	
5		200	\$ 137.59	\$ 147.97	\$ 10.38	7.55%	\$ -	\$ 137.59	\$ 147.97	7.55%	
6		250	\$ 148.73	\$ 159.97	\$ 11.23	7.55%	\$ -	\$ 148.73	\$ 159.97	7.55%	
7		300	\$ 159.88	\$ 171.96	\$ 12.08	7.55%	\$ -	\$ 159.88	\$ 171.96	7.55%	
8		350	\$ 171.03	\$ 183.95	\$ 12.92	7.56%	\$ -	\$ 171.03	\$ 183.95	7.56%	
9		400	\$ 182.17	\$ 195.94	\$ 13.77	7.56%	\$ -	\$ 182.17	\$ 195.94	7.56%	
10		450	\$ 193.32	\$ 207.94	\$ 14.62	7.56%	\$ -	\$ 193.32	\$ 207.94	7.56%	
11		500	\$ 204.47	\$ 219.93	\$ 15.46	7.56%	\$ -	\$ 204.47	\$ 219.93	7.56%	
12		600	\$ 224.90	\$ 241.15	\$ 16.25	7.22%	\$ -	\$ 224.90	\$ 241.15	7.22%	
13		700	\$ 245.33	\$ 262.36	\$ 17.03	6.94%	\$ -	\$ 245.33	\$ 262.36	6.94%	
14		800	\$ 265.77	\$ 283.58	\$ 17.81	6.70%	\$ -	\$ 265.77	\$ 283.58	6.70%	
15		900	\$ 286.20	\$ 304.80	\$ 18.59	6.50%	\$ -	\$ 286.20	\$ 304.80	6.50%	
16		1,000	\$ 306.64	\$ 326.01	\$ 19.38	6.32%	\$ -	\$ 306.64	\$ 326.01	6.32%	
17		2,000	\$ 510.97	\$ 538.18	\$ 27.21	5.32%	\$ -	\$ 510.97	\$ 538.18	5.32%	
18		3,000	\$ 715.31	\$ 750.34	\$ 35.04	4.90%	\$ -	\$ 715.31	\$ 750.34	4.90%	
19		4,000	\$ 919.64	\$ 962.51	\$ 42.86	4.66%	\$ -	\$ 919.64	\$ 962.51	4.66%	
20		5,000	\$ 1,123.98	\$ 1,174.67	\$ 50.69	4.51%	\$ -	\$ 1,123.98	\$ 1,174.67	4.51%	
21		6,000	\$ 1,328.31	\$ 1,386.83	\$ 58.52	4.41%	\$ -	\$ 1,328.31	\$ 1,386.83	4.41%	
22		7,000	\$ 1,532.65	\$ 1,599.00	\$ 66.35	4.33%	\$ -	\$ 1,532.65	\$ 1,599.00	4.33%	
23		8,000	\$ 1,736.98	\$ 1,811.16	\$ 74.18	4.27%	\$ -	\$ 1,736.98	\$ 1,811.16	4.27%	
24		9,000	\$ 1,941.32	\$ 2,023.33	\$ 82.01	4.22%	\$ -	\$ 1,941.32	\$ 2,023.33	4.22%	
25		10,000	\$ 2,145.65	\$ 2,235.49	\$ 89.84	4.19%	\$ -	\$ 2,145.65	\$ 2,235.49	4.19%	

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.

[2] Expected Gas Cost Rate equals per \$0.00000 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
INTERRUPTIBLE SALES SERVICE - RATE 240

SCHEDULE E-5
PAGE 8 OF 11

LINE NO.	RATE CODE	LEVEL OF USAGE	BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]					INCLUDING GAS COST ADJUSTMENT CHARGE			
			CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST ADJUSTMENT [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE	
			(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)
		(Therms)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(\$)	(%)
1	240	0	\$ 175.00	\$ 175.00	\$ -	0.00%	\$ -	\$ 175.00	\$ 175.00	0.00%	
2	INTERRUPTIBLE SALES SERVICE	1,000	\$ 425.74	\$ 453.63	\$ 27.89	6.55%	\$ 385.28	\$ 811.02	\$ 838.91	3.44%	
3		2,000	\$ 635.23	\$ 610.03	\$ (25.19)	-3.97%	\$ 770.56	\$ 1,405.79	\$ 1,380.60	-1.79%	
4		3,000	\$ 844.72	\$ 766.44	\$ (78.28)	-9.27%	\$ 1,155.84	\$ 2,000.56	\$ 1,922.29	-3.91%	
5		4,000	\$ 1,054.21	\$ 922.85	\$ (131.36)	-12.46%	\$ 1,541.13	\$ 2,595.33	\$ 2,463.97	-5.06%	
6		5,000	\$ 1,263.69	\$ 1,079.26	\$ (184.44)	-14.60%	\$ 1,926.41	\$ 3,190.10	\$ 3,005.66	-5.78%	
7		6,000	\$ 1,473.18	\$ 1,235.66	\$ (237.52)	-16.12%	\$ 2,311.69	\$ 3,784.87	\$ 3,547.35	-6.28%	
8		7,000	\$ 1,682.67	\$ 1,392.07	\$ (290.60)	-17.27%	\$ 2,696.97	\$ 4,379.64	\$ 4,089.04	-6.64%	
9		8,000	\$ 1,892.16	\$ 1,548.48	\$ (343.68)	-18.16%	\$ 3,082.25	\$ 4,974.41	\$ 4,630.73	-6.91%	
10		9,000	\$ 2,101.65	\$ 1,704.88	\$ (396.76)	-18.88%	\$ 3,467.53	\$ 5,569.18	\$ 5,172.42	-7.12%	
11		10,000	\$ 2,311.14	\$ 1,861.29	\$ (449.85)	-19.46%	\$ 3,852.82	\$ 6,163.95	\$ 5,714.11	-7.30%	
12		11,000	\$ 2,520.63	\$ 2,017.70	\$ (502.93)	-19.95%	\$ 4,238.10	\$ 6,758.72	\$ 6,255.80	-7.44%	
13		12,000	\$ 2,730.12	\$ 2,174.11	\$ (556.01)	-20.37%	\$ 4,623.38	\$ 7,353.50	\$ 6,797.49	-7.56%	
14		13,000	\$ 2,939.60	\$ 2,330.51	\$ (609.09)	-20.72%	\$ 5,008.66	\$ 7,948.27	\$ 7,339.17	-7.66%	
15		14,000	\$ 3,149.09	\$ 2,486.92	\$ (662.17)	-21.03%	\$ 5,393.94	\$ 8,543.04	\$ 7,880.86	-7.75%	
16		15,000	\$ 3,358.58	\$ 2,643.33	\$ (715.25)	-21.30%	\$ 5,779.22	\$ 9,137.81	\$ 8,422.55	-7.83%	
17		16,000	\$ 3,568.07	\$ 2,799.74	\$ (768.34)	-21.53%	\$ 6,164.51	\$ 9,732.58	\$ 8,964.24	-7.89%	
18		17,000	\$ 3,777.56	\$ 2,956.14	\$ (821.42)	-21.74%	\$ 6,549.79	\$ 10,327.35	\$ 9,505.93	-7.95%	
19		18,000	\$ 3,987.05	\$ 3,112.55	\$ (874.50)	-21.93%	\$ 6,935.07	\$ 10,922.12	\$ 10,047.62	-8.01%	
20		19,000	\$ 4,196.54	\$ 3,268.96	\$ (927.58)	-22.10%	\$ 7,320.35	\$ 11,516.89	\$ 10,589.31	-8.05%	
21		20,000	\$ 4,406.03	\$ 3,425.36	\$ (980.66)	-22.26%	\$ 7,705.63	\$ 12,111.66	\$ 11,131.00	-8.10%	

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.

[2] Expected Gas Cost Rate equals per \$0.00000 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
LARGE GENERAL TRANSPORTATION SERVICE - RATE 245

SCHEDULE E-5
PAGE 9 OF 11

LINE NO.	RATE CODE	LEVEL OF USAGE	BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]					GAS COST ADJUSTMENT [2] \$	INCLUDING GAS COST ADJUSTMENT CHARGE		
			CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	TOTAL CURRENT BILL		TOTAL PROPOSED BILL	PERCENT INCREASE	
			(A) (Therms)	(B) (\$)	(C) (\$)	(D = C - B) (\$)	(E = D / B) (%)		(F) (\$)	(G = B + F) (\$)	(H = C + F) (\$)
1	245	0	\$ 200.00	\$ 205.00	\$ 5.00	2.50%	\$ -	\$ 200.00	\$ 205.00	2.50%	
2	LARGE GENERAL TRANSPORTATION SERVIC	1,000	\$ 332.22	\$ 332.08	\$ (0.14)	-0.04%	\$ -	\$ 332.22	\$ 332.08	-0.04%	
3		2,000	\$ 420.43	\$ 410.24	\$ (10.19)	-2.42%	\$ -	\$ 420.43	\$ 410.24	-2.42%	
4		3,000	\$ 508.65	\$ 488.40	\$ (20.24)	-3.98%	\$ -	\$ 508.65	\$ 488.40	-3.98%	
5		4,000	\$ 596.86	\$ 566.57	\$ (30.29)	-5.08%	\$ -	\$ 596.86	\$ 566.57	-5.08%	
6		5,000	\$ 685.08	\$ 644.73	\$ (40.35)	-5.89%	\$ -	\$ 685.08	\$ 644.73	-5.89%	
7		6,000	\$ 773.29	\$ 722.89	\$ (50.40)	-6.52%	\$ -	\$ 773.29	\$ 722.89	-6.52%	
8		7,000	\$ 861.51	\$ 801.05	\$ (60.45)	-7.02%	\$ -	\$ 861.51	\$ 801.05	-7.02%	
9		8,000	\$ 949.72	\$ 879.22	\$ (70.51)	-7.42%	\$ -	\$ 949.72	\$ 879.22	-7.42%	
10		9,000	\$ 1,037.94	\$ 957.38	\$ (80.56)	-7.76%	\$ -	\$ 1,037.94	\$ 957.38	-7.76%	
11		10,000	\$ 1,126.15	\$ 1,035.54	\$ (90.61)	-8.05%	\$ -	\$ 1,126.15	\$ 1,035.54	-8.05%	
12		20,000	\$ 2,008.30	\$ 1,817.16	\$ (191.14)	-9.52%	\$ -	\$ 2,008.30	\$ 1,817.16	-9.52%	
13		30,000	\$ 2,890.45	\$ 2,598.79	\$ (291.67)	-10.09%	\$ -	\$ 2,890.45	\$ 2,598.79	-10.09%	
14		40,000	\$ 3,772.60	\$ 3,380.41	\$ (392.19)	-10.40%	\$ -	\$ 3,772.60	\$ 3,380.41	-10.40%	
15		50,000	\$ 4,654.75	\$ 4,162.03	\$ (492.72)	-10.59%	\$ -	\$ 4,654.75	\$ 4,162.03	-10.59%	
16		60,000	\$ 5,536.90	\$ 4,943.66	\$ (593.25)	-10.71%	\$ -	\$ 5,536.90	\$ 4,943.66	-10.71%	
17		70,000	\$ 6,419.05	\$ 5,725.28	\$ (693.78)	-10.81%	\$ -	\$ 6,419.05	\$ 5,725.28	-10.81%	
18		80,000	\$ 7,301.21	\$ 6,506.90	\$ (794.30)	-10.88%	\$ -	\$ 7,301.21	\$ 6,506.90	-10.88%	
19		90,000	\$ 8,183.36	\$ 7,288.52	\$ (894.83)	-10.93%	\$ -	\$ 8,183.36	\$ 7,288.52	-10.93%	
20		100,000	\$ 9,065.51	\$ 8,070.15	\$ (995.36)	-10.98%	\$ -	\$ 9,065.51	\$ 8,070.15	-10.98%	

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.

[2] Expected Gas Cost Rate equals per \$0.00000 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
LARGE VOLUME TRANSPORTATION SERVICE - RATE 260

SCHEDULE E-5
PAGE 10 OF 11

		BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]						INCLUDING GAS COST ADJUSTMENT CHARGE				
LINE NO.	RATE CODE	LEVEL OF USAGE	CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	GAS COST ADJUSTMENT [2]	TOTAL CURRENT BILL	TOTAL PROPOSED BILL	PERCENT INCREASE		
		(A)	(B)	(C)	(D = C - B)	(E = D / B)	(F)	(G = B + F)	(H = C + F)	(I = (H - G) / G)		
		(Therms)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)		
1	260	0	\$ 1,100.00	\$ 1,100.00	\$ -	0.00%	\$ -	\$ 1,100.00	\$ 1,100.00	0.00%		
2	LARGE VOLUME TRANSPORTATION SERVICE	1,000	\$ 1,159.40	\$ 1,157.70	\$ (1.70)	-0.15%	\$ -	\$ 1,159.40	\$ 1,157.70	-0.15%		
3		2,000	\$ 1,218.80	\$ 1,215.40	\$ (3.40)	-0.28%	\$ -	\$ 1,218.80	\$ 1,215.40	-0.28%		
4		3,000	\$ 1,278.20	\$ 1,273.10	\$ (5.10)	-0.40%	\$ -	\$ 1,278.20	\$ 1,273.10	-0.40%		
5		4,000	\$ 1,337.60	\$ 1,330.80	\$ (6.81)	-0.51%	\$ -	\$ 1,337.60	\$ 1,330.80	-0.51%		
6		5,000	\$ 1,397.00	\$ 1,388.50	\$ (8.51)	-0.61%	\$ -	\$ 1,397.00	\$ 1,388.50	-0.61%		
7		10,000	\$ 1,694.01	\$ 1,676.99	\$ (17.02)	-1.00%	\$ -	\$ 1,694.01	\$ 1,676.99	-1.00%		
8		15,000	\$ 1,991.01	\$ 1,965.49	\$ (25.52)	-1.28%	\$ -	\$ 1,991.01	\$ 1,965.49	-1.28%		
9		20,000	\$ 2,288.01	\$ 2,253.98	\$ (34.03)	-1.49%	\$ -	\$ 2,288.01	\$ 2,253.98	-1.49%		
10		30,000	\$ 2,882.02	\$ 2,830.98	\$ (51.05)	-1.77%	\$ -	\$ 2,882.02	\$ 2,830.98	-1.77%		
11		40,000	\$ 3,476.03	\$ 3,407.97	\$ (68.06)	-1.96%	\$ -	\$ 3,476.03	\$ 3,407.97	-1.96%		
12		50,000	\$ 4,070.04	\$ 3,984.96	\$ (85.08)	-2.09%	\$ -	\$ 4,070.04	\$ 3,984.96	-2.09%		
13		60,000	\$ 4,551.04	\$ 4,435.78	\$ (115.26)	-2.53%	\$ -	\$ 4,551.04	\$ 4,435.78	-2.53%		
14		70,000	\$ 5,032.05	\$ 4,886.61	\$ (145.44)	-2.89%	\$ -	\$ 5,032.05	\$ 4,886.61	-2.89%		
15		80,000	\$ 5,513.06	\$ 5,337.43	\$ (175.63)	-3.19%	\$ -	\$ 5,513.06	\$ 5,337.43	-3.19%		
16		90,000	\$ 5,994.06	\$ 5,788.25	\$ (205.81)	-3.43%	\$ -	\$ 5,994.06	\$ 5,788.25	-3.43%		
17		100,000	\$ 6,475.07	\$ 6,239.08	\$ (236.00)	-3.64%	\$ -	\$ 6,475.07	\$ 6,239.08	-3.64%		
18		150,000	\$ 8,880.11	\$ 8,493.19	\$ (386.92)	-4.36%	\$ -	\$ 8,880.11	\$ 8,493.19	-4.36%		
19		200,000	\$ 11,285.14	\$ 10,747.31	\$ (537.84)	-4.77%	\$ -	\$ 11,285.14	\$ 10,747.31	-4.77%		
20		250,000	\$ 13,690.18	\$ 13,001.42	\$ (688.76)	-5.03%	\$ -	\$ 13,690.18	\$ 13,001.42	-5.03%		
21		300,000	\$ 15,405.21	\$ 14,485.13	\$ (920.09)	-5.97%	\$ -	\$ 15,405.21	\$ 14,485.13	-5.97%		
22		350,000	\$ 17,120.25	\$ 15,968.83	\$ (1,151.42)	-6.73%	\$ -	\$ 17,120.25	\$ 15,968.83	-6.73%		
23		400,000	\$ 18,835.29	\$ 17,452.53	\$ (1,382.76)	-7.34%	\$ -	\$ 18,835.29	\$ 17,452.53	-7.34%		
24		450,000	\$ 20,550.32	\$ 18,936.23	\$ (1,614.09)	-7.85%	\$ -	\$ 20,550.32	\$ 18,936.23	-7.85%		
25		500,000	\$ 22,265.36	\$ 20,419.94	\$ (1,845.42)	-8.29%	\$ -	\$ 22,265.36	\$ 20,419.94	-8.29%		
26		550,000	\$ 23,980.39	\$ 21,903.64	\$ (2,076.75)	-8.66%	\$ -	\$ 23,980.39	\$ 21,903.64	-8.66%		

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.

[2] Expected Gas Cost Rate equals per \$0.00000 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
TYPICAL BILL COMPARISON
LONG-TERM CONTRACT SERVICE - RATE 270

SCHEDULE E-5
PAGE 11 OF 11

LINE NO.	RATE CODE	LEVEL OF USAGE	BILL DATA (EXCLUDING GAS COST ADJUSTMENT CHARGE) [1]					GAS COST ADJUSTMENT [2] \$	INCLUDING GAS COST ADJUSTMENT CHARGE							
			CURRENT BILL	PROPOSED BILL	DOLLAR INCREASE	PERCENT INCREASE	TOTAL CURRENT BILL		TOTAL PROPOSED BILL	PERCENT INCREASE						
			(A) (Therms)	(B) (\$)	(C) (\$)	(D = C - B) (\$)	(E = D / B) (%)		(F) (\$)	(G = B + F) (\$)	(H = C + F) (\$)	(I = (H - G) / G) (%)				
1	270	0	\$	1,100.00	\$	1,059.09	\$	(40.91)	-3.72%	\$	-	\$	1,100.00	\$	1,059.09	-3.72%
2	LONG-TERM CONTRACT SERVICE	1,000	\$	1,128.26	\$	1,079.60	\$	(48.66)	-4.31%	\$	-	\$	1,128.26	\$	1,079.60	-4.31%
3		2,000	\$	1,156.53	\$	1,100.11	\$	(56.41)	-4.88%	\$	-	\$	1,156.53	\$	1,100.11	-4.88%
4		3,000	\$	1,184.79	\$	1,120.63	\$	(64.16)	-5.42%	\$	-	\$	1,184.79	\$	1,120.63	-5.42%
5		4,000	\$	1,213.05	\$	1,141.14	\$	(71.91)	-5.93%	\$	-	\$	1,213.05	\$	1,141.14	-5.93%
6		5,000	\$	1,241.31	\$	1,161.65	\$	(79.66)	-6.42%	\$	-	\$	1,241.31	\$	1,161.65	-6.42%
7		10,000	\$	1,382.63	\$	1,264.21	\$	(118.42)	-8.56%	\$	-	\$	1,382.63	\$	1,264.21	-8.56%
8		15,000	\$	1,523.94	\$	1,366.77	\$	(157.17)	-10.31%	\$	-	\$	1,523.94	\$	1,366.77	-10.31%
9		20,000	\$	1,665.25	\$	1,469.33	\$	(195.92)	-11.77%	\$	-	\$	1,665.25	\$	1,469.33	-11.77%
10		25,000	\$	1,806.57	\$	1,571.89	\$	(234.68)	-12.99%	\$	-	\$	1,806.57	\$	1,571.89	-12.99%
11		50,000	\$	2,513.13	\$	2,084.68	\$	(428.45)	-17.05%	\$	-	\$	2,513.13	\$	2,084.68	-17.05%
12		100,000	\$	3,926.26	\$	3,110.28	\$	(815.98)	-20.78%	\$	-	\$	3,926.26	\$	3,110.28	-20.78%
13		500,000	\$	15,231.32	\$	11,315.03	\$	(3,916.29)	-25.71%	\$	-	\$	15,231.32	\$	11,315.03	-25.71%
14		1,000,000	\$	29,362.63	\$	21,570.97	\$	(7,791.67)	-26.54%	\$	-	\$	29,362.63	\$	21,570.97	-26.54%
15		1,250,000	\$	36,428.29	\$	26,698.94	\$	(9,729.36)	-26.71%	\$	-	\$	36,428.29	\$	26,698.94	-26.71%
16		1,500,000	\$	43,493.95	\$	31,826.91	\$	(11,667.05)	-26.82%	\$	-	\$	43,493.95	\$	31,826.91	-26.82%
17		1,750,000	\$	50,559.61	\$	36,954.88	\$	(13,604.74)	-26.91%	\$	-	\$	50,559.61	\$	36,954.88	-26.91%
18		2,000,000	\$	57,619.76	\$	42,526.90	\$	(15,092.86)	-26.19%	\$	-	\$	57,619.76	\$	42,526.90	-26.19%
19		2,500,000	\$	71,740.06	\$	53,670.95	\$	(18,069.11)	-25.19%	\$	-	\$	71,740.06	\$	53,670.95	-25.19%
20		3,000,000	\$	85,860.36	\$	64,815.01	\$	(21,045.35)	-24.51%	\$	-	\$	85,860.36	\$	64,815.01	-24.51%
21		3,500,000	\$	99,980.66	\$	75,959.06	\$	(24,021.60)	-24.03%	\$	-	\$	99,980.66	\$	75,959.06	-24.03%
22		4,000,000	\$	114,107.12	\$	87,495.89	\$	(26,611.23)	-23.32%	\$	-	\$	114,107.12	\$	87,495.89	-23.32%
23		4,500,000	\$	128,233.59	\$	99,032.73	\$	(29,200.86)	-22.77%	\$	-	\$	128,233.59	\$	99,032.73	-22.77%
24		5,000,000	\$	142,360.05	\$	110,569.56	\$	(31,790.49)	-22.33%	\$	-	\$	142,360.05	\$	110,569.56	-22.33%

[1] Includes all Applicable Riders currently in effect and remaining after base rate case.

[2] Expected Gas Cost Rate equals per \$0.00000 per Therm, with applicable Utility Receipts Taxes added at 1.47%.

VECTREN NORTH
CAUSE NO. 45468
DECOUPLING - RATE CASE MONTHLY SPLIT
RESIDENTIAL SALES - RATE 210

SCHEDULE E-5.1
PAGE 1 OF 2

LINE NO.	RATE CODE	MONTH	VOLUMES	CUSTOMER FACILITIES CHARGE MARGIN	VOLUMETRIC MARGIN	TOTAL MARGIN	CUSTOMERS	MARGIN PER CUSTOMER	MONTHLY VOLUMES RATIO
			(A)	(B)	(C)	(D)=(B)+(C)	(E)	(F)=(D)/(E)	(G)
			(THERMS)	(\$)	(\$)	(\$)	(#)	(\$)	(%)
1	RATE 210	JANUARY	97,249,826	\$ 9,429,098	\$ 23,345,697	\$ 32,774,796	571,460	\$ 57.35	21.117%
2	RESIDENTIAL	FEBRUARY	77,319,941	\$ 9,440,186	\$ 20,116,394	\$ 29,556,580	572,132	\$ 51.66	16.789%
3		MARCH	57,645,901	\$ 9,430,506	\$ 14,932,914	\$ 24,363,420	571,546	\$ 42.63	12.517%
4		APRIL	28,881,327	\$ 9,414,551	\$ 7,413,062	\$ 16,827,613	570,579	\$ 29.49	6.271%
5		MAY	14,114,039	\$ 9,371,907	\$ 3,829,621	\$ 13,201,529	567,994	\$ 23.24	3.065%
6		JUNE	7,509,783	\$ 9,310,193	\$ 2,141,551	\$ 11,451,744	564,254	\$ 20.30	1.631%
7		JULY	6,861,417	\$ 9,266,838	\$ 1,983,837	\$ 11,250,675	561,627	\$ 20.03	1.490%
8		AUGUST	6,953,579	\$ 9,251,272	\$ 2,086,985	\$ 11,338,257	560,683	\$ 20.22	1.510%
9		SEPTEMBER	8,523,257	\$ 9,260,217	\$ 2,549,515	\$ 11,809,732	561,225	\$ 21.04	1.851%
10		OCTOBER	20,387,711	\$ 9,319,077	\$ 6,095,767	\$ 15,414,843	564,793	\$ 27.29	4.427%
11		NOVEMBER	49,265,878	\$ 9,438,148	\$ 14,142,843	\$ 23,580,991	572,009	\$ 41.22	10.698%
12		DECEMBER	85,818,500	\$ 9,501,238	\$ 22,830,777	\$ 32,332,015	575,833	\$ 56.15	18.635%
13									
14	TOTAL		460,531,158	\$ 112,433,231	\$ 121,468,964	\$ 233,902,195	6,814,135	\$ 410.63	100.000%
			-	\$ -	\$ -	\$ -	-		

VECTREN NORTH
CAUSE NO. 45468
DECOUPLING - RATE CASE MONTHLY SPLIT
GENERAL SERVICE SALES AND SCHOOL/GOVERNMENT TRANSPORT - RATES 220/225

SCHEDULE E-5.1
PAGE 2 OF 2

LINE NO.	RATE CODE	MONTH	VOLUMES	CUSTOMER FACILITIES CHARGE MARGIN	VOLUMETRIC MARGIN	TOTAL MARGIN	CUSTOMERS	MARGIN PER CUSTOMER	MONTHLY VOLUMES RATIO
			(A)	(B)	(C)	(D)=(B)+(C)	(E)	(F)=(D)/(E)	(G)
			(THERMS)	(\$)	(\$)	(\$)	(#)	(\$)	(%)
1	RATES 220/225	JANUARY	45,758,725	\$	1,617,303	\$	10,211,339	\$	21.153%
2	GENERAL SERVICE AND	FEBRUARY	36,370,336	\$	1,618,724	\$	8,171,256	\$	16.813%
3	SCHOOL/GOVERNMENT	MARCH	27,117,837	\$	1,617,180	\$	6,118,380	\$	12.536%
4	TRANSPORT SERVICE	APRIL	13,575,447	\$	1,613,164	\$	3,066,678	\$	6.275%
5		MAY	6,637,913	\$	1,606,754	\$	1,505,557	\$	3.068%
6		JUNE	3,536,857	\$	1,598,695	\$	806,553	\$	1.635%
7		JULY	3,235,250	\$	1,592,798	\$	737,026	\$	1.496%
8		AUGUST	3,273,695	\$	1,588,976	\$	747,804	\$	1.513%
9		SEPTEMBER	4,010,440	\$	1,588,473	\$	913,023	\$	1.854%
10		OCTOBER	9,568,928	\$	1,594,441	\$	2,172,995	\$	4.423%
11		NOVEMBER	23,068,534	\$	1,611,008	\$	5,243,746	\$	10.664%
12		DECEMBER	40,171,934	\$	1,621,276	\$	9,066,532	\$	18.570%
13									
14	TOTAL		216,325,896	\$	19,268,792	\$	48,760,889	\$	100.000%

Cause No. 45468
Indiana Gas Company, Inc.
d/b/a CenterPoint Energy Indiana North

Attachment B-P2 (Phase 2)
Gas Tariff

RATE 210

RESIDENTIAL SALES SERVICE

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

APPLICABILITY

This Rate Schedule shall be applicable only to Residential Customers.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Sales Service hereunder shall be:

Customer Facilities Charge:

\$16.50 per meter

Distribution Charge:

First 45 therms @ \$0.3064 per therm

Over 45 therms @ \$0.2147 per therm

Appendices:

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Facilities Charge.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

TERMS AND CONDITIONS

Gas Service under this Rate Schedule shall be subject to Company's General Terms and Conditions and the Commission's Regulations.

RATE 220 **GENERAL SALES SERVICE**

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer, electing service hereunder, whose Annual Usage is less than 500,000 therms and whose Maximum Daily Usage is less than 15,000 therms.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Sales Service hereunder shall be:

Customer Facilities Charge:

Group 1: \$18.25
Group 2: \$49.50
Group 3: \$100.00

Distribution Charge:

First 500 therms @ \$0.2396 per therm
Over 500 therms @ \$0.2119 per therm

Appendices:

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Facilities Charge.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

RATE 225

SCHOOL/GOVERNMENT TRANSPORTATION SERVICE

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer

- 1) whose Annual Usage is less than 50,000 therms and
- 2) for which payment of rates and charges to Company is the responsibility of an Educational Institution or Government Entity, which elects service hereunder.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service hereunder shall be:

Customer Facilities Charge: Group 1:

- Group 1: \$18.25
- Group 2: \$49.50
- Group 3: \$100.00

Distribution Charge:

- First 500 therms @ \$0.2396 per therm Over
- Over 500 therms @ \$0.2119 per therm

Appendices:

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Related Charges:

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any pipeline penalty charges or cashout provisions assessed to Company.

RATE 240

INTERRUPTIBLE SALES SERVICE

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion. This Rate Schedule is closed to new customers.

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that:

1. has an Annual Usage of less than 500,000 therms, and
2. has a Maximum Daily Usage of less than 15,000 therms, and
3. complies with the Alternate Fuel Capability Requirement of this Rate Schedule, and
4. enters into a written contract with Company to receive Gas Service under this Rate Schedule.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Interruptible Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Sales Service hereunder shall be:

Customer Facilities Charge:

\$175.00 per customer

Distribution Charge:

First 2500 therms @ \$0.4154 per therm

Over 2500 therms @ \$0.1710 per therm

Appendices:

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be Customer Facilities Charge.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

CONTRACT

Customer shall enter into a written contract which specifies the hourly and daily maximum gas requirements of Customer and any other terms reasonably required by Company. The contract shall have an initial term of not less than one year and shall automatically extend for succeeding annual terms thereafter, subject to cancellation by either party after written notice submitted not less than ninety days prior to the end of the initial term or any succeeding annual term. The contract shall specify the Alternate Fuel to be used by Customer during Curtailment periods.

RATE 245

LARGE GENERAL TRANSPORTATION SERVICE

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that:

1. has an Annual Usage of greater than or equal to 25,000 therms and less than 500,000 therms,
2. has a Maximum Daily Usage of less than 15,000 therms,
3. complies with the Measurement Requirement section of this Rate Schedule, and
4. enters into a written contract with Company to receive Gas Service under this Rate Schedule.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Interim Supply Service as described below may also be provided under this Rate Schedule, at Company's sole discretion. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service hereunder shall be:

Customer Facilities Charge:

\$205.00 per customer

Distribution Charge:

Applicable to all therms delivered to Customer during the billing month.

First 2500 therms @ \$0.1789 per therm

Over 2500 therms @ \$0.0810 per therm

Appendices:

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Telemetry Charge: Any new Customers as of November 18, 2021 served hereunder who use between 25,000 therms and 50,000 therms annually will be subject to a monthly telemetry charge of \$3.00 per month.

Related Charges:

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any pipeline penalty charges or cashout provisions assessed to Company.

Nomination and Balancing Provisions Charges:

The various Charges and Cashouts set forth in Appendix E shall be charged to Customer, if applicable.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Facilities Charge.

RATE 260

LARGE VOLUME TRANSPORTATION SERVICE

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determinations shall be within Company's reasonable discretion.

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that:

1. has an Annual Usage of 500,000 therms or greater, or has a Maximum Daily Usage of 15,000 therms or greater, or uses No. 6 fuel oil as an Alternate Fuel, and
2. complies with the Measurement Requirement section of this Rate Schedule, and
3. has entered into a written contract with Company to receive Gas Service under this Rate Schedule.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Interim Supply Service as described below may also be provided under this Rate Schedule, at Company's sole discretion. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service hereunder shall be:

Customer Facilities Charge:

\$1,100.00 per customer

Distribution Charge:

Applicable to all therms delivered to Customer during the Billing Month.

First 50,000 therms @ \$0.0587 per therm

Next 250,000 therms @ \$0.0461 per therm

Over 300,000 therms @ \$0.0307 per therm

Appendices:

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Related Charges:

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any gas costs, pipeline penalty charges, or Cashout provisions assessed to Company.

Nomination and Balancing Provisions Charges:

The various Charges and Cashouts set forth in Appendix E shall be charged to Customer, if applicable.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Facilities Charge.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

Cause No. 45468
Indiana Gas Company, Inc.
d/b/a CenterPoint Energy Indiana North

Attachment C-P2 (Phase 2)
Redlined Gas Tariff

Indiana Gas Company, Inc. D/B/A
CenterPoint Energy Indiana North (CEI North)
Tariff for Gas Service
No. G-20

Sheet No. 10
~~First Revised~~ Page 1 of 1
~~Cancels Original Page 1 of 1~~

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RATE 210 **RESIDENTIAL SALES SERVICE**

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

APPLICABILITY

This Rate Schedule shall be applicable only to Residential Customers.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Sales Service hereunder shall be:

Customer Facilities Charge:

\$16.50 per meter

Distribution Charge:

First 45 therms @ \$0.30~~64~~ per therm

Over 45 therms @ \$0.21~~47~~ per therm

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Appendices:

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Facilities Charge.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

TERMS AND CONDITIONS

Gas Service under this Rate Schedule shall be subject to Company's General Terms and Conditions and the Commission's Regulations.

Effective: ~~March 1, 2022~~

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RATE 220 **GENERAL SALES SERVICE**

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion.

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer, electing service hereunder, whose Annual Usage is less than 500,000 therms and whose Maximum Daily Usage is less than 15,000 therms.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Sales Service hereunder shall be:

Customer Facilities Charge:

- Group 1: \$18.25
- Group 2: \$49.50
- Group 3: \$100.00

Distribution Charge:

- First 500 therms @ \$0.2~~396~~ per therm
- Over 500 therms @ \$0.21~~19~~ per therm

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Appendices:

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Facilities Charge.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

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Effective: March 1, 2022

Indiana Gas Company, Inc. D/B/A
CenterPoint Energy Indiana North (CEI North)
Tariff for Gas Service
I.U.R.C. No. G-20

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RATE 225

SCHOOL/GOVERNMENT TRANSPORTATION SERVICE

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer

- 1) whose Annual Usage is less than 50,000 therms and
- 2) for which payment of rates and charges to Company is the responsibility of an Educational Institution or Government Entity, which elects service hereunder.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service hereunder shall be:

Customer Facilities Charge: Group 1:

- Group 1: \$18.25
- Group 2: \$49.50
- Group 3: \$100.00

Distribution Charge:

- First 500 therms @ \$0.2~~396~~ per therm Over
- Over 500 therms @ \$0.21~~19~~ per therm

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Appendices:

The following Appendices shall be applied monthly, if applicable:

- Appendix A – Gas Cost Adjustment
- Appendix B – Normal Temperature Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix I – Energy Efficiency Rider
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Related Charges:

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any pipeline penalty charges or cashout provisions assessed to Company.

Effective: ~~March 1, 2022~~

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RATE 240 **INTERRUPTIBLE SALES SERVICE**

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities and gas supplies, which determinations shall be within Company's reasonable discretion. This Rate Schedule is closed to new customers.

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that:

1. has an Annual Usage of less than 500,000 therms, and
2. has a Maximum Daily Usage of less than 15,000 therms, and
3. complies with the Alternate Fuel Capability Requirement of this Rate Schedule, and
4. enters into a written contract with Company to receive Gas Service under this Rate Schedule.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Interruptible Sales Service. Transportation Service is not provided under this Rate Schedule. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Sales Service hereunder shall be:

Customer Facilities Charge:

\$175.00 per customer

Distribution Charge:

First 2500 therms @ \$0.41~~54~~ per therm
Over 2500 therms @ \$0.171~~0~~ per therm

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Appendices:

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Minimum Monthly Charge:

The Minimum Monthly Charge shall be Customer Facilities Charge.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

CONTRACT

Customer shall enter into a written contract which specifies the hourly and daily maximum gas requirements of Customer and any other terms reasonably required by Company. The contract shall have an initial term of not less than one year and shall automatically extend for succeeding annual terms thereafter, subject to cancellation by either party after written notice submitted not less than ninety days prior to the end of the initial term or any succeeding annual term. The contract shall specify the Alternate Fuel to be used by Customer during Curtailment periods.

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Effective: March 1, 2022

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RATE 245

LARGE GENERAL TRANSPORTATION SERVICE

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determination shall be within Company's reasonable discretion.

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that:

1. has an Annual Usage of greater than or equal to 25,000 therms and less than 500,000 therms,
2. has a Maximum Daily Usage of less than 15,000 therms,
3. complies with the Measurement Requirement section of this Rate Schedule, and
4. enters into a written contract with Company to receive Gas Service under this Rate Schedule.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Interim Supply Service as described below may also be provided under this Rate Schedule, at Company's sole discretion. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service hereunder shall be:

Customer Facilities Charge:

\$205.00 per customer

Distribution Charge:

Applicable to all therms delivered to Customer during the billing month.

First 2500 therms @ \$0.17~~89~~ per therm

Over 2500 therms @ \$0.081~~0~~ per therm

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Appendices:

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Telemetry Charge: Any new Customers as of November 18, 2021 served hereunder who use between 25,000 therms and 50,000 therms annually will be subject to a monthly telemetry charge of \$3.00 per month.

Related Charges:

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any pipeline penalty charges or cashout provisions assessed to Company.

Nomination and Balancing Provisions Charges:

The various Charges and Cashouts set forth in Appendix E shall be charged to Customer, if applicable.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Facilities Charge.

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Effective: ~~March 1, 2022~~

Indiana Gas Company, Inc. D/B/A
CenterPoint Energy Indiana North (CEI North)
Tariff for Gas Service
I.U.R.C. No. G-20

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RATE 260

LARGE VOLUME TRANSPORTATION SERVICE

AVAILABILITY

This Rate Schedule shall be available throughout Company's Service Area, subject to the availability of adequate facilities, which determinations shall be within Company's reasonable discretion.

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that:

1. has an Annual Usage of 500,000 therms or greater, or has a Maximum Daily Usage of 15,000 therms or greater, or uses No. 6 fuel oil as an Alternate Fuel, and
2. complies with the Measurement Requirement section of this Rate Schedule, and
3. has entered into a written contract with Company to receive Gas Service under this Rate Schedule.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Interim Supply Service as described below may also be provided under this Rate Schedule, at Company's sole discretion. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

RATES AND CHARGES

The monthly Rates and Charges for Gas Service hereunder shall be:

Customer Facilities Charge:

\$1,100.00 per customer

Distribution Charge:

Applicable to all therms delivered to Customer during the Billing Month.

First 50,000 therms @ \$0.058~~7~~ per therm

Next 250,000 therms @ \$0.046~~1~~ per therm

Over 300,000 therms @ \$0.030~~7~~ per therm

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Appendices:

The following Appendices shall be applied monthly:

- Appendix A – Gas Cost Adjustment
- Appendix G – Universal Service Fund Rider
- Appendix H – Pipeline Safety Adjustment (Suspended)
- Appendix K – Compliance and System Improvement Adjustment
- Appendix L – Tax Savings Credit Rider

Related Charges:

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any gas costs, pipeline penalty charges, or Cashout provisions assessed to Company.

Nomination and Balancing Provisions Charges:

The various Charges and Cashouts set forth in Appendix E shall be charged to Customer, if applicable.

Minimum Monthly Charge:

The Minimum Monthly Charge shall be the Customer Facilities Charge.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

Effective: ~~March 1, 2022~~

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