

Northern Indiana Public Service Company LLC

Cause No. 45967

**FILED**  
October 25, 2023  
**INDIANA UTILITY  
REGULATORY COMMISSION**

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VERIFIED DIRECT TESTIMONY OF JOHN J. SPANOS

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1 **Introduction**

2 **Q1. Please state your name, business address and title.**

3 A1. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp  
4 Hill, Pennsylvania 17011. I am President of Gannett Fleming Valuation and  
5 Rate Consultants, LLC.

6 **Q2. On whose behalf are you submitting this direct testimony?**

7 A2. I am submitting this testimony on behalf of Northern Indiana Public Service  
8 Company LLC ("NIPSCO").

9 **Q3. Please state your qualifications.**

10 A3. I have over 37 years of depreciation experience which includes giving expert  
11 testimony in over 430 cases before 46 regulatory commissions, including the  
12 Indiana Utility Regulatory Commission ("IURC"). These cases have included  
13 depreciation studies in the electric, gas, water, wastewater and pipeline  
14 industries. In addition to cases where I have submitted testimony, I have also  
15 supervised over 800 other depreciation or valuation assignments. Please refer  
16 to Attachment 12-A for my qualifications statement, which includes further

1 information with respect to my work history, case experience, and leadership  
2 in the Society of Depreciation Professionals.

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

4 A4. Yes. I have submitted testimony before the IURC in NIPSCO's gas rate case in  
5 Cause No. 43894, gas rate case in Cause No. 44988, and most recent gas rate  
6 case in Cause No. 45621. I have also submitted testimony before the IURC in  
7 NIPSCO's electric rate case in Cause No. 43526, electric rate case in Cause No.  
8 43969, electric rate case in Cause No. 44688, electric rate case in Cause No.  
9 45159, and electric rate case in Cause No. 45772.

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

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

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

14 A6. I was asked by NIPSCO to recommend depreciation rates for its gas plant as  
15 of December 31, 2022, as well as recommend depreciation rates for its  
16 forecasted gas plant in service as of December 31, 2024. I am sponsoring  
17 Attachment 12-B stating the results of my depreciation analysis related to  
18 NIPSCO's gas plant as of December 31, 2022 (the "Depreciation Study"). I am

1 also sponsoring Attachment 12-C stating the results of my depreciation  
2 analysis related to NIPSCO's projected gas plant in service as of December 31,  
3 2024.

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

5 A7. My testimony explains the methods and procedures used in the Depreciation  
6 Study and sets forth the annual depreciation rates as of December 31, 2022.  
7 Attachment 12-B sets forth detailed methods, procedures and results of the  
8 Depreciation Study. The Depreciation Study is more fully explained below. In  
9 addition to the 2022 Depreciation Study, I have developed depreciation accrual  
10 rates for projected gas plant in service as of December 31, 2024.

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

12 A8. The proposed depreciation accrual rates by account are based on my review of  
13 historical data, NIPSCO's operating maintenance practices and the application  
14 of informed engineering judgment. Overall, the interim survivor curves are  
15 longer than the lives currently being used, but the life spans for underground  
16 storage and liquefied natural gas ("LNG") facilities are the same. Many  
17 average service lives for mass property are longer, however, the net salvage  
18 percentage for many accounts is more negative. Therefore, the overall impact

1 of annual depreciation expense as of the projected plant in service date of  
2 December 31, 2024 is an increase, driven in large measure by two factors: (1)  
3 the change in life and net salvage parameters for many accounts, and (2) a  
4 substantial investment in gas utility plant since the last rate case.

5 **Methods Used in Depreciation Study**

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

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

14 **Q10. In preparing the Depreciation Study, did you follow generally accepted**  
15 **practices in the field of depreciation and valuation?**

16 A10. Yes.

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

18 A11. The Depreciation Study is presented in nine parts. Part I, Introduction,

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

15 The table on Pages VI-4 and VI-5 of the Depreciation Study present the  
16 estimated survivor curve, the net salvage percent, the original cost as of  
17 December 31, 2022, the book depreciation reserve and the calculated annual  
18 depreciation accrual amount and rate for each account or subaccount. The

1 section beginning on Page VII-2 of the Depreciation Study presents the results  
2 of the retirement rate analyses prepared as the historical bases for the service  
3 life estimates. The section beginning on Page VIII-2 of the Depreciation  
4 Study presents the results of the net salvage analysis. The section beginning  
5 on Page IX-2 of the Depreciation Study presents the depreciation calculations  
6 related to surviving original cost as of December 31, 2022. Attachment 12-C  
7 sets forth results of the study and detailed depreciation calculations as of  
8 December 31, 2024.

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

10 A12. I used the straight line remaining life method of depreciation, with the  
11 average service life (also referred to as the average life group) procedure. This  
12 method of depreciation aims to distribute the unrecovered cost of fixed  
13 capital assets over the estimated remaining useful life of each unit or group  
14 of assets in a systematic and rational manner.

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

16 A13. For all gas plant, my recommended annual depreciation accrual rates as of  
17 December 31, 2022 for gas plant are set forth on Attachment 12-B, Pages VI-4  
18 and VI-5 of the Depreciation Study. However, the projected annual

1 depreciation accrual rates as of December 31, 2024 set forth on Attachment 12-  
2 C, Pages I-2 and I-3 are applicable for the forecasted test year assets.

3 **Q14. How did you determine the recommended annual depreciation accrual**  
4 **rates?**

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

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

14 A15. The service life and net salvage studies consisted of (1) compiling historic data  
15 from records related to NIPSCO's plant; (2) analyzing this data to obtain  
16 historic trends of survivor and net salvage characteristics; (3) obtaining  
17 supplementary information from management and operating personnel  
18 concerning practices and plans as they relate to plant operations; and (4)



1 interpreting the above data and the estimates used by other gas utilities to  
2 determine average service life and net salvage characteristics.

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

5 A16. I analyzed the Company's accounting entries that record plant transactions  
6 during the 30-year period 1993 through 2022. The transactions included  
7 additions, retirements, transfers and the related balances. The Company  
8 records also included surviving dollar value by year installed for each plant  
9 account as of December 31, 2022.

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

11 A17. I used the retirement rate method for all gas accounts for NIPSCO. This is the  
12 most appropriate method when aged retirement data are available because this  
13 method determines the average rates of retirement actually experienced by the  
14 Company during the period covered by the study.

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

17 A18. I applied the retirement rate method to each different group of property in the  
18 Depreciation Study. For each property group, I used the retirement rate

1 method to form a life table which, when plotted, shows an original survivor  
2 curve for that property group. Each original survivor curve represents the  
3 average survivor pattern experienced by the several vintage groups during the  
4 experience band studied. The survivor patterns do not necessarily describe the  
5 life characteristics of the property group; therefore, interpretation of the  
6 original survivor curves is required in order to use them as valid considerations  
7 in estimating service life. The Iowa-type survivor curves were used to perform  
8 these interpretations.

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

11 A19. Iowa-type survivor curves are a widely used group of generalized survivor  
12 curves that contain the range of survivor characteristics usually experienced by  
13 utilities and other industrial companies. The Iowa survivor curves were  
14 developed at the Iowa State University College of Engineering Experiment  
15 Station through an extensive process of observing and classifying the ages at  
16 which various types of property used by utilities and other industrial  
17 companies had been retired. Iowa-type survivor curves are used to smooth  
18 and extrapolate original survivor curves determined by the retirement rate

1 method. The Iowa survivor curves and truncated Iowa survivor curves were  
2 used in the Depreciation Study to describe the forecasted rates of retirement  
3 based on the observed rates of retirement and the outlook for future  
4 retirements. As I will explain, the use of truncated curves is appropriate to  
5 reflect retirements of plant components that may not be fully depreciated at the  
6 time a plant is retired.

7 The estimated survivor curve designations for each depreciable property  
8 group indicate the average service life, the family within the Iowa system to  
9 which the property group belongs and the relative height of the mode. For  
10 example, the Iowa 65-R2 indicates an average service life of sixty-five years;  
11 a right-moded, or R, type curve (the mode occurs after average life for right-  
12 moded curves); and a moderate height, 2, for the mode (possible modes for R  
13 type curves range from 1 to 5).

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

16 A20. I used the life span technique to estimate the lives of significant facilities for  
17 which concurrent retirement of the entire facility is anticipated. In this  
18 technique, the survivor characteristics of such facilities are described by the use

1 of interim survivor curves and estimated probable retirement dates.

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

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

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

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

18 A22. The bases for the probable retirement years are life spans for each facility that

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

10 **Q23. Have you physically observed NIPSCO's plants as part of this study and past**  
11 **Depreciation Studies?**

12 A23. Yes. I made field reviews of a representative portion of the Company's  
13 property in July 2023. I had previously conducted field reviews in January and  
14 July of 2010, April 2017 and May 2021. Field reviews are conducted to become  
15 familiar with Company operations and to obtain an understanding of the  
16 function of the plant and information with respect to the reasons for past  
17 retirements and the expected future causes of retirements. This knowledge, as  
18 well as information from other discussions with management, was

1 incorporated in the interpretation and extrapolation of the statistical analyses.

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

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

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

10 A25. Net salvage is a component of the service value of capital assets that is  
11 recovered through depreciation rates. The service value of an asset is its  
12 original cost less its net salvage. Net salvage is the salvage value received for  
13 the asset upon retirement less the cost to retire the asset. When the cost to retire  
14 the asset exceeds the salvage value, the result is negative net salvage.

15 Inasmuch as depreciation expense is the loss in service value of an asset  
16 during a defined period, e.g., one year, it must include a ratable portion of both  
17 the original cost and the net salvage. That is, the net salvage related to an asset  
18 should be incorporated in the cost of service during the same period as its

1 original cost so that customers receiving service from the asset pay rates  
2 that include a portion of both elements of the asset's service value, the original  
3 cost and the net salvage value.

4 For example, the full recovery of the service value of a \$2,000 regulator will  
5 include not only the \$2,000 of original cost, but also, on average, \$800 to remove  
6 the regulator at the end of its life and \$100 in salvage value. In this example,  
7 the net salvage component is negative \$700 ( $\$100 - \$800$ ) and the net salvage  
8 percent is negative 35% ( $(\$100 - \$800)/\$2,000$ ).

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

10 A26. I estimated the net salvage percentages based on judgment. In doing so, for  
11 most accounts, I incorporated analyses of the historical data for the period  
12 1999 through 2022 for gas plant and considered estimates for other gas  
13 companies. In the historical analyses, the net salvage, cost of removal and  
14 gross salvage amounts were expressed as percents of the original cost  
15 retired. These percents were calculated on annual and three-year moving  
16 average bases for the 1999-2001 through 2020-2022 periods.

17 **Q27. Please describe the second phase of the Depreciation Study in which you**  
18 **calculated the composite remaining lives and annual depreciation accrual**

1           **rates.**

2   A27. After I estimated the service life and net salvage characteristics for each  
3       depreciable property group, I calculated the annual depreciation accrual rates  
4       for each group based on the straight line remaining life method using  
5       remaining lives weighted consistent with the average service life procedure.  
6       The annual depreciation accrual rates were developed as of December 31, 2022.

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

8   A28. The straight line remaining life method of depreciation allocates the original  
9       cost of the property, less accumulated depreciation, less future net salvage, in  
10      equal amounts to each year of remaining service life.

11   **Q29. Please describe the average service life procedure.**

12   A29. The average service life procedure defines the group or account for which the  
13      remaining life annual accrual is determined. Under this procedure, the annual  
14      accrual rate is determined for the entire group or account based on its average  
15      remaining life and the rate is then applied to the surviving balance of the  
16      group's cost. The average remaining life of the group is calculated by first  
17      dividing the future book accruals (original cost less allocated book reserve less  
18      future net salvage) by the average remaining life for each vintage. The average



1 remaining life for each vintage is derived from the area under the survivor  
2 curve between the attained age of the vintage and the maximum age. The sum  
3 of the future book accruals is then divided by the sum of the annual accruals  
4 to determine the average remaining life of the entire group for use in  
5 calculating the annual depreciation accrual rate.

6 **Q30. Please describe amortization accounting.**

7 A30. In amortization accounting, units of property are capitalized in the same  
8 manner as they are in depreciation accounting. Amortization accounting is  
9 used for accounts with a large number of units, but small asset values,  
10 therefore, depreciation accounting is difficult for these assets because periodic  
11 inventories are required to properly reflect plant in service. Consequently,  
12 retirements are recorded when a vintage is fully amortized rather than as the  
13 units are removed from service. That is, there is no dispersion of retirement.  
14 All units are retired when the age of the vintage reaches the amortization  
15 period. Each plant account or group of assets is assigned a fixed period which  
16 represents an anticipated life which the asset will render full benefit. For  
17 example, in amortization accounting, assets that have a 20-year amortization  
18 period will be fully recovered after 20 years of service and taken off the

1 Company books, but not necessarily removed from service. In contrast,  
2 assets that are taken out of service before 20 years remain on the books until  
3 the amortization period for that vintage has expired.

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

6 A31. Amortization accounting was initially approved in the IURC's November 4,  
7 2010 Order in NIPSCO's 2010 gas rate case (Cause No. 43894) and continually  
8 supported in subsequent proceedings. Amortization accounting is only  
9 appropriate for certain General Plant accounts. These accounts are 391.1, 391.2,  
10 393, 394, 395, 397 and 398, which represent slightly less than 1 percent of  
11 depreciable plant.

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

14 A32. I will use the combined Account 376.1, Mains – Steel, and Account 376.2, Mains  
15 - Plastic, as an example because it is the largest depreciable mass account and  
16 represents 35% of depreciable plant. The retirement rate method was used to  
17 analyze the survivor characteristics of this property group. Aged plant  
18 accounting data was compiled from 1993 through 2022 and analyzed in periods

1 that best represent the overall service life of this property. The life table for the  
2 1993-2022 experience band is presented on Pages VII-101 through VII-103 of  
3 the Depreciation Study.

4 The life table displays the retirement and surviving ratios of the aged plant  
5 data exposed to retirement by age interval. For example, Page VII-101 of the  
6 Depreciation Study shows \$371,921 retired at age 0.5 with \$897,093,225  
7 exposed to retirement. Consequently, the retirement ratio is 0.0004 and the  
8 surviving ratio is 0.9996. This life table, or original survivor curve, is plotted  
9 along with the estimated smooth survivor curve, the 90-R2.5, on Page VII-100  
10 of the Depreciation Study.

11 The net salvage percent is presented on pages VIII-28 and VIII-29 for the  
12 combined Account 376.1 and 376.2. The percentage is based on the result of  
13 annual gross salvage minus the cost to remove plant assets as compared to the  
14 original cost of plant retired during the period 1999 through 2022. The 23-year  
15 period experienced \$36,218,170 ( $\$1,222,596 - \$37,440,766$ ) in net salvage for  
16 \$29,047,386 plant retired. The result is negative net salvage of 125 percent  
17 ( $\$36,218,170 / \$29,047,386$ ) on the statistics for the combined account for the  
18 entire 23-year period. The three-year rolling averages experience and the trend

1 in recent years to more negative net salvage, however, based on the current net  
2 salvage estimate and the industry averages, the recommended net salvage for  
3 distribution mains is negative 40 percent.

4 My calculation of the annual depreciation related to the original cost as of  
5 December 31, 2022, of gas plant is presented by subaccount on Pages IX-42  
6 through IX-46 of the Depreciation Study. The calculation is based on the 90-  
7 R2.5 survivor curve, 40% negative net salvage, the attained age, and the  
8 allocated book reserve. The tabulation sets forth the installation year, the  
9 original cost, calculated accrued depreciation, allocated book reserve, future  
10 book accruals, remaining life and annual accrual. These totals are brought  
11 forward to the table on Page VI-4 of the Depreciation Study.

12 **Q33. Please explain how you calculated the forecasted depreciation rates as of**  
13 **December 31, 2024.**

14 A33. First, the plant in service and book reserve were brought forward from  
15 December 31, 2022 to December 31, 2024 based on the capital budget by account  
16 and by year. The book reserve by account as of December 31, 2024 was  
17 developed by adding the annual accruals and gross salvage each month and  
18 subtracting retirements and cost of removal each month for the two-year

1 period. Once the plant in service as of December 31, 2024 was developed by  
2 vintage within account and the book reserve is developed by account, then the  
3 December 31, 2024 depreciation rates were calculated using the same methods  
4 and procedures as in the 2024 Depreciation Study.

5 **Q34. Was there any life analysis performed to include future plans?**

6 A34. Yes. The Company has planned a conversion to new communications  
7 technology for its meters in Account 381.00, Meters. The program to replace  
8 the ERTs (encoder receiver transmitters) with AMI communication modules on  
9 the existing meters is currently scheduled to begin in late 2023 and be  
10 completed by the end of 2026. For any meters that cannot be retrofit, meters  
11 that may fail, or new meters that need to be installed, NIPSCO will replace  
12 those meters with new meters that have AMI technology integrated. When  
13 considering the IURC rule on periodic testing of meters and the potential  
14 replacement characteristics, projected statistical analysis for 15 years was  
15 utilized to determine the expected life estimate. The life analyses for Account  
16 381.00, Meters, set forth on pages VII-115 through VII-118 of Attachment 12-B  
17 includes the historical analyses from 1993 through 2022, as well as the projected  
18 analyses for 2023 through 2037. The 21-L1.5 survivor curve represents the most  
19 appropriate life characteristics of past and future expectations for meters.

1 **Q35. Were there any rates developed for future assets?**

2 A35. Yes. There are new assets planned in eight property groups. Each of these  
3 property groups have a depreciation rate established for new investment if  
4 placed into service after December 31, 2022 which are presented on page VI-5  
5 of Attachment 12-B. These depreciation rates represent new assets in  
6 distribution Account 371.00, Other Equipment; Account 381.10, Meters - ERTs  
7 and Account 386.00, Other Property on Customer Premises; as well general  
8 plant Account, 392.10, Transportation Equipment – Autos; Account 392.20,  
9 Transportation Equipment – Trailers; Account 392.30, Transportation  
10 Equipment – Trucks < 13,000 #, Account 392.40, Transportation Equipment –  
11 Trucks > 13,000 # and Account 396.00, Power Operated Equipment.


12 **Conclusion**

13 **Q36. Does this conclude your prefiled direct testimony?**

14 A36. Yes.

## VERIFICATION

I, John J. Spanos, President of Gannett Fleming Valuation and Rate Consultants, LLC, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information, and belief.



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John J. Spanos

Date: October 25, 2023

Attachment 13-A



## **JOHN SPANOS**

### **DEPRECIATION EXPERIENCE**

**Q. Please state your name.**

A. My name is John J. Spanos.

**Q. What is your educational background?**

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

**Q. Do you belong to any professional societies?**

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

**Q. Do you hold any special certification as a depreciation expert?**

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

**Q. Please outline your experience in the field of depreciation.**

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

**Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?**

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the

Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

**Q. Have you had any additional education relating to utility plant depreciation?**

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:

“Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

**Q. Does this conclude your qualification statement?**

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

|     | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u>                               | <u>Subject</u>                 |
|-----|-------------|---------------------|-------------------|---|--------------------------------|
| 01. | 1998        | PA PUC              | R-00984375        | City of Bethlehem – Bureau of Water                 | Original Cost and Depreciation |
| 02. | 1998        | PA PUC              | R-00984567        | City of Lancaster                                   | Original Cost and Depreciation |
| 03. | 1999        | PA PUC              | R-00994605        | The York Water Company                              | Depreciation                   |
| 04. | 2000        | D.T.&E.             | DTE 00-105        | Massachusetts-American Water Company                | Depreciation                   |
| 05. | 2001        | PA PUC              | R-00016114        | City of Lancaster                                   | Original Cost and Depreciation |
| 06. | 2001        | PA PUC              | R-00017236        | The York Water Company                              | Depreciation                   |
| 07. | 2001        | PA PUC              | R-00016339        | Pennsylvania-American Water Company                 | Depreciation                   |
| 08. | 2001        | OH PUC              | 01-1228-GA-AIR    | Cinergy Corp – Cincinnati Gas & Elect Company       | Depreciation                   |
| 09. | 2001        | KY PSC              | 2001-092          | Cinergy Corp – Union Light, Heat & Power Co.        | Depreciation                   |
| 10. | 2002        | PA PUC              | R-00016750        | Philadelphia Suburban Water Company                 | Depreciation                   |
| 11. | 2002        | KY PSC              | 2002-00145        | Columbia Gas of Kentucky                            | Depreciation                   |
| 12. | 2002        | NJ BPU              | GF02040245        | NUI Corporation/Elizabethtown Gas Company           | Depreciation                   |
| 13. | 2002        | ID PUC              | IPC-E-03-7        | Idaho Power Company                                 | Depreciation                   |
| 14. | 2003        | PA PUC              | R-0027975         | The York Water Company                              | Depreciation                   |
| 15. | 2003        | IN URC              | R-0027975         | Cinergy Corp – PSI Energy, Inc.                     | Depreciation                   |
| 16. | 2003        | PA PUC              | R-00038304        | Pennsylvania-American Water Company                 | Depreciation                   |
| 17. | 2003        | MO PSC              | WR-2003-0500      | Missouri-American Water Company                     | Depreciation                   |
| 18. | 2003        | FERC                | ER03-1274-000     | NSTAR-Boston Edison Company                         | Depreciation                   |
| 19. | 2003        | NJ BPU              | BPU 03080683      | South Jersey Gas Company                            | Depreciation                   |
| 20. | 2003        | NV PUC              | 03-10001          | Nevada Power Company                                | Depreciation                   |
| 21. | 2003        | LA PSC              | U-27676           | CenterPoint Energy – Arkla                          | Depreciation                   |
| 22. | 2003        | PA PUC              | R-00038805        | Pennsylvania Suburban Water Company                 | Depreciation                   |
| 23. | 2004        | AB En/Util Bd       | 1306821           | EPCOR Distribution, Inc.                            | Depreciation                   |
| 24. | 2004        | PA PUC              | R-00038168        | National Fuel Gas Distribution Corp (PA)            | Depreciation                   |
| 25. | 2004        | PA PUC              | R-00049255        | PPL Electric Utilities                              | Depreciation                   |
| 26. | 2004        | PA PUC              | R-00049165        | The York Water Company                              | Depreciation                   |
| 27. | 2004        | OK Corp Cm          | PUC 200400187     | CenterPoint Energy – Arkla                          | Depreciation                   |
| 28. | 2004        | OH PUC              | 04-680-EI-AIR     | Cinergy Corp. – Cincinnati Gas and Electric Company | Depreciation                   |
| 29. | 2004        | RR Com of TX        | GUD#              | CenterPoint Energy – Entex Gas Services Div.        | Depreciation                   |
| 30. | 2004        | NY PUC              | 04-G-1047         | National Fuel Gas Distribution Gas (NY)             | Depreciation                   |
| 31. | 2004        | AR PSC              | 04-121-U          | CenterPoint Energy – Arkla                          | Depreciation                   |
| 32. | 2005        | IL CC               | 05-ICC-06         | North Shore Gas Company                             | Depreciation                   |
| 33. | 2005        | IL CC               | 05-ICC-06         | Peoples Gas Light and Coke Company                  | Depreciation                   |
| 34. | 2005        | KY PSC              | 2005-00042        | Union Light Heat & Power                            | Depreciation                   |



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|     | <u>Year</u> | <u>Jurisdiction</u>         | <u>Docket No.</u>                  | <u>Client Utility</u>                        | <u>Subject</u> |
|-----|-------------|-----------------------------|------------------------------------|--|----------------|
| 35. | 2005        | IL CC                       | 05-0308                            | MidAmerican Energy Company                   | Depreciation   |
| 36. | 2005        | MO PSC                      | GF-2005                            | Laclede Gas Company                          | Depreciation   |
| 37. | 2005        | KS CC                       | 05-WSEE-981-RTS                    | Westar Energy                                | Depreciation   |
| 38. | 2005        | RR Com of TX                | GUD #                              | CenterPoint Energy – Entex Gas Services Div. | Depreciation   |
| 39. | 2005        | US District Court           | Cause No. 1:99-CV-1693-<br>LJM/VSS | Cinergy Corporation                          | Accounting     |
| 40. | 2005        | OK CC                       | PUD 200500151                      | Oklahoma Gas and Electric Company            | Depreciation   |
| 41. | 2005        | MA Dept Tele-<br>com & Ergy | DTE 05-85                          | NSTAR  | Depreciation   |
| 42. | 2005        | NY PUC                      | 05-E-934/05-G-0935                 | Central Hudson Gas & Electric Company        | Depreciation   |
| 43. | 2005        | AK Reg Com                  | U-04-102                           | Chugach Electric Association                 | Depreciation   |
| 44. | 2005        | CA PUC                      | A05-12-002                         | Pacific Gas & Electric                       | Depreciation   |
| 45. | 2006        | PA PUC                      | R-00051030                         | Aqua Pennsylvania, Inc.                      | Depreciation   |
| 46. | 2006        | PA PUC                      | R-00051178                         | T.W. Phillips Gas and Oil Company            | Depreciation   |
| 47. | 2006        | NC Util Cm.                 | G-5, Sub522                        | Pub. Service Company of North Carolina       | Depreciation   |
| 48. | 2006        | PA PUC                      | R-00051167                         | City of Lancaster                            | Depreciation   |
| 49. | 2006        | PA PUC                      | R00061346                          | Duquesne Light Company                       | Depreciation   |
| 50. | 2006        | PA PUC                      | R-00061322                         | The York Water Company                       | Depreciation   |
| 51. | 2006        | PA PUC                      | R-00051298                         | PPL GAS Utilities                            | Depreciation   |
| 52. | 2006        | PUC of TX                   | 32093                              | CenterPoint Energy – Houston Electric        | Depreciation   |
| 53. | 2006        | KY PSC                      | 2006-00172                         | Duke Energy Kentucky                         | Depreciation   |
| 54. | 2006        | SC PSC                      |                                    | SCANA  | Accounting     |
| 55. | 2006        | AK Reg Com                  | U-06-6                             | Municipal Light and Power                    | Depreciation   |
| 56. | 2006        | DE PSC                      | 06-284                             | Delmarva Power and Light                     | Depreciation   |
| 57. | 2006        | IN URC                      | IURC43081                          | Indiana American Water Company               | Depreciation   |
| 58. | 2006        | AK Reg Com                  | U-06-134                           | Chugach Electric Association                 | Depreciation   |
| 59. | 2006        | MO PSC                      | WR-2007-0216                       | Missouri American Water Company              | Depreciation   |
| 60. | 2006        | FERC                        | IS05-82-002, et al                 | TransAlaska Pipeline                         | Depreciation   |
| 61. | 2006        | PA PUC                      | R-00061493                         | National Fuel Gas Distribution Corp. (PA)    | Depreciation   |
| 62. | 2007        | NC Util Com.                | E-7 SUB 828                        | Duke Energy Carolinas, LLC                   | Depreciation   |
| 63. | 2007        | OH PSC                      | 08-709-EL-AIR                      | Duke Energy Ohio Gas                         | Depreciation   |
| 64. | 2007        | PA PUC                      | R-00072155                         | PPL Electric Utilities Corporation           | Depreciation   |
| 65. | 2007        | KY PSC                      | 2007-00143                         | Kentucky American Water Company              | Depreciation   |

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|     | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>      | <u>Client Utility</u>                        | <u>Subject</u> |
|-----|-------------|---------------------|------------------------|--|----------------|
| 66. | 2007        | PA PUC              | R-00072229             | Pennsylvania American Water Company          | Depreciation   |
| 67. | 2007        | KY PSC              | 2007-0008              | NiSource – Columbia Gas of Kentucky          | Depreciation   |
| 68. | 2007        | NY PSC              | 07-G-0141              | National Fuel Gas Distribution Corp (NY)     | Depreciation   |
| 69. | 2008        | AK PSC              | U-08-004               | Anchorage Water & Wastewater Utility         | Depreciation   |
| 70. | 2008        | TN Reg Auth         | 08-00039               | Tennessee-American Water Company             | Depreciation   |
| 71. | 2008        | DE PSC              | 08-96                  | Artesian Water Company                       | Depreciation   |
| 72. | 2008        | PA PUC              | R-2008-2023067         | The York Water Company                       | Depreciation   |
| 73. | 2008        | KS CC               | 08-WSEE1-RTS           | Westar Energy                                | Depreciation   |
| 74. | 2008        | IN URC              | 43526                  | Northern Indiana Public Service Company      | Depreciation   |
| 75. | 2008        | IN URC              | 43501                  | Duke Energy Indiana                          | Depreciation   |
| 76. | 2008        | MD PSC              | 9159                   | NiSource – Columbia Gas of Maryland          | Depreciation   |
| 77. | 2008        | KY PSC              | 2008-000251            | Kentucky Utilities                           | Depreciation   |
| 78. | 2008        | KY PSC              | 2008-000252            | Louisville Gas & Electric                    | Depreciation   |
| 79. | 2008        | PA PUC              | 2008-20322689          | Pennsylvania American Water Co. - Wastewater | Depreciation   |
| 80. | 2008        | NY PSC              | 08-E887/08-00888       | Central Hudson                               | Depreciation   |
| 81. | 2008        | WV TC               | VE-080416/VG-8080417   | Avista Corporation                           | Depreciation   |
| 82. | 2008        | IL CC               | ICC-09-166             | Peoples Gas, Light and Coke Company          | Depreciation   |
| 83. | 2009        | IL CC               | ICC-09-167             | North Shore Gas Company                      | Depreciation   |
| 84. | 2009        | DC PSC              | 1076                   | Potomac Electric Power Company               | Depreciation   |
| 85. | 2009        | KY PSC              | 2009-00141             | NiSource – Columbia Gas of Kentucky          | Depreciation   |
| 86. | 2009        | FERC                | ER08-1056-002          | Entergy Services                             | Depreciation   |
| 87. | 2009        | PA PUC              | R-2009-2097323         | Pennsylvania American Water Company          | Depreciation   |
| 88. | 2009        | NC Util Cm          | E-7, Sub 090           | Duke Energy Carolinas, LLC                   | Depreciation   |
| 89. | 2009        | KY PSC              | 2009-00202             | Duke Energy Kentucky                         | Depreciation   |
| 90. | 2009        | VA St. CC           | PUE-2009-00059         | Aqua Virginia, Inc.                          | Depreciation   |
| 91. | 2009        | PA PUC              | 2009-2132019           | Aqua Pennsylvania, Inc.                      | Depreciation   |
| 92. | 2009        | MS PSC              | Docket No. 2011-UA-183 | Entergy Mississippi                          | Depreciation   |
| 93. | 2009        | AK PSC              | 09-08-U                | Entergy Arkansas                             | Depreciation   |
| 94. | 2009        | TX PUC              | 37744                  | Entergy Texas                                | Depreciation   |
| 95. | 2009        | TX PUC              | 37690                  | El Paso Electric Company                     | Depreciation   |
| 96. | 2009        | PA PUC              | R-2009-2106908         | The Borough of Hanover                       | Depreciation   |
| 97. | 2009        | KS CC               | 10-KCPE-415-RTS        | Kansas City Power & Light                    | Depreciation   |
| 98. | 2009        | PA PUC              | R-2009-                | United Water Pennsylvania                    | Depreciation   |

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|------|-------------|---------------------|-------------------|--|----------------|
| 99.  | 2009        | OH PUC              |                   | Aqua Ohio Water Company                      | Depreciation   |
| 100. | 2009        | WI PSC              | 3270-DU-103       | Madison Gas & Electric Company               | Depreciation   |
| 101. | 2009        | MO PSC              | WR-2010           | Missouri American Water Company              | Depreciation   |
| 102. | 2009        | AK Reg Cm           | U-09-097          | Chugach Electric Association                 | Depreciation   |
| 103. | 2010        | IN URC              | 43969             | Northern Indiana Public Service Company      | Depreciation   |
| 104. | 2010        | WI PSC              | 6690-DU-104       | Wisconsin Public Service Corp.               | Depreciation   |
| 105. | 2010        | PA PUC              | R-2010-2161694    | PPL Electric Utilities Corp.                 | Depreciation   |
| 106. | 2010        | KY PSC              | 2010-00036        | Kentucky American Water Company              | Depreciation   |
| 107. | 2010        | PA PUC              | R-2009-2149262    | Columbia Gas of Pennsylvania                 | Depreciation   |
| 108. | 2010        | MO PSC              | GR-2010-0171      | Laclede Gas Company                          | Depreciation   |
| 109. | 2010        | SC PSC              | 2009-489-E        | South Carolina Electric & Gas Company        | Depreciation   |
| 110. | 2010        | NJ BD OF PU         | ER09080664        | Atlantic City Electric                       | Depreciation   |
| 111. | 2010        | VA St. CC           | PUE-2010-00001    | Virginia American Water Company              | Depreciation   |
| 112. | 2010        | PA PUC              | R-2010-2157140    | The York Water Company                       | Depreciation   |
| 113. | 2010        | MO PSC              | ER-2010-0356      | Greater Missouri Operations Company          | Depreciation   |
| 114. | 2010        | MO PSC              | ER-2010-0355      | Kansas City Power and Light                  | Depreciation   |
| 115. | 2010        | PA PUC              | R-2010-2167797    | T.W. Phillips Gas and Oil Company            | Depreciation   |
| 116. | 2010        | PSC SC              | 2009-489-E        | SCANA – Electric                             | Depreciation   |
| 117. | 2010        | PA PUC              | R-2010-22010702   | Peoples Natural Gas, LLC                     | Depreciation   |
| 118. | 2010        | AK PSC              | 10-067-U          | Oklahoma Gas and Electric Company            | Depreciation   |
| 119. | 2010        | IN URC              | Cause No. 43894   | Northern Indiana Public Serv. Company - NIFL | Depreciation   |
| 120. | 2010        | IN URC              | Cause No. 43894   | Northern Indiana Public Serv. Co. - Kokomo   | Depreciation   |
| 121. | 2010        | PA PUC              | R-2010-2166212    | Pennsylvania American Water Co. - WW         | Depreciation   |
| 122. | 2010        | NC Util Cn.         | W-218,SUB310      | Aqua North Carolina, Inc.                    | Depreciation   |
| 123. | 2011        | OH PUC              | 11-4161-WS-AIR    | Ohio American Water Company                  | Depreciation   |
| 124. | 2011        | MS PSC              | EC-123-0082-00    | Entergy Mississippi                          | Depreciation   |
| 125. | 2011        | CO PUC              | 11AL-387E         | Black Hills Colorado                         | Depreciation   |
| 126. | 2011        | PA PUC              | R-2010-2215623    | Columbia Gas of Pennsylvania                 | Depreciation   |
| 127. | 2011        | PA PUC              | R-2010-2179103    | City of Lancaster – Bureau of Water          | Depreciation   |
| 128. | 2011        | IN URC              | 43114 IGCC 4S     | Duke Energy Indiana                          | Depreciation   |
| 129. | 2011        | FERC                | IS11-146-000      | Enbridge Pipelines (Southern Lights)         | Depreciation   |
| 130. | 2011        | IL CC               | 11-0217           | MidAmerican Energy Corporation               | Depreciation   |
| 131. | 2011        | OK CC               | 201100087         | Oklahoma Gas & Electric Company              | Depreciation   |
| 132. | 2011        | PA PUC              | 2011-2232243      | Pennsylvania American Water Company          | Depreciation   |

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|------|-------------|---------------------|---|---|----------------|
| 133. | 2011        | FERC                | RP11-____-000                           | Carolina Gas Transmission                   | Depreciation   |
| 134. | 2012        | WA UTC              | UE-120436/UG-120437                     | Avista Corporation                          | Depreciation   |
| 135. | 2012        | AK Reg Cm           | U-12-009                                | Chugach Electric Association                | Depreciation   |
| 136. | 2012        | MA PUC              | DPU 12-25                               | Columbia Gas of Massachusetts               | Depreciation   |
| 137. | 2012        | TX PUC              | 40094                                   | El Paso Electric Company                    | Depreciation   |
| 138. | 2012        | ID PUC              | IPC-E-12                                | Idaho Power Company                         | Depreciation   |
| 139. | 2012        | PA PUC              | R-2012-2290597                          | PPL Electric Utilities                      | Depreciation   |
| 140. | 2012        | PA PUC              | R-2012-2311725                          | Borough of Hanover – Bureau of Water        | Depreciation   |
| 141. | 2012        | KY PSC              | 2012-00222                              | Louisville Gas and Electric Company         | Depreciation   |
| 142. | 2012        | KY PSC              | 2012-00221                              | Kentucky Utilities Company                  | Depreciation   |
| 143. | 2012        | PA PUC              | R-2012-2285985                          | Peoples Natural Gas Company                 | Depreciation   |
| 144. | 2012        | DC PSC              | Case 1087                               | Potomac Electric Power Company              | Depreciation   |
| 145. | 2012        | OH PSC              | 12-1682-EL-AIR                          | Duke Energy Ohio (Electric)                 | Depreciation   |
| 146. | 2012        | OH PSC              | 12-1685-GA-AIR                          | Duke Energy Ohio (Gas)                      | Depreciation   |
| 147. | 2012        | PA PUC              | R-2012-2310366                          | City of Lancaster – Sewer Fund              | Depreciation   |
| 148. | 2012        | PA PUC              | R-2012-2321748                          | Columbia Gas of Pennsylvania                | Depreciation   |
| 149. | 2012        | FERC                | ER-12-2681-000                          | ITC Holdings                                | Depreciation   |
| 150. | 2012        | MO PSC              | ER-2012-0174                            | Kansas City Power and Light                 | Depreciation   |
| 151. | 2012        | MO PSC              | ER-2012-0175                            | KCPL Greater Missouri Operations Company    | Depreciation   |
| 152. | 2012        | MO PSC              | GO-2012-0363                            | Laclede Gas Company                         | Depreciation   |
| 153. | 2012        | MN PUC              | G007,001/D-12-533                       | Integrus – MN Energy Resource Group         | Depreciation   |
| 154. | 2012        | TX PUC              | SOAH 582-14-1051/<br>TECQ 2013-2007-UCR | Aqua Texas                                  | Depreciation   |
| 155. | 2012        | PA PUC              | 2012-2336379                            | York Water Company                          | Depreciation   |
| 156. | 2013        | NJ BPU              | ER12121071                              | PHI Service Company– Atlantic City Electric | Depreciation   |
| 157. | 2013        | KY PSC              | 2013-00167                              | Columbia Gas of Kentucky                    | Depreciation   |
| 158. | 2013        | VA St CC            | 2013-00020                              | Virginia Electric and Power Company         | Depreciation   |
| 159. | 2013        | IA Util Bd          | 2013-0004                               | MidAmerican Energy Corporation              | Depreciation   |
| 160. | 2013        | PA PUC              | 2013-2355276                            | Pennsylvania American Water Company         | Depreciation   |
| 161. | 2013        | NY PSC              | 13-E-0030, 13-G-0031,<br>13-S-0032      | Consolidated Edison of New York             | Depreciation   |
| 162. | 2013        | PA PUC              | 2013-2355886                            | Peoples TWP LLC                             | Depreciation   |
| 163. | 2013        | TN Reg Auth         | 12-0504                                 | Tennessee American Water                    | Depreciation   |
| 164. | 2013        | ME PUC              | 2013-168                                | Central Maine Power Company                 | Depreciation   |
| 165. | 2013        | DC PSC              | Case 1103                               | PHI Service Company – PEPCO                 | Depreciation   |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

|      | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u>                      | <u>Subject</u> |
|------|-------------|---------------------|-------------------|--|----------------|
| 166. | 2013        | WY PSC              | 2003-ER-13        | Cheyenne Light, Fuel and Power Company     | Depreciation   |
| 167. | 2013        | FERC                | ER13-2428-0000    | Kentucky Utilities                         | Depreciation   |
| 168. | 2013        | FERC                | ER13- -0000       | MidAmerican Energy Company                 | Depreciation   |
| 169. | 2013        | FERC                | ER13-2410-0000    | PPL Utilities                              | Depreciation   |
| 170. | 2013        | PA PUC              | R-2013-2372129    | Duquesne Light Company                     | Depreciation   |
| 171. | 2013        | NJ BPU              | ER12111052        | Jersey Central Power and Light Company     | Depreciation   |
| 172. | 2013        | PA PUC              | R-2013-2390244    | Bethlehem, City of – Bureau of Water       | Depreciation   |
| 173. | 2013        | OK CC               | UM 1679           | Oklahoma, Public Service Company of        | Depreciation   |
| 174. | 2013        | IL CC               | 13-0500           | Nicor Gas Company                          | Depreciation   |
| 175. | 2013        | WY PSC              | 20000-427-EA-13   | PacifiCorp                                 | Depreciation   |
| 176. | 2013        | UT PSC              | 13-035-02         | PacifiCorp                                 | Depreciation   |
| 177. | 2013        | OR PUC              | UM 1647           | PacifiCorp                                 | Depreciation   |
| 178. | 2013        | PA PUC              | 2013-2350509      | Dubois, City of                            | Depreciation   |
| 179. | 2014        | IL CC               | 14-0224           | North Shore Gas Company                    | Depreciation   |
| 180. | 2014        | FERC                | ER14- -0000       | Duquesne Light Company                     | Depreciation   |
| 181. | 2014        | SD PUC              | EL14-026          | Black Hills Power Company                  | Depreciation   |
| 182. | 2014        | WY PSC              | 20002-91-ER-14    | Black Hills Power Company                  | Depreciation   |
| 183. | 2014        | PA PUC              | 2014-2428304      | Borough of Hanover – Municipal Water Works | Depreciation   |
| 184. | 2014        | PA PUC              | 2014-2406274      | Columbia Gas of Pennsylvania               | Depreciation   |
| 185. | 2014        | IL CC               | 14-0225           | Peoples Gas Light and Coke Company         | Depreciation   |
| 186. | 2014        | MO PSC              | ER-2014-0258      | Ameren Missouri                            | Depreciation   |
| 187. | 2014        | KS CC               | 14-BHCG-502-RTS   | Black Hills Service Company                | Depreciation   |
| 188. | 2014        | KS CC               | 14-BHCG-502-RTS   | Black Hills Utility Holdings               | Depreciation   |
| 189. | 2014        | KS CC               | 14-BHCG-502-RTS   | Black Hills Kansas Gas                     | Depreciation   |
| 190. | 2014        | PA PUC              | 2014-2418872      | Lancaster, City of – Bureau of Water       | Depreciation   |
| 191. | 2014        | WV PSC              | 14-0701-E-D       | First Energy – MonPower/PotomacEdison      | Depreciation   |
| 192. | 2014        | VA St CC            | PUC-2014-00045    | Aqua Virginia                              | Depreciation   |
| 193. | 2014        | VA St CC            | PUE-2013          | Virginia American Water Company            | Depreciation   |
| 194. | 2014        | OK CC               | PUD201400229      | Oklahoma Gas and Electric Company          | Depreciation   |
| 195. | 2014        | OR PUC              | UM1679            | Portland General Electric                  | Depreciation   |
| 196. | 2014        | IN URC              | Cause No. 44576   | Indianapolis Power & Light                 | Depreciation   |
| 197. | 2014        | MA DPU              | DPU. 14-150       | NSTAR Gas                                  | Depreciation   |
| 198. | 2014        | CT PURA             | 14-05-06          | Connecticut Light and Power                | Depreciation   |
| 199. | 2014        | MO PSC              | ER-2014-0370      | Kansas City Power & Light                  | Depreciation   |

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| 200. | 2014        | KY PSC              | 2014-00371                  | Kentucky Utilities Company                                    | Depreciation   |
| 201. | 2014        | KY PSC              | 2014-00372                  | Louisville Gas and Electric Company                           | Depreciation   |
| 202. | 2015        | PA PUC              | R-2015-2462723              | United Water Pennsylvania Inc.                                | Depreciation   |
| 203. | 2015        | PA PUC              | R-2015-2468056              | NiSource - Columbia Gas of Pennsylvania                       | Depreciation   |
| 204. | 2015        | NY PSC              | 15-E-0283/15-G-0284         | New York State Electric and Gas Corporation                   | Depreciation   |
| 205. | 2015        | NY PSC              | 15-E-0285/15-G-0286         | Rochester Gas and Electric Corporation                        | Depreciation   |
| 206. | 2015        | MO PSC              | WR-2015-0301/SR-2015-0302   | Missouri American Water Company                               | Depreciation   |
| 207. | 2015        | OK CC               | PUD 201500208               | Oklahoma, Public Service Company of                           | Depreciation   |
| 208. | 2015        | WV PSC              | 15-0676-W-42T               | West Virginia American Water Company                          | Depreciation   |
| 209. | 2015        | PA PUC              | 2015-2469275                | PPL Electric Utilities  | Depreciation   |
| 210. | 2015        | IN URC              | Cause No. 44688             | Northern Indiana Public Service Company                       | Depreciation   |
| 211. | 2015        | OH PSC              | 14-1929-EL-RDR              | First Energy-Ohio Edison/Cleveland Electric/<br>Toledo Edison | Depreciation   |
| 212. | 2015        | NM PRC              | 15-00127-UT                 | El Paso Electric  | Depreciation   |
| 213. | 2015        | TX PUC              | PUC-44941; SOAH 473-15-5257 | El Paso Electric  | Depreciation   |
| 214. | 2015        | WI PSC              | 3270-DU-104                 | Madison Gas and Electric Company                              | Depreciation   |
| 215. | 2015        | OK CC               | PUD 201500273               | Oklahoma Gas and Electric                                     | Depreciation   |
| 216. | 2015        | KY PSC              | Doc. No. 2015-00418         | Kentucky American Water Company                               | Depreciation   |
| 217. | 2015        | NC UC               | Doc. No. G-5, Sub 565       | Public Service Company of North Carolina                      | Depreciation   |
| 218. | 2016        | WA UTC              | Docket UE-17                | Puget Sound Energy  | Depreciation   |
| 219. | 2016        | NY PSC              | Case No. 16-W-0130          | SUEZ Water New York, Inc.                                     | Depreciation   |
| 220. | 2016        | MO PSC              | ER-2016-0156                | KCPL – Greater Missouri                                       | Depreciation   |
| 221. | 2016        | WI PSC              |                             | Wisconsin Public Service Corporation                          | Depreciation   |
| 222. | 2016        | KY PSC              | Case No. 2016-00026         | Kentucky Utilities Company                                    | Depreciation   |
| 223. | 2016        | KY PSC              | Case No. 2016-00027         | Louisville Gas and Electric Company                           | Depreciation   |
| 224. | 2016        | OH PUC              | Case No. 16-0907-WW-AIR     | Aqua Ohio   | Depreciation   |
| 225. | 2016        | MD PSC              | Case 9417                   | NiSource - Columbia Gas of Maryland                           | Depreciation   |
| 226. | 2016        | KY PSC              | 2016-00162                  | Columbia Gas of Kentucky                                      | Depreciation   |
| 227. | 2016        | DE PSC              | 16-0649                     | Delmarva Power and Light Company – Electric                   | Depreciation   |
| 228. | 2016        | DE PSC              | 16-0650                     | Delmarva Power and Light Company – Gas                        | Depreciation   |
| 229. | 2016        | NY PSC              | Case 16-G-0257              | National Fuel Gas Distribution Corp – NY Div                  | Depreciation   |
| 230. | 2016        | PA PUC              | R-2016-2537349              | Metropolitan Edison Company                                   | Depreciation   |
| 231. | 2016        | PA PUC              | R-2016-2537352              | Pennsylvania Electric Company                                 | Depreciation   |
| 232. | 2016        | PA PUC              | R-2016-2537355              | Pennsylvania Power Company                                    | Depreciation   |

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| 233. | 2016        | PA PUC              | R-2016-2537359              | West Penn Power Company  | Depreciation   |
| 234. | 2016        | PA PUC              | R-2016-2529660              | NiSource - Columbia Gas of PA  | Depreciation   |
| 235. | 2016        | KY PSC              | Case No. 2016-00063         | Kentucky Utilities / Louisville Gas & Electric Co                    | Depreciation   |
| 236. | 2016        | MO PSC              | ER-2016-0285                | KCPL Missouri  | Depreciation   |
| 237. | 2016        | AR PSC              | 16-052-U                    | Oklahoma Gas & Electric Co   | Depreciation   |
| 238. | 2016        | PSCW                | 6680-DU-104                 | Wisconsin Power and Light  | Depreciation   |
| 239. | 2016        | ID PUC              | IPC-E-16-23                 | Idaho Power Company  | Depreciation   |
| 240. | 2016        | OR PUC              | UM1801                      | Idaho Power Company  | Depreciation   |
| 241. | 2016        | ILL CC              | 16-                         | MidAmerican Energy Company   | Depreciation   |
| 242. | 2016        | KY PSC              | Case No. 2016-00370         | Kentucky Utilities Company   | Depreciation   |
| 243. | 2016        | KY PSC              | Case No. 2016-00371         | Louisville Gas and Electric Company                                  | Depreciation   |
| 244. | 2016        | IN URC              | Cause No. 45029             | Indianapolis Power & Light   | Depreciation   |
| 245. | 2016        | AL RC               | U-16-081                    | Chugach Electric Association   | Depreciation   |
| 246. | 2017        | MA DPU              | D.P.U. 17-05                | NSTAR Electric Company and Western<br>Massachusetts Electric Company | Depreciation   |
| 247. | 2017        | TX PUC              | PUC-26831, SOAH 973-17-2686 | El Paso Electric Company   | Depreciation   |
| 248. | 2017        | WA UTC              | UE-17033 and UG-170034      | Puget Sound Energy   | Depreciation   |
| 249. | 2017        | OH PUC              | Case No. 17-0032-EL-AIR     | Duke Energy Ohio   | Depreciation   |
| 250. | 2017        | VA SCC              | Case No. PUE-2016-00413     | Virginia Natural Gas, Inc.   | Depreciation   |
| 251. | 2017        | OK CC               | Case No. PUD201700151       | Public Service Company of Oklahoma                                   | Depreciation   |
| 252. | 2017        | MD PSC              | Case No. 9447               | Columbia Gas of Maryland   | Depreciation   |
| 253. | 2017        | NC UC               | Docket No. E-2, Sub 1142    | Duke Energy Progress   | Depreciation   |
| 254. | 2017        | VA SCC              | Case No. PUR-2017-00090     | Dominion Virginia Electric and Power Company                         | Depreciation   |
| 255. | 2017        | FERC                | ER17-1162                   | MidAmerican Energy Company   | Depreciation   |
| 256. | 2017        | PA PUC              | R-2017-2595853              | Pennsylvania American Water Company                                  | Depreciation   |
| 257. | 2017        | OR PUC              | UM1809                      | Portland General Electric  | Depreciation   |
| 258. | 2017        | FERC                | ER17-217-000                | Jersey Central Power & Light   | Depreciation   |
| 259. | 2017        | FERC                | ER17-211-000                | Mid-Atlantic Interstate Transmission, LLC                            | Depreciation   |
| 260. | 2017        | MN PUC              | Docket No. G007/D-17-442    | Minnesota Energy Resources Corporation                               | Depreciation   |
| 261. | 2017        | IL CC               | Docket No. 17-0124          | Northern Illinois Gas Company  | Depreciation   |
| 262. | 2017        | OR PUC              | UM1808                      | Northwest Natural Gas Company  | Depreciation   |
| 263. | 2017        | NY PSC              | Case No. 17-W-0528          | SUEZ Water Owego-Nichols   | Depreciation   |
| 264. | 2017        | MO PSC              | GR-2017-0215                | Laclede Gas Company  | Depreciation   |
| 265. | 2017        | MO PSC              | GR-2017-0216                | Missouri Gas Energy  | Depreciation   |

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| 266. | 2017        | ILL CC              | Docket No. 17-0337        | Illinois-American Water Company               | Depreciation   |
| 267. | 2017        | FERC                | Docket No. ER18-22-000    | PPL Electric Utilities Corporation            | Depreciation   |
| 268. | 2017        | IN URC              | Cause No. 44988           | Northern Indiana Public Service Company       | Depreciation   |
| 269. | 2017        | NJ BPU              | BPU Docket No. WR17090985 | New Jersey American Water Company, Inc.       | Depreciation   |
| 270. | 2017        | RI PUC              | Docket No. 4800           | SUEZ Water Rhode Island                       | Depreciation   |
| 271. | 2017        | OK CC               | Cause No. PUD 201700496   | Oklahoma Gas and Electric Company             | Depreciation   |
| 272. | 2017        | NJ BPU              | ER18010029 & GR18010030   | Public Service Electric and Gas Company       | Depreciation   |
| 273. | 2017        | NC Util Com.        | Docket No. E-7, SUB 1146  | Duke Energy Carolinas, LLC                    | Depreciation   |
| 274. | 2017        | KY PSC              | Case No. 2017-00321       | Duke Energy Kentucky, Inc.                    | Depreciation   |
| 275. | 2017        | MA DPU              | D.P.U. 18-40              | Berkshire Gas Company                         | Depreciation   |
| 276. | 2018        | IN IURC             | Cause No. 44992           | Indiana-American Water Company, Inc.          | Depreciation   |
| 277. | 2018        | IN IURC             | Cause No. 45029           | Indianapolis Power and Light                  | Depreciation   |
| 278. | 2018        | NC Util Com.        | Docket No. W-218, Sub 497 | Aqua North Carolina, Inc.                     | Depreciation   |
| 279. | 2018        | PA PUC              | Docket No. R-2018-2647577 | NiSource - Columbia Gas of Pennsylvania, Inc. | Depreciation   |
| 280. | 2018        | OR PUC              | Docket UM 1933            | Avista Corporation                            | Depreciation   |
| 281. | 2018        | WA UTC              | Docket No. UE-108167      | Avista Corporation                            | Depreciation   |
| 282. | 2018        | ID PUC              | AVU-E-18-03, AVU-G-18-02  | Avista Corporation                            | Depreciation   |
| 283. | 2018        | IN URC              | Cause No. 45039           | Citizens Energy Group                         | Depreciation   |
| 284. | 2018        | FERC                | Docket No. ER18-          | Duke Energy Progress                          | Depreciation   |
| 285. | 2018        | PA PUC              | Docket No. R-2018-3000124 | Duquesne Light Company                        | Depreciation   |
| 286. | 2018        | MD PSC              | Case No. 948              | NiSource - Columbia Gas of Maryland           | Depreciation   |
| 287. | 2018        | MA DPU              | D.P.U. 18-45              | NiSource - Columbia Gas of Massachusetts      | Depreciation   |
| 288. | 2018        | OH PUC              | Case No. 18-0299-GA-ALT   | Vectren Energy Delivery of Ohio               | Depreciation   |
| 289. | 2018        | PA PUC              | Docket No. R-2018-3000834 | SUEZ Water Pennsylvania Inc.                  | Depreciation   |
| 290. | 2018        | MD PSC              | Case No. 9847             | Maryland-American Water Company               | Depreciation   |
| 291. | 2018        | PA PUC              | Docket No. R-2018-3000019 | The York Water Company                        | Depreciation   |
| 292. | 2018        | FERC                | ER-18-2231-000            | Duke Energy Carolinas, LLC                    | Depreciation   |
| 293. | 2018        | KY PSC              | Case No. 2018-00261       | Duke Energy Kentucky, Inc.                    | Depreciation   |
| 294. | 2018        | NJ BPU              | BPU Docket No. WR18050593 | SUEZ Water New Jersey                         | Depreciation   |
| 295. | 2018        | WA UTC              | Docket No. UE-180778      | PacifiCorp                                    | Depreciation   |
| 296. | 2018        | UT PSC              | Docket No. 18-035-36      | PacifiCorp                                    | Depreciation   |
| 297. | 2018        | OR PUC              | Docket No. UM-1968        | PacifiCorp                                    | Depreciation   |
| 298. | 2018        | ID PUC              | Case No. PAC-E-18-08      | PacifiCorp                                    | Depreciation   |
| 299. | 2018        | WY PSC              | 20000-539-EA-18           | PacifiCorp                                    | Depreciation   |
| 300. | 2018        | PA PUC              | Docket No. R-2018-3003068 | Aqua Pennsylvania, Inc.                       | Depreciation   |



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| 301. | 2018        | IL CC               | Docket No. 18-1467           | Aqua Illinois, Inc.                           | Depreciation   |
| 302. | 2018        | KY PSC              | Case No. 2018-00294          | Louisville Gas & Electric Company             | Depreciation   |
| 303. | 2018        | KY PSC              | Case No. 2018-00295          | Kentucky Utilities Company                    | Depreciation   |
| 304. | 2018        | IN URC              | Cause No. 45159              | Northern Indiana Public Service Company       | Depreciation   |
| 305. | 2018        | VA SCC              | Case No. PUR-2019-00175      | Virginia American Water Company               | Depreciation   |
| 306. | 2019        | PA PUC              | Docket No. R-2018-3006818    | Peoples Natural Gas Company, LLC              | Depreciation   |
| 307. | 2019        | OK CC               | Cause No. PUD201800140       | Oklahoma Gas and Electric Company             | Depreciation   |
| 308. | 2019        | MD PSC              | Case No. 9490                | FirstEnergy – Potomac Edison                  | Depreciation   |
| 309. | 2019        | SC PSC              | Docket No. 2018-318-E        | Duke Energy Progress                          | Depreciation   |
| 310. | 2019        | SC PSC              | Docket No. 2018-319-E        | Duke Energy Carolinas                         | Depreciation   |
| 311. | 2019        | DE PSC              | DE 19-057                    | Public Service of New Hampshire               | Depreciation   |
| 312. | 2019        | NY PSC              | Case No. 19-W-0168 & 19-W-   | SUEZ Water New York                           | Depreciation   |
| 313. | 2019        | PA PUC              | Docket No. R-2019-3006904    | Newtown Artesian Water Company                | Depreciation   |
| 314. | 2019        | MO PSC              | ER-2019-0335                 | Ameren Missouri                               | Depreciation   |
| 315. | 2019        | MO PSC              | EC-2019-0200                 | KCP&L Greater Missouri Operations Company     | Depreciation   |
| 316. | 2019        | MN DOC              | G011/D-19-377                | Minnesota Energy Resource Corp.               | Depreciation   |
| 317. | 2019        | NY PSC              | Case 19-E-0378 & 19-G-0379   | New York State Electric and Gas Corporation   | Depreciation   |
| 318. | 2019        | NY PSC              | Case 19-E-0380 & 19-G-0381   | Rochester Gas and Electric Corporation        | Depreciation   |
| 319. | 2019        | WA UTC              | Docket UE-190529 / UG-190530 | Puget Sound Energy                            | Depreciation   |
| 320. | 2019        | PA PUC              | Docket No. R-2019-3010955    | City of Lancaster                             | Depreciation   |
| 321. | 2019        | IURC                | Cause No. 45253              | Duke Energy Indiana                           | Depreciation   |
| 322. | 2019        | KY PSC              | Case No. 2019-00271          | Duke Energy Kentucky, Inc.                    | Depreciation   |
| 323. | 2019        | OH PUC              | Case No. 18-1720-GA-AIR      | Northeast Ohio Natural Gas Corp               | Depreciation   |
| 324. | 2019        | NC Util. Com.       | Docket No. E-2, Sub 1219     | Duke Energy Carolinas                         | Depreciation   |
| 325. | 2019        | FERC                | Docket No. ER20-277-000      | Jersey Central Power & Light Company          | Depreciation   |
| 326. | 2019        | MA DPU              | D.P.U. 19-120                | NSTAR Gas Company                             | Depreciation   |
| 327. | 2019        | SC PSC              | Docket No. 2019-290-WS       | Blue Granite Water Company                    | Depreciation   |
| 328. | 2019        | NC Util. Com.       | Docket No. E-2, Sub 1219     | Duke Energy Progress                          | Depreciation   |
| 329. | 2019        | MD PSC              | Case No. 9609                | NiSource Columbia Gas of Maryland, Inc.       | Depreciation   |
| 330. | 2020        | NJ BPU              | Docket No. ER20020146        | Jersey Central Power & Light Company          | Depreciation   |
| 331. | 2020        | PA PUC              | Docket No. R-2020-3018835    | NiSource - Columbia Gas of Pennsylvania, Inc. | Depreciation   |
| 332. | 2020        | PA PUC              | Docket No. R-2020-3019369    | Pennsylvania-American Water Company           | Depreciation   |
| 333. | 2020        | PA PUC              | Docket No. R-2020-3019371    | Pennsylvania-American Water Company           | Depreciation   |
| 334. | 2020        | MO PSC              | GO-2018-0309, GO-2018-0310   | Spire Missouri, Inc.                          | Depreciation   |
| 335. | 2020        | NM PRC              | Case No. 20-00104-UT         | El Paso Electric Company                      | Depreciation   |
| 336. | 2020        | MD PSC              | Case No. 9644                | Columbia Gas of Maryland, Inc.                | Depreciation   |
| 337. | 2020        | MO PSC              | GO-2018-0309, GO-2018-0310   | Spire Missouri, Inc.                          | Depreciation   |
| 338. | 2020        | VA St CC            | Case No. PUR-2020-00095      | Virginia Natural Gas Company                  | Depreciation   |

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| 339. | 2020        | SC PSC              | Docket No. 2020-125-E                                    | Dominion Energy South Carolina, Inc.                       | Depreciation   |
| 340. | 2020        | WV PSC              | Case No. 20-0745-G-D                                     | Hope Gas, Inc. d/b/a Dominion Energy West Virginia         | Depreciation   |
| 341. | 2020        | VA St CC            | Case No. PUR-2020-00106                                  | Aqua Virginia, Inc.  | Depreciation   |
| 342. | 2020        | PA PUC              | Docket No. R-2020-3020256                                | City of Bethlehem – Bureau of Water                        | Depreciation   |
| 343. | 2020        | NE PSC              | Docket No. NG-109  | Black Hills Nebraska                                       | Depreciation   |
| 344. | 2020        | NY PSC              | Case No. 20-E-0428 & 20-G-0429                           | Central Hudson Gas & Electric Corporation                  | Depreciation   |
| 345. | 2020        | FERC                | ER20-598   | Duke Energy Indiana  | Depreciation   |
| 346. | 2020        | FERC                | ER20-855   | Northern Indiana Public Service Company                    | Depreciation   |
| 347. | 2020        | OR PSC              | UE 374   | PacifiCorp   | Depreciation   |
| 348. | 2020        | MD PSC              | Case No. 9490 Phase II                                   | Potomac Edison – Maryland                                  | Depreciation   |
| 349. | 2020        | IN URC              | Case No. 45447   | Southern Indiana Gas and Electric Company                  | Depreciation   |
| 350. | 2020        | IN URC              | IURC Cause No. 45468                                     | Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of | Depreciation   |
| 351. | 2020        | KY PSC              | Case No. 2020-00349                                      | Kentucky Utilities Company                                 | Depreciation   |
| 352. | 2020        | KY PSC              | Case No. 2020-00350                                      | Louisville Gas and Electric Company                        | Depreciation   |
| 353. | 2020        | FERC                | Docket No. ER21- 000                                     | South FirstEnergy Operating Companies                      | Depreciation   |
| 354. | 2020        | OH PUC              | Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA | Dayton Power and Light Company                             | Depreciation   |
| 355. | 2020        | OR PSC              | UG 388   | Northwest Natural Gas Company                              | Depreciation   |
| 356. | 2020        | MO PSC              | Case No. GR-2021-0241                                    | Ameren Missouri Gas  | Depreciation   |
| 357. | 2021        | KY PSC              | Case No. 2021-00103                                      | East Kentucky Power Cooperative                            | Depreciation   |
| 358. | 2021        | MPUC                | Docket No. 2021-00024                                    | Bangor Natural Gas   | Depreciation   |
| 359. | 2021        | PA PUC              | Docket No. R-2021-3024296                                | Columbia Gas of Pennsylvania, Inc.                         | Depreciation   |
| 360. | 2021        | NC Util. Com.       | Doc. No. G-5, Sub 632                                    | Public Service of North Carolina                           | Depreciation   |
| 361. | 2021        | MO PSC              | ER-2021-0240   | Ameren Missouri  | Depreciation   |
| 362. | 2021        | PA PUC              | Docket No. R-2021-3024750                                | Duquesne Light Company                                     | Depreciation   |
| 363. | 2021        | KS PSC              | 21-BHCG-418-RTS  | Black Hills Kansas Gas                                     | Depreciation   |
| 364. | 2021        | KY PSC              | Case No. 2021-00190                                      | Duke Energy Kentucky                                       | Depreciation   |
| 365. | 2021        | OR PSC              | Docket UM 2152   | Portland General Electric                                  | Depreciation   |
| 366. | 2021        | ILL CC              | Docket No. 20-0810                                       | North Shore Gas Company                                    | Depreciation   |
| 367. | 2021        | FERC                | ER21-1939-000  | Duke Energy Progress                                       | Depreciation   |
| 368. | 2021        | FERC                | ER21-1940-000  | Duke Energy Carolina                                       | Depreciation   |
| 369. | 2021        | KY PSC              | Case No. 2021-00183                                      | NiSource Columbia Gas of Kentucky                          | Depreciation   |
| 370. | 2021        | MD PSC              | Case No. 9664  | NiSource Columbia Gas of Maryland                          | Depreciation   |
| 371. | 2021        | OH PUC              | Case No. 21-0596-ST-AIR                                  | Aqua Ohio  | Depreciation   |
| 372. | 2021        | PA PUC              | Docket No. R-2021-3026116                                | Hanover Borough Municipal Water Works                      | Depreciation   |
| 373. | 2021        | OR PSC              | UM-2180  | Idaho Power Company  | Depreciation   |
| 374. | 2021        | ID PUC              | Case No. IPC-E-21-18                                     | Idaho Power Company  | Depreciation   |
| 375. | 2021        | WPSC                | 6690-DU-104  | Wisconsin Public Service Company                           | Depreciation   |

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| 376. | 2021        | PAPUC               | Docket No. R-2021-3026116   | Borough of Hanover  | Depreciation   |
| 377. | 2021        | OH PUC              | Case No. 21-637-GA-AIR;<br>Case No. 21-638-GA-ALT;<br>Case No. 21-639-GA-UNC;<br>Case No. 21-640-GA-AAM | NiSource Columbia Gas of Ohio                                 | Depreciation   |
| 378. | 2021        | TX PUC              | Texas PUC Docket No. 52195;<br>SOHA Docket No. 473-21-2606  | El Paso Electric  | Depreciation   |
| 379. | 2021        | MO PSC              | Case No. GR.2021-0108   | Spire Missouri  | Depreciation   |
| 380. | 2021        | WV PSC              | Case No. 21-0215-WS-P   | West Virginia American Water Company                          | Depreciation   |
| 381. | 2021        | FERC                | ER21-2736   | Duke Energy Carolinas   | Depreciation   |
| 382. | 2021        | FERC                | ER21-2737   | Duke Energy Progress  | Depreciation   |
| 383. | 2021        | IN URC              | Cause #45621  | Northern Indiana Public Service Company                       | Depreciation   |
| 384. | 2021        | PA PUC              | Docket No. R-2021-3026682   | City of Lancaster   | Depreciation   |
| 385. | 2021        | OH PUC              | Case No. 21-887-EL-AIR;<br>Case No. 21-888-EL-ATA;<br>Case No. 889-EL-AAM                               | Duke Energy Ohio  | Depreciation   |
| 386. | 2021        | AK PSC              | Docket No. 21-097-U   | Black Hills Energy Arkansas, Inc.                             | Depreciation   |
| 387. | 2021        | OK CC               | Cause No. PUD202100164  | Oklahoma Gas & Electric                                       | Depreciation   |
| 388. | 2021        | FERC                | Case ER-22-392-001  | El Paso Electric  | Depreciation   |
| 389. | 2021        | FERC                | Case ER-21-XXX  | MidAmerican Electric  | Depreciation   |
| 390. | 2021        | PA PUC              | Docket Nos. R-2021-3027385,<br>R-2021-3027386   | Aqua Pennsylvania, Inc.<br>Aqua Pennsylvania Wastewater, Inc. | Depreciation   |
| 391. | 2022        | FERC                | Case ER-22-282-000  | El Paso Electric  | Depreciation   |
| 392. | 2022        | ILL CC              | Docket No. 22-0154  | MidAmerican Gas   | Depreciation   |
| 393. | 2022        | MO PSC              | Case No. ER-2022-0129   | Evergy Metro  | Depreciation   |
| 394. | 2022        | MO PSC              | Case No. ER-2022-0130   | Evergy Missouri West  | Depreciation   |
| 395. | 2022        | PA PUC              | Docket No. R-2022-3031211   | NiSource Columbia Gas of Pennsylvania, Inc.                   | Depreciation   |
| 396. | 2022        | MA DPU              | D.P.U. 22-20  | The Berkshire Gas Company                                     | Depreciation   |
| 397. | 2022        | PA PUC              | R-2022-3031672; R-2022-   | Pennsylvania-American Water Company                           | Depreciation   |
| 398. | 2022        | SD PUC              | Docket No. NG22-  | MidAmerican Gas   | Depreciation   |
| 399. | 2022        | MD PSC              | Case No. 9680   | NiSource Columbia Gas of Maryland                             | Depreciation   |
| 400. | 2022        | WYPSC               | Docket No. 20003-214-ER-22  | Black Hills Energy – Cheyenne Light, Fuel and Power Company   | Depreciation   |
| 401. | 2022        | MA DPU              | D.P.U. 22.22  | NSTAR Electric Company d/b/a Eversource Energy                | Depreciation   |
| 402. | 2022        | NC Util Com         | Docket No. W-218, Sub 573   | Aqua North Carolina, Inc.                                     | Depreciation   |
| 403. | 2022        | OR PUC              | UM2213  | Northwest Natural Gas   | Depreciation   |
| 404. | 2022        | OR PUC              | UM2214  | Northwest Natural Gas   | Depreciation   |
| 405. | 2022        | ME PUC              | Docket No. 2022-00152   | Central Maine Power   | Depreciation   |

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

|      | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>              | <u>Client Utility</u>                                    | <u>Subject</u> |
|------|-------------|---------------------|--------------------------------|--|----------------|
| 406. | 2022        | SC PSC              | Docket No. 2022-254-E          | Duke Energy Progress                                     | Depreciation   |
| 407. | 2022        | NC Util Com         | Docket No. E-2, SUB 1300       | Duke Energy Progress                                     | Depreciation   |
| 408. | 2022        | IN URC              | Cause #45772                   | Northern Indiana Public Service Company                  | Depreciation   |
| 409. | 2022        | PA PUC              | R-2022-3031340                 | The York Water Company                                   | Depreciation   |
| 410. | 2022        | PA PUC              | R-2022-3032806                 | The York Water Company                                   | Depreciation   |
| 411. | 2022        | PA PUC              | R-2022-3031704                 | Borough of Ambler  | Depreciation   |
| 412. | 2022        | MO PSC              | ER-2022-0337                   | Ameren Missouri  | Depreciation   |
| 413. | 2022        | OH PUC              | Case No. 22-507-GA-AIR         | Duke Energy Ohio   | Depreciation   |
| 414. | 2022        | PA PUC              | R-2022-3035730                 | National Fuel Gas Distribution Corporation – PA Division | Depreciation   |
| 415. | 2022        | WY PSC              | 20003-214-ER-22                | Cheyenne Light, Fuel and Power Company                   | Depreciation   |
| 416. | 2022        | NJ BPU              | BPU Docket No. ER2303144       | Jersey Central Power & Light Company                     | Depreciation   |
| 417. | 2022        | KY PSC              | Case No. 2022-00372            | Duke Energy Kentucky                                     | Depreciation   |
| 418. | 2022        | TX PUC              | SOAH Docket No. 473-23-04521   | Aqua Texas, Inc.   | Depreciation   |
| 419. | 2022        | NC Util Com         | Docket No. E-7, Sub 1276       | Duke Energy Carolinas, LLC                               | Depreciation   |
| 420. | 2022        | KY PSC              | Case No. 2022-00432            | Bluegrass Water  | Depreciation   |
| 421. | 2023        | ILL CC              | Docket No. 23-0069             | The Peoples Gas Light and Coke Company                   | Depreciation   |
| 422. | 2023        | ILL CC              | Docket No. 23-0068             | North Shore Gas Company                                  | Depreciation   |
| 423. | 2023        | WV PSC              | Case No. 23-0030-E-D           | Monongahela Power Company and The Potomac Edison Company | Depreciation   |
| 424. | 2023        | ID PUC              | AVU-E-23-01; AVU-G-23-01       | Avista Corporation                                       | Depreciation   |
| 425. | 2023        | ILL CC              | Docket No. 23-0066             | Northern Illinois Gas Company d/b/a Nicor Gas Company    | Depreciation   |
| 426. | 2023        | SC PSC              | Docket No. 2023-70-G           | Dominion Energy South Carolina, Inc.                     | Depreciation   |
| 427. | 2023        | FERC                | Docket No. ER23-xxx-00         | Duke Energy Ohio, Inc.                                   | Depreciation   |
| 428. | 2023        | WY PSC              | Docket No. 30026-XX-GR-23      | Black Hills Wyoming Gas Company d/b/a Black Hills Energy | Depreciation   |
| 429. | 2023        | PSC MD              | Case No. 9695                  | The Potomac Edison Company                               | Depreciation   |
| 430. | 2023        | OR PUC              | Case No. UM2277                | Avista Corporation                                       | Depreciation   |
| 431. | 2023        | FERC                | Docket No. ER23-xxx-000        | PPL Electric Utilities                                   | Depreciation   |
| 432. | 2023        | OH PUC              | Case No. 23-0154-GA-AIR        | Northeast Ohio Natural Gas Corporation                   | Depreciation   |
| 433. | 2023        | DE PSC              | PSC Docket No. 23-0601         | Artesian Water Company                                   | Depreciation   |
| 434. | 2023        | CO PUC              | No. 23AL-0231G                 | Black Hills Colorado d/b/a Black Hills Energy            | Depreciation   |
| 435. | 2023        | NH PUC              | Docket No. DE 23-039           | Granite State Electric d/b/a Liberty Utilities           | Depreciation   |
| 436. | 2023        | MD PSC              | Case No. 9701                  | Columbia Gas of Maryland                                 | Depreciation   |
| 437. | 2023        | NY PSC              | Case Nos. 23-E-0418; 23-G-0419 | Central Hudson Gas and Electric                          | Depreciation   |
| 438. | 2023        | FERC                | Docket No. ER23-xxx-000        | Central Maine Power Company                              | Depreciation   |
| 439. | 2023        | SD PUC              | Docket Number EL23-016         | Northwestern Energy                                      | Depreciation   |
| 440. | 2023        | CT PURA             | Docket No. 23-08-32            | Connecticut Water Company                                | Depreciation   |
| 441. | 2023        | IN URC              | Cause No. 45911                | Indianapolis Power & Light d/b/a AES Indiana             | Depreciation   |



## **2022 DEPRECIATION STUDY**

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

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

NORTHERN INDIANA PUBLIC SERVICE COMPANY  
Merrillville, Indiana

2022 DEPRECIATION STUDY

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

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



**Gannett Fleming**  
**Valuation and Rate Consultants, LLC**

Corporate Headquarters  
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[gannettfleming.com](http://gannettfleming.com)

October 13, 2023

Northern Indiana Public Service Company  
801 E 86<sup>th</sup> Avenue  
Merrillville, IN 46410

Attention: Robert C. Sears  
Director of Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Northern Indiana Public Service Company as of December 31, 2022. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

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

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS  
President

A handwritten signature in blue ink that reads "Melissa M. Howard".

MELISSA M. HOWARD  
Senior Analyst

JJS:mle

075241.000

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**NORTHERN INDIANA PUBLIC SERVICE COMPANY****DEPRECIATION STUDY****EXECUTIVE SUMMARY**

Pursuant to Northern Indiana Public Service Company's ("NIPSCO" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas plant as of December 31, 2022. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

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

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2022 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$90 million when applied to depreciable plant balances as of December 31, 2022. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS**

| <b>FUNCTION</b>                    | <b>ORIGINAL COST<br/>AS OF<br/>DECEMBER 31, 2022</b> | <b>PROPOSED<br/>RATE</b> | <b>PROPOSED<br/>EXPENSE</b> |
|------------------------------------|--|--------------------------|-----------------------------|
| Underground Storage Plant          | \$76,470,071.53                                      | 1.73                     | \$ 1,319,575                |
| Other Storage Plant                | 52,221,560.73  | 2.50                     | 1,307,904                   |
| Transmission Plant                 | 771,849,007.52                                       | 1.55                     | 11,955,982                  |
| Distribution Plant                 | 2,716,378,460.88                                     | 2.67                     | 72,659,363                  |
| General Plant                      | 58,341,937.71  | 4.47                     | 2,607,724                   |
| General Plant Reserve Amortization | -  | -                        | 528,987                     |
| <b>Total Depreciable Plant</b>     | <b><u>\$3,675,261,038.37</u></b>                     | <b>2.46</b>              | <b><u>\$90,379,535</u></b>  |

---

**PART I. INTRODUCTION**

# NORTHERN INDIANA PUBLIC SERVICE COMPANY DEPRECIATION STUDY

## PART I. INTRODUCTION

### SCOPE

This report sets forth the results of the depreciation study for Northern Indiana Public Service Company (“NIPSCO”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2022. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2022.

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

### PLAN OF REPORT

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

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

## **BASIS OF THE STUDY**

### **Depreciation**

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

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

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

The straight line method, average service life procedure is the most commonly used depreciation calculation procedure that has been widely accepted across the United States. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-5 of the report.

### **Service Life and Net Salvage Estimates**

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

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

---

**PART II. ESTIMATION OF  
SURVIVOR CURVES**



## PART II. ESTIMATION OF SURVIVOR CURVES

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

### SURVIVOR CURVES

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

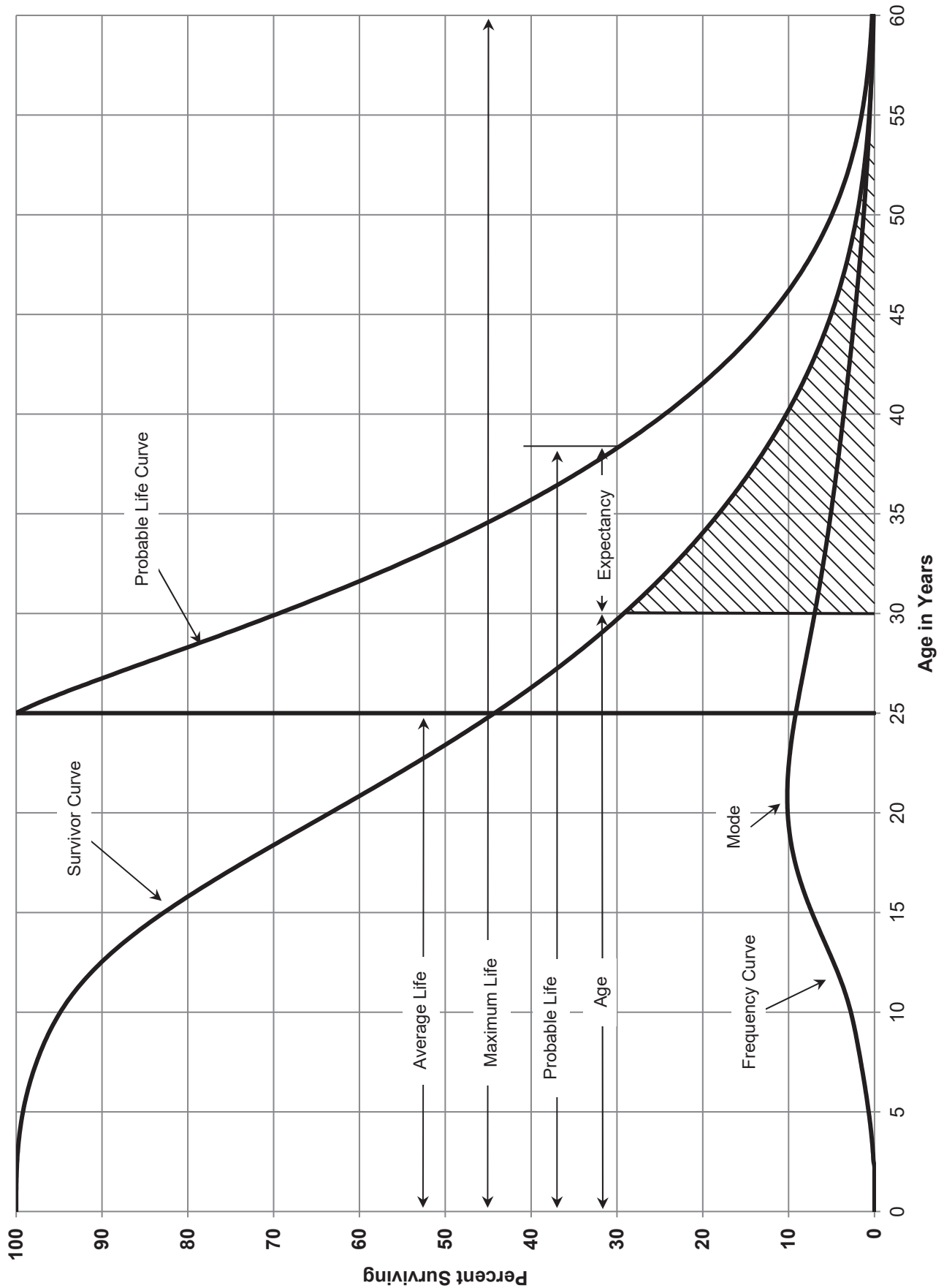
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth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

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

### **Iowa Type Curves**

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

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



**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**

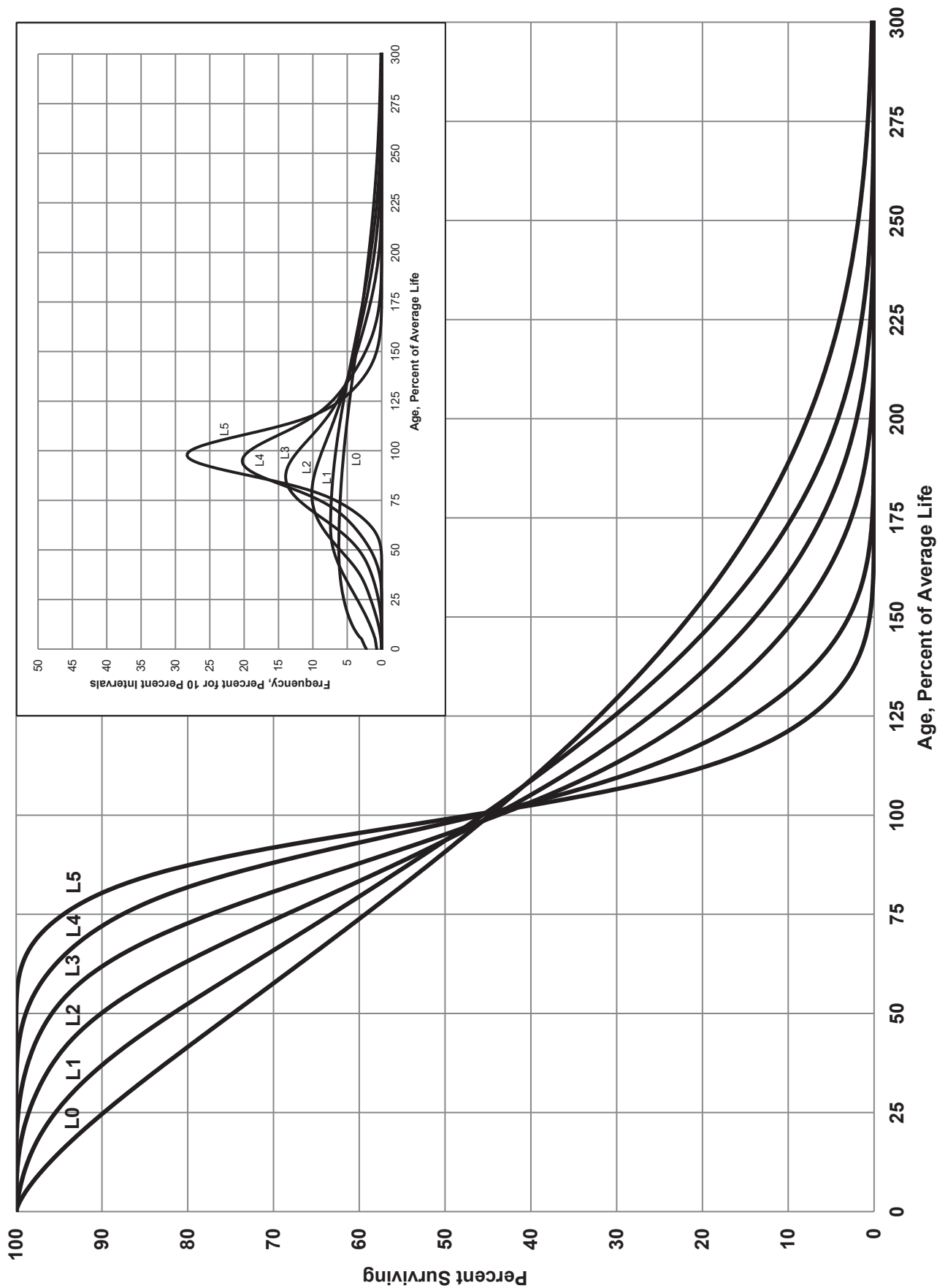
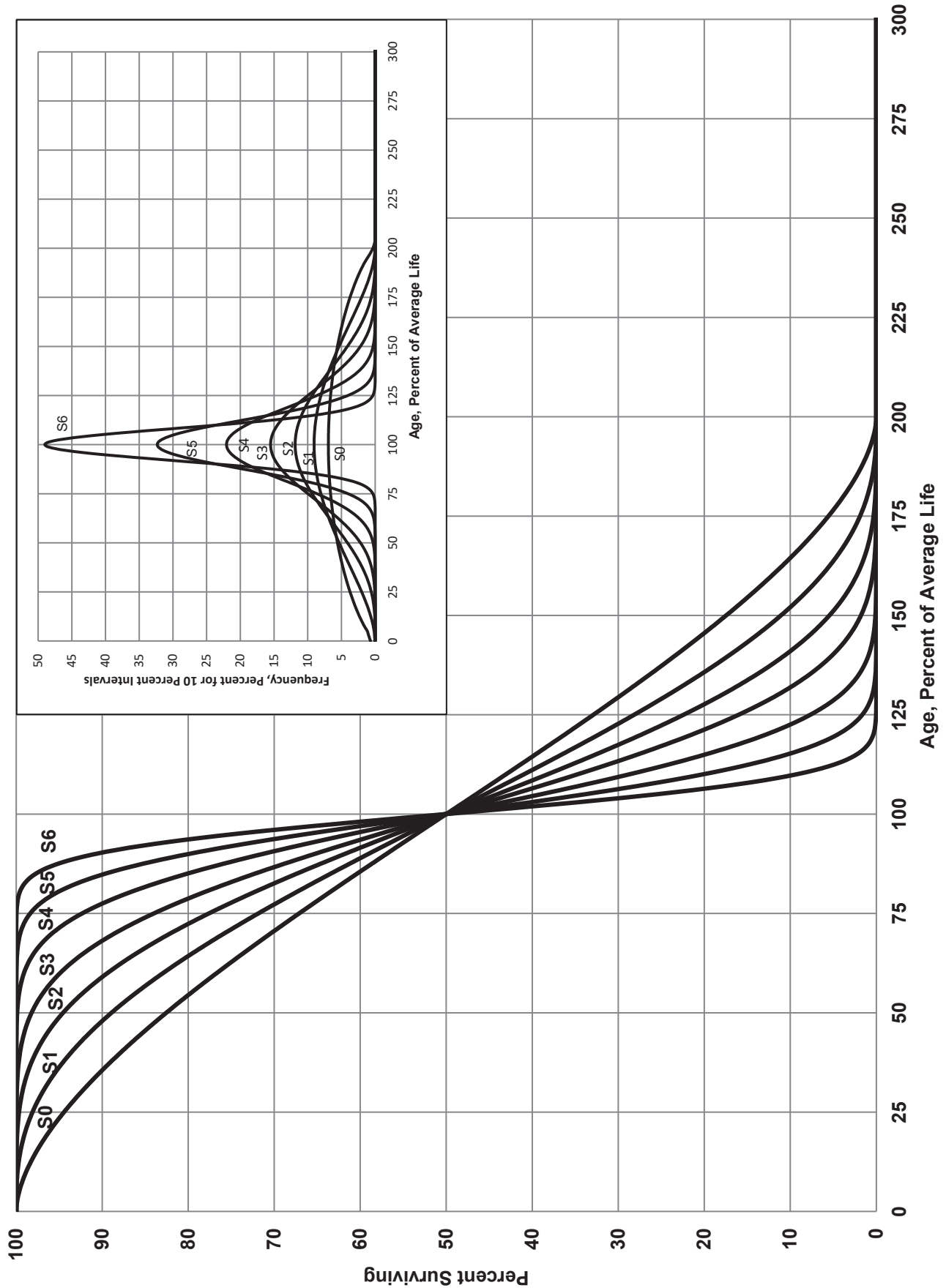


FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES



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

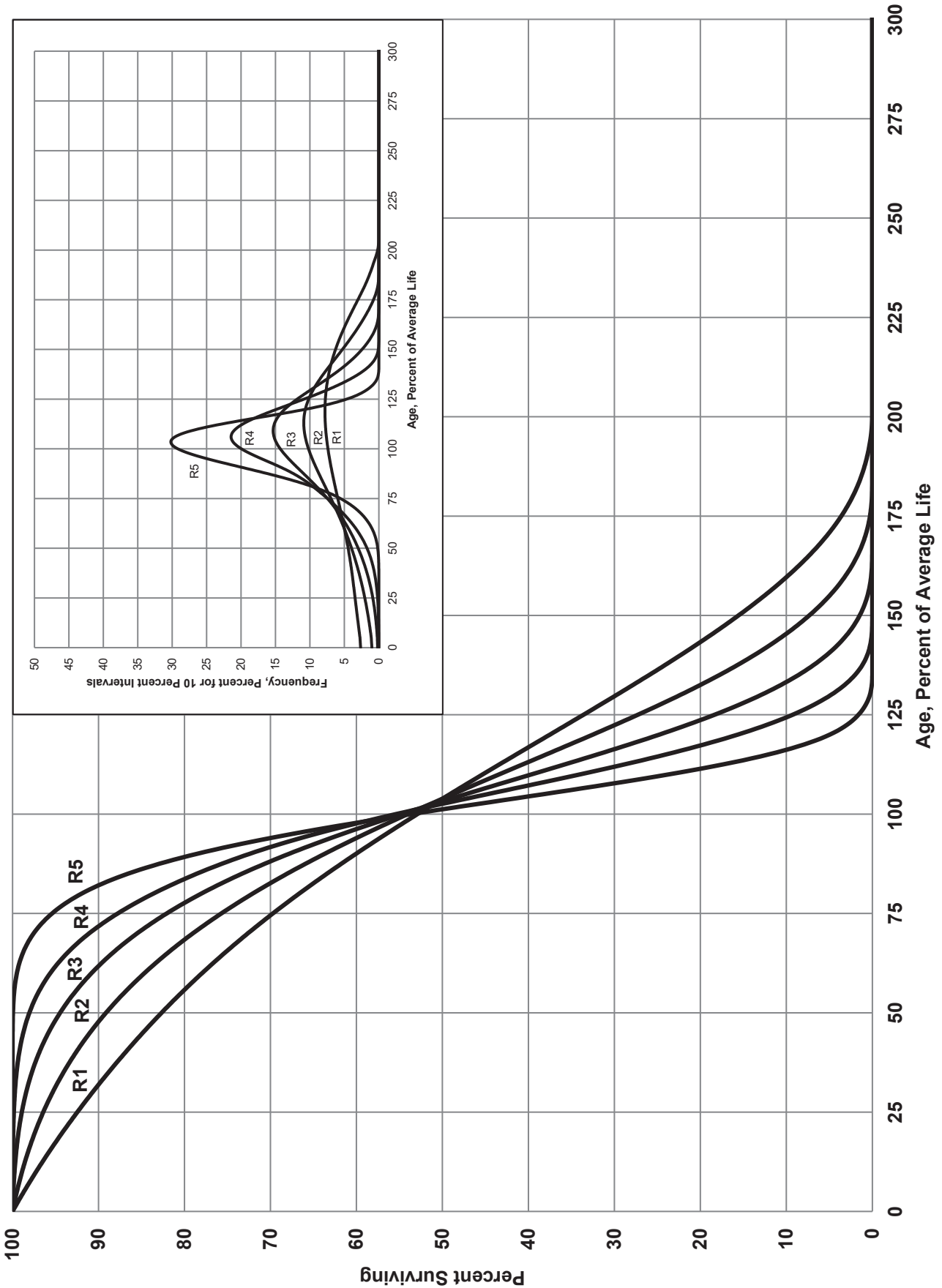


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

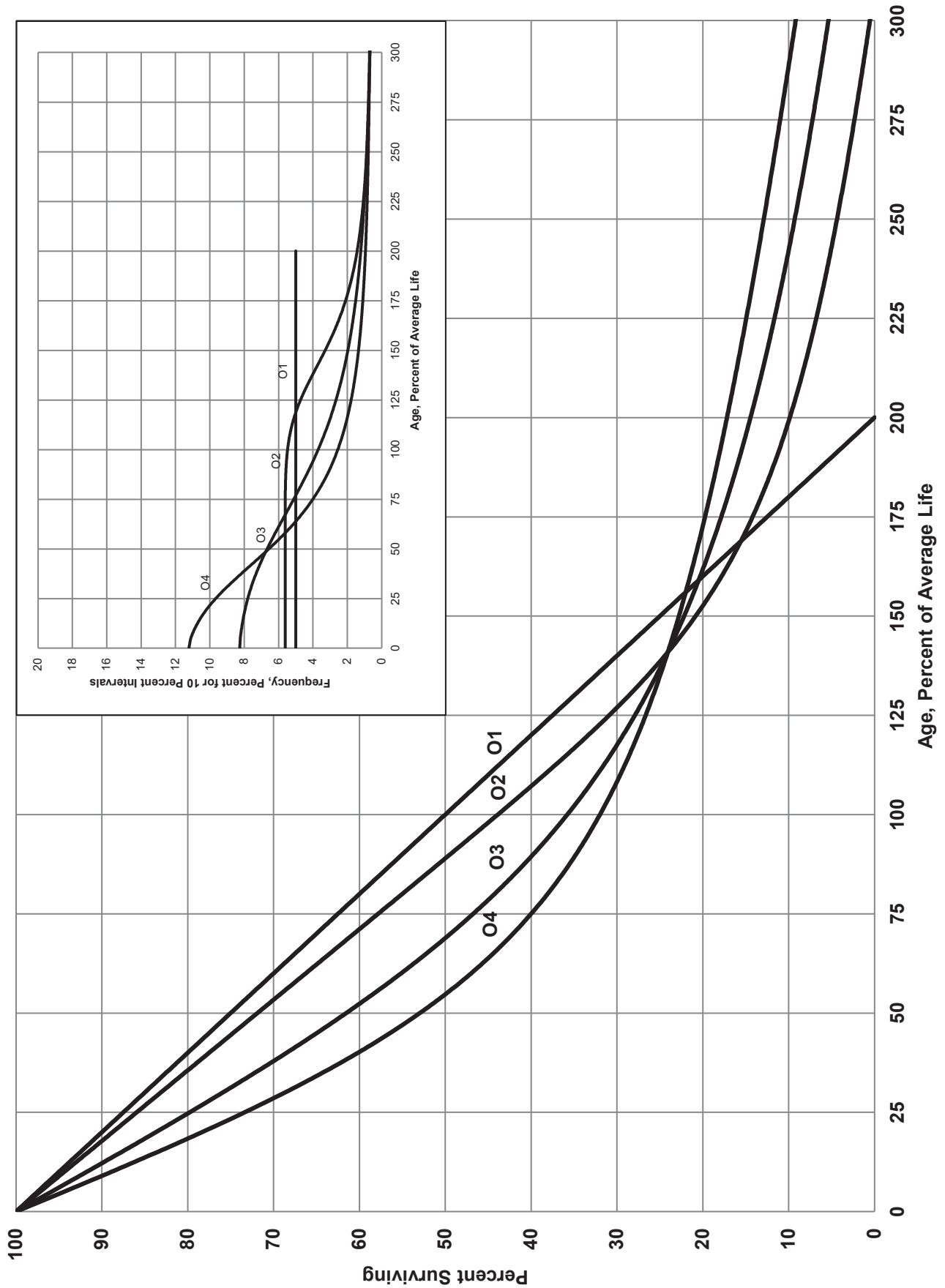


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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

### **Retirement Rate Method of Analysis**

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

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

---

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

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

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

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



### **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2013-2022 for which there were placements during the years 2008-2022. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2008 were retired in 2013. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2013 retirements of 2008 installations and ending with the 2022 retirements of the 2017 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2013-2022  
SUMMARIZED BY AGE INTERVAL

| Year         | Retirements, Thousands of Dollars |           |           |            |            |            |            |            |            |            |              | Total During |         | Age Interval |
|--------------|-----------------------------------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|--------------|--------------|---------|--------------|
|              | During Year                       |           |           |            |            |            |            |            |            |            |              | Age Interval | (13)    |              |
| Placed       | 2013                              | 2014      | 2015      | 2016       | 2017       | 2018       | 2019       | 2020       | 2021       | 2022       |              |              |         |              |
| (1)          | (2)                               | (3)       | (4)       | (5)        | (6)        | (7)        | (8)        | (9)        | (10)       | (11)       | (12)         | (13)         |         |              |
| 2008         | 10                                | 11        | 12        | 13         | 14         | 16         | 23         | 24         | 25         | 26         | 26           | 26           | 13½-14½ |              |
| 2009         | 11                                | 12        | 13        | 15         | 16         | 18         | 20         | 21         | 22         | 19         | 19           | 19           | 12½-13½ |              |
| 2010         | 11                                | 12        | 13        | 14         | 16         | 17         | 19         | 21         | 22         | 18         | 64           | 64           | 11½-12½ |              |
| 2011         | 8                                 | 9         | 10        | 11         | 11         | 13         | 14         | 15         | 16         | 17         | 83           | 83           | 10½-11½ |              |
| 2012         | 9                                 | 10        | 11        | 12         | 13         | 14         | 16         | 17         | 19         | 20         | 93           | 93           | 9½-10½  |              |
| 2013         | 4                                 | 9         | 10        | 11         | 12         | 13         | 14         | 15         | 16         | 20         | 105          | 105          | 8½-9½   |              |
| 2014         | 5                                 | 5         | 11        | 12         | 13         | 14         | 15         | 16         | 18         | 20         | 113          | 113          | 7½-8½   |              |
| 2015         |                                   |           | 6         | 12         | 13         | 15         | 16         | 17         | 19         | 19         | 124          | 124          | 6½-7½   |              |
| 2016         |                                   |           |           | 6          | 13         | 15         | 16         | 17         | 19         | 19         | 131          | 131          | 5½-6½   |              |
| 2017         |                                   |           |           |            | 7          | 14         | 16         | 17         | 19         | 20         | 143          | 143          | 4½-5½   |              |
| 2018         |                                   |           |           |            |            | 8          | 18         | 20         | 22         | 23         | 146          | 146          | 3½-4½   |              |
| 2019         |                                   |           |           |            |            |            | 9          | 20         | 22         | 25         | 150          | 150          | 2½-3½   |              |
| 2020         |                                   |           |           |            |            |            |            | 11         | 23         | 25         | 151          | 151          | 1½-2½   |              |
| 2021         |                                   |           |           |            |            |            |            |            | 11         | 24         | 153          | 153          | ½-1½    |              |
| 2022         |                                   |           |           |            |            |            |            |            |            | 13         | 80           | 80           | 0-½     |              |
| <b>Total</b> | <b>53</b>                         | <b>68</b> | <b>86</b> | <b>106</b> | <b>128</b> | <b>157</b> | <b>196</b> | <b>231</b> | <b>273</b> | <b>308</b> | <b>1,606</b> | <b>1,606</b> |         |              |

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2013-2022  
SUMMARIZED BY AGE INTERVAL

| Year<br>Placed<br>(1) | Experience Band 2013-2022 |             |             |             |             |             |                 |                   |                 |                    |                                      | Placement Band 2008-2022 |  |
|-----------------------|---------------------------|-------------|-------------|-------------|-------------|-------------|-----------------|-------------------|-----------------|--------------------|--------------------------------------|--------------------------|--|
|                       | 2013<br>(2)               | 2014<br>(3) | 2015<br>(4) | 2016<br>(5) | 2017<br>(6) | 2018<br>(7) | 2019<br>(8)     | 2020<br>(9)       | 2021<br>(10)    | 2022<br>(11)       | Total During<br>Age Interval<br>(12) | Age<br>Interval<br>(13)  |  |
| 2008                  | -                         | -           | -           | -           | -           | -           | 60 <sup>a</sup> | -                 | -               | -                  | -                                    | 13½-14½                  |  |
| 2009                  | -                         | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -                                    | 12½-13½                  |  |
| 2010                  | -                         | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -                                    | 11½-12½                  |  |
| 2011                  | -                         | -           | -           | -           | -           | -           | -               | (5) <sup>b</sup>  | -               | -                  | 60                                   | 10½-11½                  |  |
| 2012                  | -                         | -           | -           | -           | -           | -           | -               | 6 <sup>a</sup>    | -               | -                  | -                                    | 9½-10½                   |  |
| 2013                  | -                         | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | (5)                                  | 8½-9½                    |  |
| 2014                  | -                         | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | 6                                    | 7½-8½                    |  |
| 2015                  | -                         | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -                                    | 6½-7½                    |  |
| 2016                  | -                         | -           | -           | -           | -           | -           | -               | (12) <sup>b</sup> | -               | -                  | -                                    | 5½-6½                    |  |
| 2017                  | -                         | -           | -           | -           | -           | -           | -               | -                 | 22 <sup>a</sup> | -                  | -                                    | 4½-5½                    |  |
| 2018                  | -                         | -           | -           | -           | -           | -           | -               | (19) <sup>b</sup> | -               | -                  | 10                                   | 3½-4½                    |  |
| 2019                  | -                         | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -                                    | 2½-3½                    |  |
| 2020                  | -                         | -           | -           | -           | -           | -           | -               | -                 | -               | (102) <sup>c</sup> | (121)                                | 1½-2½                    |  |
| 2021                  | -                         | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -                                    | ½-1½                     |  |
| 2022                  | -                         | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -                                    | 0-½                      |  |
| <b>Total</b>          | -                         | -           | -           | -           | -           | -           | 60              | (30)              | 22              | (102)              | (50)                                 |                          |  |

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

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

### **Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2013 through 2022 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2018 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2013-2022  
 SUMMARIZED BY AGE INTERVAL

| Year Placed<br>(1) | Exposures, Thousands of Dollars |                  |                  |                  |                  |                  |                  |                  |                    |                    |                                      | Total at                |  |
|--------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------------------------|-------------------------|--|
|                    | 2013<br>(2)                     | 2014<br>(3)      | 2015<br>(4)      | 2016<br>(5)      | 2017<br>(6)      | 2018<br>(7)      | 2019<br>(8)      | 2020<br>(9)      | 2021<br>(10)       | 2022<br>(11)       | Beginning of<br>Age Interval<br>(12) | Age<br>Interval<br>(13) |  |
| 2008               | 255                             | 245              | 234              | 222              | 209              | 195              | 239              | 216              | 192                | 167                | 167                                  | 13½-14½                 |  |
| 2009               | 279                             | 268              | 256              | 243              | 228              | 212              | 194              | 174              | 153                | 131                | 323                                  | 12½-13½                 |  |
| 2010               | 307                             | 296              | 284              | 271              | 257              | 241              | 224              | 205              | 184                | 162                | 531                                  | 11½-12½                 |  |
| 2011               | 338                             | 330              | 321              | 311              | 300              | 289              | 276              | 262              | 242                | 226                | 823                                  | 10½-11½                 |  |
| 2012               | 376                             | 367              | 357              | 346              | 334              | 321              | 307              | 297              | 280                | 261                | 1,097                                | 9½-10½                  |  |
| 2013               | 420 <sup>a</sup>                | 416              | 407              | 397              | 386              | 374              | 361              | 347              | 332                | 316                | 1,503                                | 8½-9½                   |  |
| 2014               |                                 | 460 <sup>a</sup> | 455              | 444              | 432              | 419              | 405              | 390              | 374                | 356                | 1,952                                | 7½-8½                   |  |
| 2015               |                                 |                  | 510 <sup>a</sup> | 504              | 492              | 479              | 464              | 448              | 431                | 412                | 2,463                                | 6½-7½                   |  |
| 2016               |                                 |                  |                  | 580 <sup>a</sup> | 574              | 561              | 546              | 530              | 501                | 482                | 3,057                                | 5½-6½                   |  |
| 2017               |                                 |                  |                  |                  | 660 <sup>a</sup> | 653              | 639              | 623              | 628                | 609                | 3,789                                | 4½-5½                   |  |
| 2018               |                                 |                  |                  |                  |                  | 750 <sup>a</sup> | 742              | 724              | 685                | 663                | 4,332                                | 3½-4½                   |  |
| 2019               |                                 |                  |                  |                  |                  |                  | 850 <sup>a</sup> | 841              | 821                | 799                | 4,955                                | 2½-3½                   |  |
| 2020               |                                 |                  |                  |                  |                  |                  |                  | 960 <sup>a</sup> | 949                | 926                | 5,719                                | 1½-2½                   |  |
| 2021               |                                 |                  |                  |                  |                  |                  |                  |                  | 1,080 <sup>a</sup> | 1,069              | 6,579                                | ½-1½                    |  |
| 2022               |                                 |                  |                  |                  |                  |                  |                  |                  |                    | 1,220 <sup>a</sup> | 7,490                                | 0-½                     |  |
| <b>Total</b>       | <b>1,975</b>                    | <b>2,382</b>     | <b>2,824</b>     | <b>3,318</b>     | <b>3,872</b>     | <b>4,494</b>     | <b>5,247</b>     | <b>6,017</b>     | <b>6,852</b>       | <b>7,799</b>       | <b>44,780</b>                        |                         |  |

<sup>a</sup>Additions during the year

For the entire experience band 2013-2022, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

### **Original Life Table**

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

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

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

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

Experience Band 2013-2022

Placement Band 2008-2022

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

### **Smoothing the Original Survivor Curve**

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

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

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



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

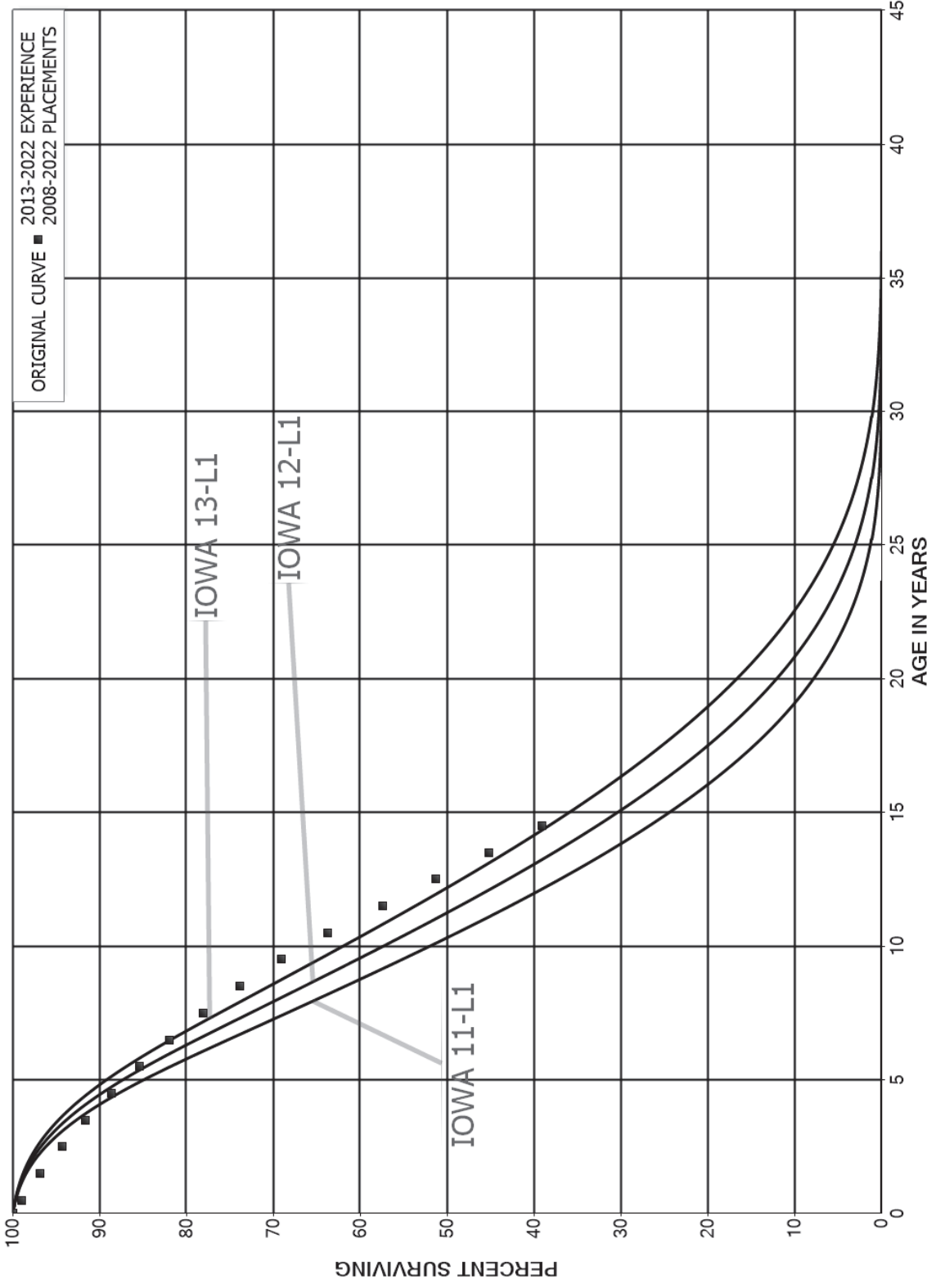


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

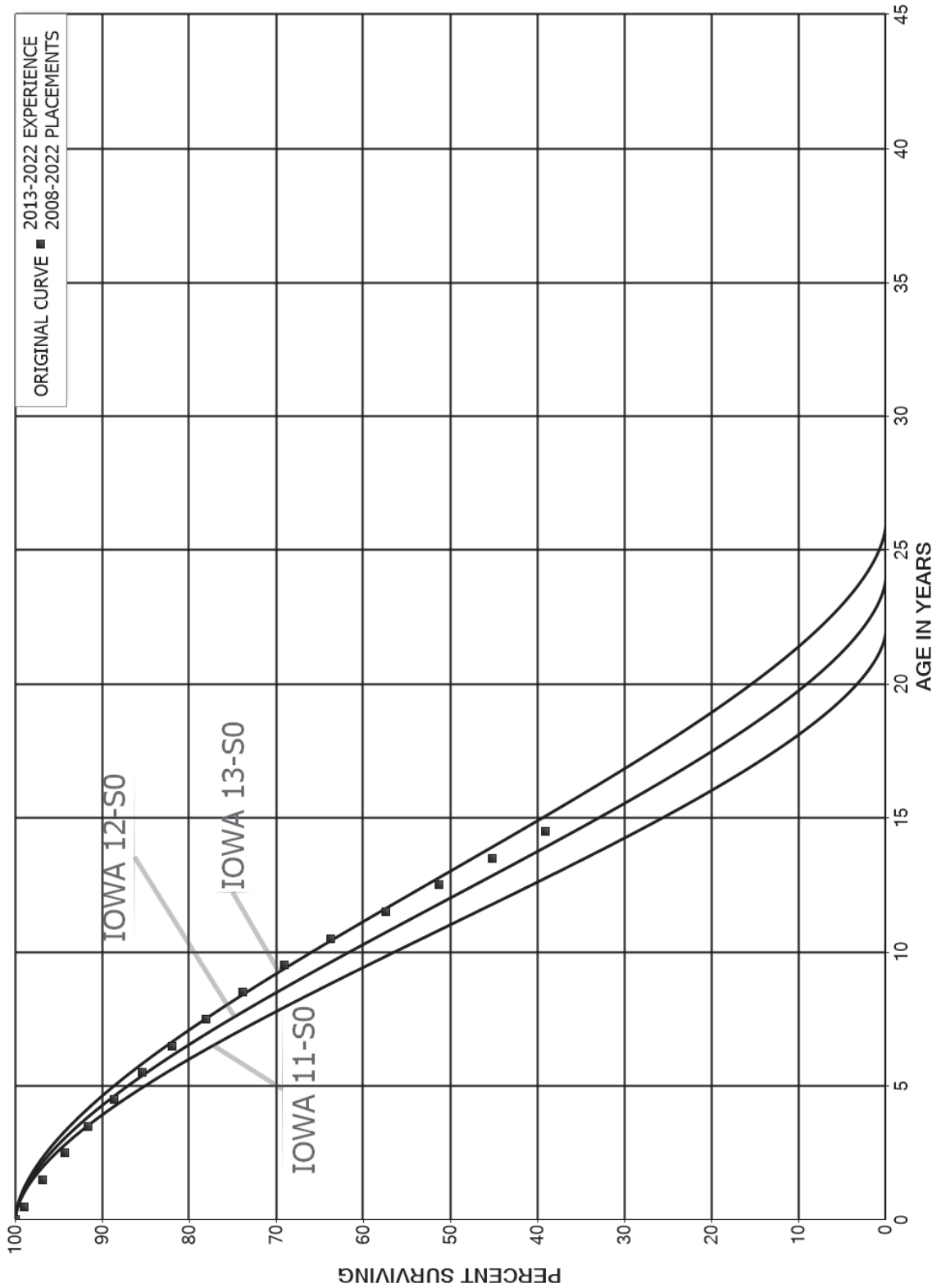


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

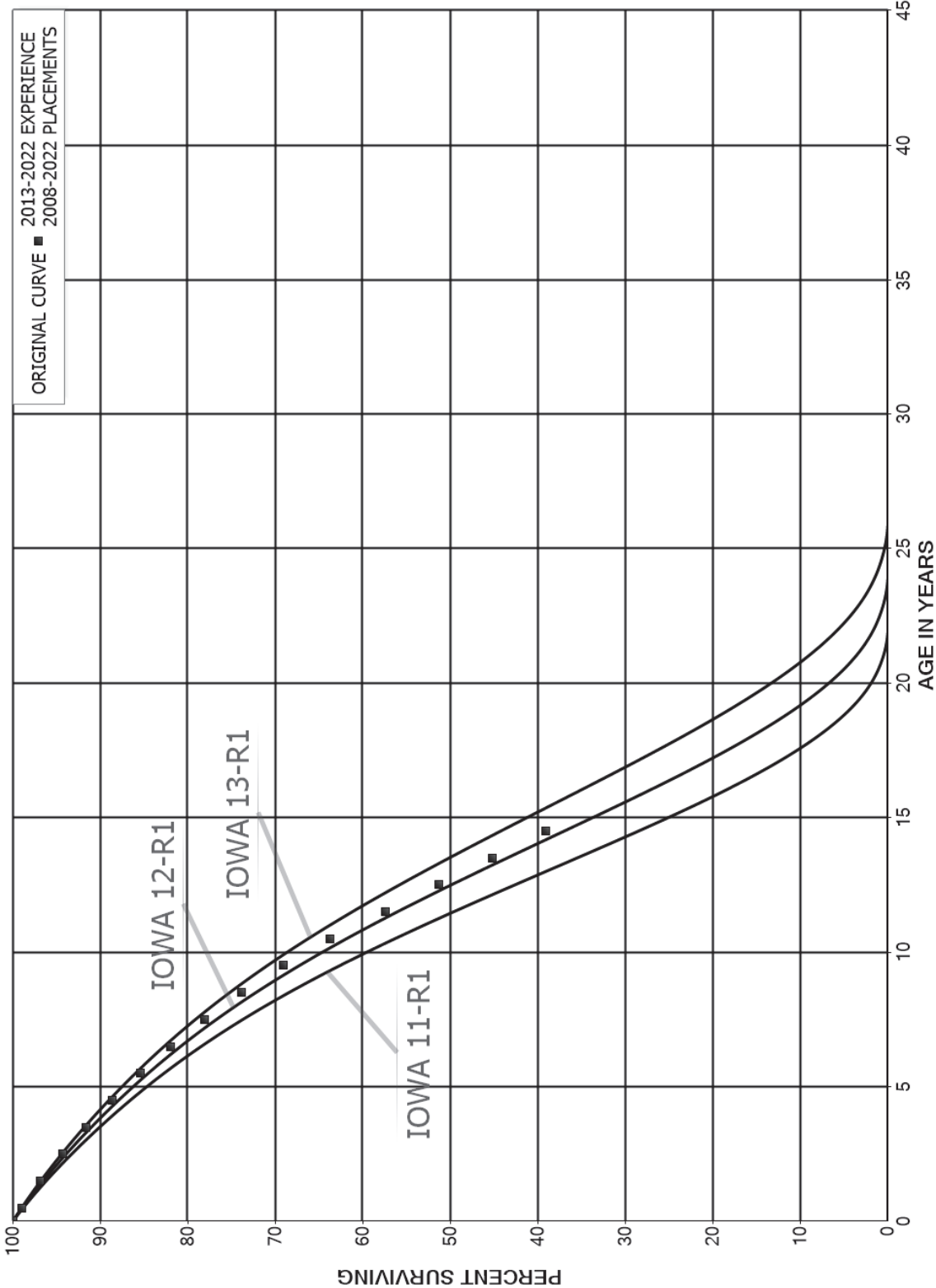
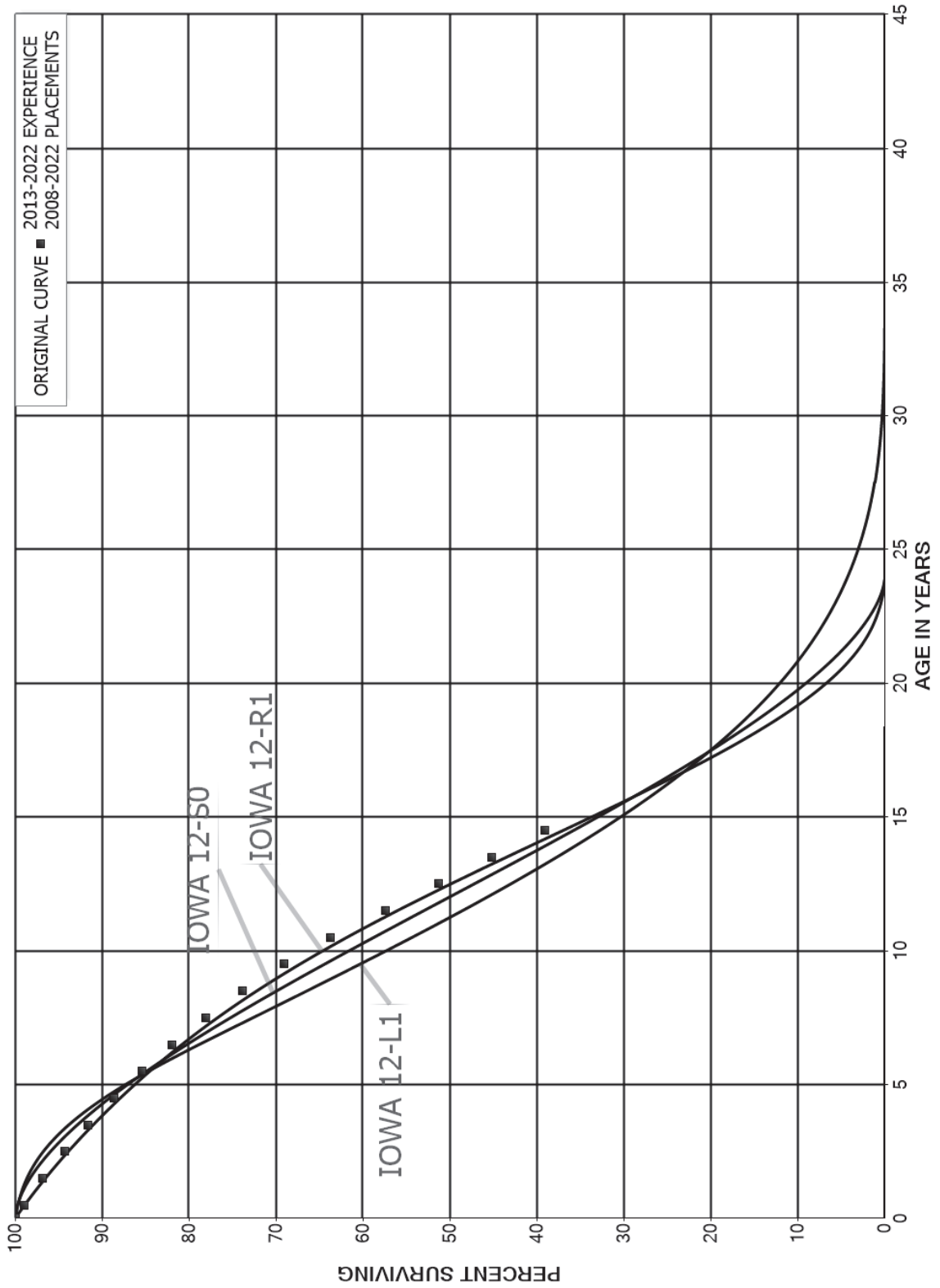


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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**PART III. SERVICE LIFE CONSIDERATIONS**

### PART III. SERVICE LIFE CONSIDERATIONS

#### FIELD TRIPS

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

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

#### July 13, 2023

Wheeler Point of Delivery  
Cleveland Cliffs – Burns Harbor Regulator Station  
La Porte LNG Facility  
Mayflower Road Regulator Station  
South Bend Service Center  
Notre Dame

#### May 12-13, 2021

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

#### April 26-27, 2017

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

July 26, 2010

Kokomo Headquarters  
 Tipton Station  
 New Hope Value Station  
 Kokomo LNG Plant  
 County Line Station  
 Armstrong Distribution Regulator Station  
 Union and Carter Street Regulator Station

January 12 & 13, 2010

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

**SERVICE LIFE ANALYSIS**

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

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

| <u>Account No.</u>        | <u>Account Description</u>                 |
|---------------------------|--|
| UNDERGROUND STORAGE PLANT |  |
| 353.00                    | Lines                                      |
| 354.00                    | Compressor Station Equipment               |
| 355.00                    | Measuring and Regulating Station Equipment |
| 356.00                    | Purification Equipment                     |

## OTHER STORAGE PLANT

|        |                                    |
|--------|------------------------------------|
| 363.20 | Vaporizing Equipment               |
| 363.30 | Compressor Equipment               |
| 363.40 | Measuring and Regulating Equipment |
| 363.50 | Other Equipment                    |

## TRANSMISSION PLANT

|        |  |
|--------|--|
| 367.00 | Mains                                      |
| 369.00 | Measuring and Regulating Station Equipment |

## DISTRIBUTION PLANT

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

## GENERAL PLANT

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

Two of the largest mass accounts, 376 and 380, are used to illustrate the manner in which the study was conducted for the accounts in the preceding list. Aged plant accounting data have been compiled for the years 1993 through 2022. These data have been coded according to account or property group, type of transaction, year in which the transaction took place and year in which the utility plant was placed in service. The retirements, other plant transactions and plant additions were analyzed by the retirement rate method.

The survivor curve estimates for the combined Accounts 376.1, Mains – Steel, and 376.2, Mains – Plastic, is the 90-R2.5 and is based on the statistical indication for the period 1993 through 2022. The 90-R2.5 is a very good fit of the significant portion of the original survivor curve as set forth on page VII-100 and consistent with management



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

The survivor curve estimates for combined Accounts 380.1, Services – Steel, and 380.2 Services - Plastic, is the 65-R2 and is based on the statistical indication for the period 1993 through 2022. The 65-R2 is a good fit of the significant portion of the original survivor curve as set forth on page VII-111 and consistent with management outlook for a continuation of historical experience and is just above the upper end of the typical service life range of 45 to 60 years for services.

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

### **Life Span Estimates**

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

| <u>Plant</u>                        | <u>In-Service Date</u> | <u>Probable Retirement Date</u> | <u>Life Span</u> |
|-------------------------------------|------------------------|---------------------------------|------------------|
| UNDERGROUND STORAGE<br>Royal Center | 1962, 2022             | 2042                            | 80, 20           |
| OTHER STORAGE<br>LaPorte            | 1974, 1981             | 2031                            | 57, 50           |

Typical life spans for underground storage facilities are 55 to 70 years. For example, Royal Center was completed in 1962. The estimated probable retirement date for Royal Center is June 2042. Thus, the life spans estimated for Royal Center is 80 years from initial construction and 20 years from the major upgrade. The typical life spans for other storage facilities are 50 years. The estimated retirement date should not be interpreted as a commitment to retire this plant on the date, but rather, as reasonable estimate subject to modification in the future as circumstances dictate.

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

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

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

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**PART IV. NET SALVAGE CONSIDERATIONS**

## PART IV. NET SALVAGE CONSIDERATIONS

### NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1999 through 2022. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

### Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 1999 through 2022 contributed significantly toward the net salvage estimates for 28 plant accounts, representing 47 percent of the depreciable plant, as follows:

## UNDERGROUND STORAGE PLANT

|        |   |
|--------|---|
| 351.10 | Well Structures                             |
| 351.20 | Compressor Station Structures               |
| 351.30 | Measuring and Regulating Station Structures |
| 351.40 | Other Structures                            |
| 352.00 | Wells                                       |
| 353.00 | Lines                                       |
| 354.00 | Compressor Station Equipment                |
| 355.00 | Measuring and Regulating Station Equipment  |
| 356.00 | Purification Equipment                      |

## OTHER STORAGE PLANT

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

## TRANSMISSION PLANT

|        |  |
|--------|--|
| 369.00 | Measuring and Regulating Station Equipment |
|--------|--|

## DISTRIBUTION PLANT

|        |   |
|--------|---|
| 375.00 | Structures and Improvements                           |
| 378.00 | Measuring and Regulating Station Equipment - General  |
| 380.10 | Services – Steel                                      |
| 380.20 | Services - Plastic                                    |
| 381.00 | Meters  |
| 382.00 | Meter Installations                                   |
| 383.00 | House Regulators                                      |
| 384.00 | House Regulator Installations                         |
| 385.00 | Industrial Measuring and Regulating Station Equipment |

## GENERAL PLANT

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

The analysis for Account 381.0, Meters, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1999 through 2022 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is

expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1999-2001 through 2020-2022 periods were computed to smooth the annual amounts.

Cost of removal was moderate throughout the period, however, has increased since 2015. The cost of removal during the 24-year period is a result of the company practice of charging labor hours consistently to the replacement meters. Cost of removal for the 24-year period averaged 5 percent. Cost of removal for the most recent five years averaged 9 percent.

Gross salvage was relatively consistent through 2016, then diminished in recent years. The most recent five-year average of 0 percent gross salvage is indicative of the future and relatively consistent with the entire period.

The net salvage percent based on the overall period 1999 through 2022 is 3 percent negative net salvage and based on the most recent five-year period is 9 percent negative net salvage. The range of estimates made by other gas companies for Meters is generally positive 5 to negative 10 percent. The net salvage estimate for meters is negative 5 percent, is within the range of other estimates, reflects the consistent level of negative net salvage and emphasizes the recent trend which is expected to continue into the future.

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

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

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

## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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

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

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

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

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

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

### **Single Unit of Property**

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

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



The accrued depreciation is:

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

### **Group Depreciation Procedures**

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

#### **Average Service Life Procedure**

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

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

## REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2022 and based on the straight line remaining life method using the average service life procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2022, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2022. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

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

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

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

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

or

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

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is

calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

### **CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION**

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

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

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

| <u>ACCT</u> | <u>TITLE</u>                     | <u>AMORTIZATION<br/>PERIOD,<br/>YEARS</u> |
|-------------|----------------------------------|---|
| 391.00      | Office Furniture and Equipment   |   |
|             | Furniture and Office Equipment   | 20  |
|             | Computer Equipment               | 7   |
| 393.00      | Stores Equipment                 | 30  |
| 394.00      | Tools, Shop and Garage Equipment | 25  |
| 395.00      | Laboratory Equipment             | 20  |
| 397.00      | Communication Equipment          | 15  |
| 398.00      | Miscellaneous Equipment          | 20  |

For the purpose of calculating annual amortization amounts as of December 31, 2022, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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**PART VI. RESULTS OF STUDY**

## **PART VI. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

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

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2022. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2022, is reasonable for a period of three to five years.

### **DESCRIPTION OF DETAILED TABULATIONS**

Table 1 is a summary of the results of the study as applied to the original cost of gas plant as of December 31, 2022 presented on pages VI-4 and VI-5 of this report.

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

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

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

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2022 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

NORTHERN INDIANA PUBLIC SERVICE COMPANY  
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022

|                                  | (1)   | (2)                      | (3)            | (4)                 | (5)                                   | (6)                       | (7)                  | (8)                              | (9)=(8)/(5) | (10)=(7)/(8)             |
|----------------------------------|---|--------------------------|----------------|---------------------|---------------------------------------|---------------------------|----------------------|----------------------------------|-------------|--------------------------|
|                                  | ACCOUNT   | PROBABLE RETIREMENT DATE | SURVIVOR CURVE | NET SALVAGE PERCENT | ORIGINAL COST AS OF DECEMBER 31, 2022 | BOOK DEPRECIATION RESERVE | FUTURE ACCRUALS      | CALCULATED ANNUAL ACCRUAL AMOUNT | RATE        | COMPOSITE REMAINING LIFE |
|                                  | (1)   | (2)                      | (3)            | (4)                 | (5)                                   | (6)                       | (7)                  | (8)                              | (9)=(8)/(5) | (10)=(7)/(8)             |
| <b>DEPRECIABLE PLANT</b>         |   |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| <b>UNDERGROUND STORAGE PLANT</b> |   |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| 350.20                           | LEASEHOLDS  | 06-2042                  | 75-R4          | 0                   | 375,985.42                            | 374,678                   | 1,307                | 70                               | 0.02        | 18.7                     |
| 350.40                           | RIGHTS OF WAY   | 06-2042                  | 75-R4          | 0                   | 186,816.12                            | 90,740                    | 96,076               | 4,985                            | 2.67        | 19.2                     |
| 351.10                           | STRUCTURES  | 06-2042                  | 70-R4          | (10)                | 18,795.70                             | 209,386                   | 1,877                | 1,068                            | 5.71        | 18.3                     |
| 351.20                           | COMPRESSOR STATION STRUCTURES                         | 06-2042                  | 70-R4          | (10)                | 40,869.73                             | 158,939                   | 158,939              | 7,939                            | 19.35       | 18.2                     |
| 351.30                           | MEASURING AND REGULATING STATION STRUCTURES           | 06-2042                  | 70-R4          | (10)                | 108,683.23                            | 119,031                   | 6,271                | 328                              | 0.03        | 19.0                     |
| 351.40                           | OTHER STRUCTURES                                      | 06-2042                  | 70-R4          | (10)                | 6,374,703.76                          | 7,177,396                 | 4,294,778            | 225,784                          | 3.54        | 19.0                     |
| 352.00                           | WELLS   | 06-2042                  | 65-S4          | (10)                | 20,270,166.66                         | 16,070,974                | 6,236,109            | 319,845                          | 1.58        | 19.5                     |
| 352.30                           | NONRECOVERABLE NATURAL GAS                            | 06-2042                  | 50-S0          | 0                   | 5,389,798.84                          | 4,869,097                 | 530,702              | 27,215                           | 0.50        | 19.5                     |
| 353.00                           | PIPES   | 06-2042                  | 50-S1          | (25)                | 22,836,107.83                         | 21,471,091                | 7,074,044            | 381,110                          | 1.67        | 18.6                     |
| 354.00                           | COMPRESSOR STATION EQUIPMENT                          | 06-2042                  | 60-R3          | (10)                | 3,612,973.42                          | 3,087,856                 | 46,792               | 1,300                            | 0.36        | 18.9                     |
| 355.00                           | MEASURING AND REGULATING STATION EQUIPMENT            | 06-2042                  | 60-R2.5        | (10)                | 3,524,643.41                          | 2,033,604                 | 1,844,504            | 100,228                          | 2.84        | 18.4                     |
| 356.00                           | PURIFICATION EQUIPMENT                                | 06-2042                  | 65-R4          | (5)                 | 12,339,251.69                         | 9,001,349                 | 3,954,865            | 203,783                          | 1.65        | 19.4                     |
| 357.00                           | OTHER EQUIPMENT                                       | 06-2042                  | 30-S2.5        | 0                   | 1,011,374.72                          | 985,383                   | 25,992               | 1,575                            | 0.16        | 16.5                     |
|                                  | <b>TOTAL UNDERGROUND STORAGE PLANT</b>                |                          |                |                     | <b>76,470,071.53</b>                  | <b>61,127,662</b>         | <b>25,100,472</b>    | <b>1,319,575</b>                 | <b>1.73</b> |                          |
| <b>OTHER STORAGE PLANT</b>       |   |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| 361.00                           | STRUCTURES AND IMPROVEMENTS                           | 06-2031                  | 65-R4          | (10)                | 10,292,979.82                         | 8,878,078                 | 2,444,200            | 289,578                          | 2.81        | 8.4                      |
| 362.10                           | GAS HOLDERS   | 06-2031                  | 55-S3          | (10)                | 18,110,088.68                         | 18,852,327                | 1,068,771            | 125,738                          | 0.69        | 8.5                      |
| 363.00                           | PURIFICATION EQUIPMENT                                | 06-2031                  | 55-S2.5        | (10)                | 2,082,380.50                          | 1,521,759                 | 768,860              | 96,481                           | 4.63        | 8.0                      |
| 363.10                           | LIQUEFACTION EQUIPMENT                                | 06-2031                  | 50-S2          | (10)                | 8,507,589.41                          | 7,426,200                 | 1,932,148            | 239,738                          | 2.82        | 8.1                      |
| 363.20                           | VAPORIZING EQUIPMENT                                  | 06-2031                  | 40-R2          | (10)                | 5,254,224.42                          | 5,078,248                 | 701,399              | 84,384                           | 1.61        | 8.3                      |
| 363.30                           | COMPRESSOR EQUIPMENT                                  | 06-2031                  | 40-R2          | (10)                | 3,057,512.51                          | 1,965,575                 | 1,397,689            | 171,531                          | 5.61        | 8.1                      |
| 363.40                           | MEASURING AND REGULATING EQUIPMENT                    | 06-2031                  | 55-R1.5        | (10)                | 1,726,015.07                          | 1,191,571                 | 707,046              | 86,243                           | 5.00        | 8.2                      |
| 363.50                           | OTHER EQUIPMENT                                       | 06-2031                  | 35-R2          | (10)                | 3,190,770.32                          | 1,766,355                 | 1,723,462            | 214,211                          | 6.71        | 8.0                      |
|                                  | <b>TOTAL OTHER STORAGE PLANT</b>                      |                          |                |                     | <b>52,221,660.73</b>                  | <b>46,700,113</b>         | <b>10,743,605</b>    | <b>1,307,904</b>                 | <b>2.50</b> |                          |
| <b>TRANSMISSION PLANT</b>        |   |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| 365.20                           | LAND RIGHTS   |                          | 75-R4          | 0                   | 11,503,328.41                         | 3,074,561                 | 8,428,767            | 200,809                          | 1.75        | 42.0                     |
| 366.20                           | MEASURING AND REGULATING STATION STRUCTURES           |                          | 60-R3          | (5)                 | 6,039,728.44                          | 1,616,383                 | 4,725,332            | 99,888                           | 1.65        | 47.3                     |
| 366.30                           | OTHER STRUCTURES                                      |                          | 55-R4          | (5)                 | 1,215,232.38                          | 230,229                   | 1,045,765            | 25,251                           | 2.06        | 41.4                     |
| 367.00                           | MAINS   |                          | 100-R3         | (40)                | 567,971,692.03                        | 138,537,914               | 656,322,495          | 7,590,028                        | 1.34        | 86.5                     |
| 369.00                           | MEASURING AND REGULATING STATION EQUIPMENT            |                          | 60-R2          | (85)                | 185,093,844.50                        | 34,764,968                | 215,110,941          | 4,040,008                        | 2.18        | 53.2                     |
| 371.00                           | OTHER EQUIPMENT                                       |                          | 30-R2.5        | 0                   | 23,581.76                             | 46,026                    | (20,344)             | 0                                | -           | ***                      |
|                                  | <b>TOTAL TRANSMISSION PLANT</b>                       |                          |                |                     | <b>771,849,007.92</b>                 | <b>178,570,081</b>        | <b>885,613,022</b>   | <b>11,955,982</b>                | <b>1.55</b> |                          |
| <b>DISTRIBUTION PLANT</b>        |   |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| 374.20                           | LAND RIGHTS   |                          | 75-R4          | 0                   | 3,069,559.19                          | 459,045                   | 2,610,514            | 40,557                           | 1.32        | 64.4                     |
| 375.00                           | STRUCTURES AND IMPROVEMENTS                           |                          | 70-R4          | (15)                | 10,952,232.26                         | 2,177,461                 | 10,417,606           | 180,690                          | 1.65        | 57.7                     |
| 376.10                           | MAINS - STEEL   |                          | 90-R2.5        | (40)                | 332,880,546.85                        | 146,259,023               | 319,773,743          | 4,680,352                        | 1.41        | 68.3                     |
| 376.20                           | MAINS - PLASTIC                                       |                          | 90-R2.5        | (40)                | 945,900,173.64                        | 293,274,330               | 1,030,985,913        | 12,846,393                       | 1.36        | 80.3                     |
| 378.00                           | MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  |                          | 55-R1.5        | (35)                | 68,179,892.96                         | 23,751,961                | 68,290,881           | 1,479,996                        | 2.17        | 46.1                     |
| 380.10                           | SERVICES - STEEL                                      |                          | 65-R2          | (125)               | 63,399,392.96                         | 51,457,420                | 3,268,121            | 3,268,121                        | 5.15        | 27.9                     |
| 380.20                           | SERVICES - PLASTIC                                    |                          | 65-R2          | (125)               | 742,979,543.19                        | 470,139,333               | 1,201,564,639        | 23,217,822                       | 3.12        | 51.8                     |
| 381.00                           | METERS  |                          | 21-L2.5        | (5)                 | 166,976,429.44                        | 32,635,848                | 142,689,403          | 15,812,515                       | 9.47        | 9.0                      |
| 382.00                           | METER INSTALLATIONS                                   |                          | 23-L1.5        | (40)                | 194,495,469.73                        | 134,860,476               | 137,433,182          | 8,364,410                        | 4.30        | 16.4                     |
| 383.00                           | HOUSE REGULATORS                                      |                          | 60-R1.5        | (40)                | 119,817,739.46                        | 78,310,038                | 88,434,797           | 1,672,674                        | 1.40        | 52.9                     |
| 384.00                           | HOUSE REGULATOR INSTALLATIONS                         |                          | 55-R2.5        | (10)                | 3,276,882.90                          | 3,183,766                 | 420,805              | 12,122                           | 0.37        | 34.7                     |
| 385.00                           | INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT |                          | 62-R2.5        | (15)                | 64,416,047.13                         | 27,115,296                | 46,963,158           | 1,083,619                        | 1.68        | 43.3                     |
| 386.00                           | OTHER PROPERTY ON CUSTOMER PREMISES                   |                          | 15-R3          | 0                   | 34,551.17                             | 34,429                    | 132                  | 92                               | 0.27        | 1.4                      |
|                                  | <b>TOTAL DISTRIBUTION PLANT</b>                       |                          |                |                     | <b>2,716,378,460.88</b>               | <b>1,264,658,426</b>      | <b>3,140,775,987</b> | <b>72,659,363</b>                | <b>2.67</b> |                          |
| <b>GENERAL PLANT</b>             |   |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| 389.20                           | LAND RIGHTS   |                          | 65-R4          | 0                   | 2,166,283.25                          | 191,217                   | 1,975,066            | 42,726                           | 1.97        | 46.2                     |
| 390.00                           | STRUCTURES AND IMPROVEMENTS                           |                          | 50-S0          | (10)                | 2,969,958.68                          | 1,314,120                 | 1,952,936            | 112,024                          | 3.77        | 17.4                     |
|                                  | GAS OPERATIONS CENTER                                 |                          | 50-S0          | (10)                | 5,679,069.46                          | 2,975,499                 | 3,891,477            | 244,265                          | 4.15        | 15.9                     |
|                                  | SOUTH BEND OPERATIONS HEADQUARTERS                    |                          |                |                     |                                       |                           |                      |                                  |             |                          |



NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2022

| ACCOUNT<br>(1)   | PROBABLE<br>RETIREMENT<br>DATE<br>(2) | SURVIVOR<br>CURVE<br>(3) | NET<br>SALVAGE<br>PERCENT<br>(4) | ORIGINAL COST<br>AS OF<br>DECEMBER 31, 2022<br>(5) | BOOK<br>DEPRECIATION<br>RESERVE<br>(6) | FUTURE<br>ACCRUALS<br>(7) | CALCULATED<br>ANNUAL ACCRUAL<br>AMOUNT<br>(8) | RATE<br>(9)=(8)/(5) | COMPOSITE<br>REMAINING<br>LIFE<br>(10)=(7)/(8) |
|--|---------------------------------------|--------------------------|----------------------------------|--|--|---------------------------|---|---------------------|--|
| CENTRAL GAS METER SHOP                                       | 06-2029                               | 50-S0                    | (10)                             | 2,175,690.02                                       | 1,327,963                              | 1,065,996                 | 173,816                                       | 7.99                | 6.1  |
| PERU OPERATIONS HEADQUARTERS                                 | 06-2028                               | 50-S0                    | (10)                             | 1,407,070.67                                       | 736,979                                | 810,799                   | 153,001                                       | 10.87               | 5.3  |
| FORT WAYNE OPERATIONS HEADQUARTERS                           | 06-2040                               | 50-S0                    | (10)                             | 6,228,933.75                                       | 2,626,713                              | 4,225,114                 | 346,298                                       | 5.54                | 12.2   |
| OTHER MISCELLANEOUS STRUCTURES                               |                                       | 50-S0                    | (10)                             | 9,181,960.26                                       | 1,407,182                              | 8,692,534                 | 218,422                                       | 2.38                | 39.8   |
| <b>TOTAL STRUCTURES AND IMPROVEMENTS</b>                     |                                       |                          |                                  | <b>27,842,283.84</b>                               | <b>9,987,856</b>                       | <b>20,638,656</b>         | <b>1,246,826</b>                              | <b>4.48</b>         |  |
| 391.10 OFFICE FURNITURE AND EQUIPMENT                        |                                       | 20-SQ                    | 0                                | 970,259.16   | 524,000                                | 455,269                   | 48,981  | 5.00                | 9.3  |
| 391.20 COMPUTER EQUIPMENT                                    |                                       | 7-SQ                     | 0                                | 808,167.26   | 406,000                                | 402,167                   | 115,476                                       | 14.29               | 3.5  |
| 392.00 TRANSPORTATION EQUIPMENT - TRUCKS > 13,000 #          |                                       | 15-L4                    | 20                               | 229,771.29   | 183,817                                | 0                         | 0   | ***                 |  |
| 393.00 STORES EQUIPMENT                                      |                                       | 30-SQ                    | 0                                | 120,012.78   | 54,050                                 | 65,963                    | 3,997   | 3.33                | 16.5   |
| 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT                      |                                       | 25-SQ                    | 0                                | 18,843,756.28                                      | 7,930,000                              | 10,913,756                | 753,770                                       | 4.00                | 14.5   |
| 395.00 LABORATORY EQUIPMENT                                  |                                       | 20-SQ                    | 0                                | 1,836,572.57                                       | 950,000                                | 886,573                   | 91,803  | 5.00                | 9.7  |
| 396.00 POWER OPERATED EQUIPMENT                              |                                       | 13-L2                    | 15                               | 869,209.94   | 738,828                                | 0                         | 0   | ***                 |  |
| 397.00 COMMUNICATION EQUIPMENT                               |                                       | 15-SQ                    | 0                                | 4,298,395.41                                       | 1,142,500                              | 3,155,895                 | 286,769                                       | 6.67                | 11.0   |
| 398.00 MISCELLANEOUS EQUIPMENT                               |                                       | 20-SQ                    | 0                                | 348,225.93   | 171,750                                | 176,476                   | 17,396  | 5.00                | 10.1   |
| <b>TOTAL GENERAL PLANT</b>                                   |                                       |                          |                                  | <b>58,341,937.71</b>                               | <b>22,280,018</b>                      | <b>38,669,811</b>         | <b>2,607,724</b>                              | <b>4.47</b>         |  |
| <b>UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b>       |                                       |                          |                                  |  |  |                           |   |                     |  |
| 391.10 OFFICE FURNITURE AND EQUIPMENT                        |                                       |                          |                                  |  | (134,174)                              |                           | 26,835  | **                  |  |
| 391.20 COMPUTER EQUIPMENT                                    |                                       |                          |                                  |  | (964,782)                              |                           | 190,956                                       | **                  |  |
| 393.00 STORES EQUIPMENT                                      |                                       |                          |                                  |  | (12,886)                               |                           | 2,537   | **                  |  |
| 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT                      |                                       |                          |                                  |  | (1,146,377)                            |                           | 229,275                                       | **                  |  |
| 395.00 LABORATORY EQUIPMENT                                  |                                       |                          |                                  |  | (181,137)                              |                           | 32,227  | **                  |  |
| 397.00 COMMUNICATION EQUIPMENT                               |                                       |                          |                                  |  | (266,629)                              |                           | 53,326  | **                  |  |
| 398.00 MISCELLANEOUS EQUIPMENT                               |                                       |                          |                                  |  | 30,846                                 |                           | (6,169)                                       | **                  |  |
| <b>TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b> |                                       |                          |                                  |  | <b>(2,644,939)</b>                     |                           | <b>528,987</b>                                |                     |  |
| <b>TOTAL DEPRECIABLE PLANT</b>                               |                                       |                          |                                  | <b>3,675,261,038.37</b>                            | <b>1,570,691,361</b>                   | <b>4,100,902,897</b>      | <b>90,379,535</b>                             | <b>2.46</b>         |  |
| <b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>         |                                       |                          |                                  |  |  |                           |   |                     |  |
| 301.00 ORGANIZATION  |                                       |                          |                                  | 7,147.20   | (36,462)                               |                           |   |                     |  |
| 302.00 FRANCHISES AND CONSENTS                               |                                       |                          |                                  | 56,860.68  | 41,766                                 |                           |   |                     |  |
| 303.00 INTANGIBLE PLANT                                      |                                       |                          |                                  | 46,535,073.95                                      | 36,968,195                             |                           |   |                     |  |
| 303.10 INTANGIBLE PLANT - CLOUD SOFTWARE                     |                                       |                          |                                  | 1,109,595.35                                       | 466,698                                |                           |   |                     |  |
| 350.10 LAND  |                                       |                          |                                  | 83,104.53  |  |                           |   |                     |  |
| 350.10 LAND  |                                       |                          |                                  | 1,242,473.30                                       |  |                           |   |                     |  |
| 355.10 LAND  |                                       |                          |                                  | 21,461,194.31                                      |  |                           |   |                     |  |
| 365.00 ROAD  |                                       |                          |                                  | 4,516,697.46                                       |  |                           |   |                     |  |
| 366.00 ROAD  |                                       |                          |                                  | 25,374,894.40                                      |  |                           |   |                     |  |
| 389.10 LAND  |                                       |                          |                                  | 619,832.40   |  |                           |   |                     |  |
| <b>TOTAL NONDEPRECIABLE PLANT</b>                            |                                       |                          |                                  | <b>102,306,901.00</b>                              | <b>37,440,197</b>                      |                           |   |                     |  |
| <b>TOTAL GAS PLANT IN SERVICE</b>                            |                                       |                          |                                  | <b>3,777,567,939.37</b>                            | <b>1,608,131,558</b>                   | <b>4,100,902,897</b>      | <b>90,379,535</b>                             |                     |  |

\* INTERIM SURVIVOR CURVE USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE.  
 \*\* 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.  
 \*\*\* ACCRUAL RATE TO BE BOOKED FOR NEW ADDITIONS RECORDED AS OF JANUARY 1, 2023 WILL BE:

| ACCOUNT | RATE |
|---------|------|
| 371.00  | 3.33 |
| 386.00  | 6.67 |
| 392.40  | 5.33 |
| 396.00  | 6.54 |

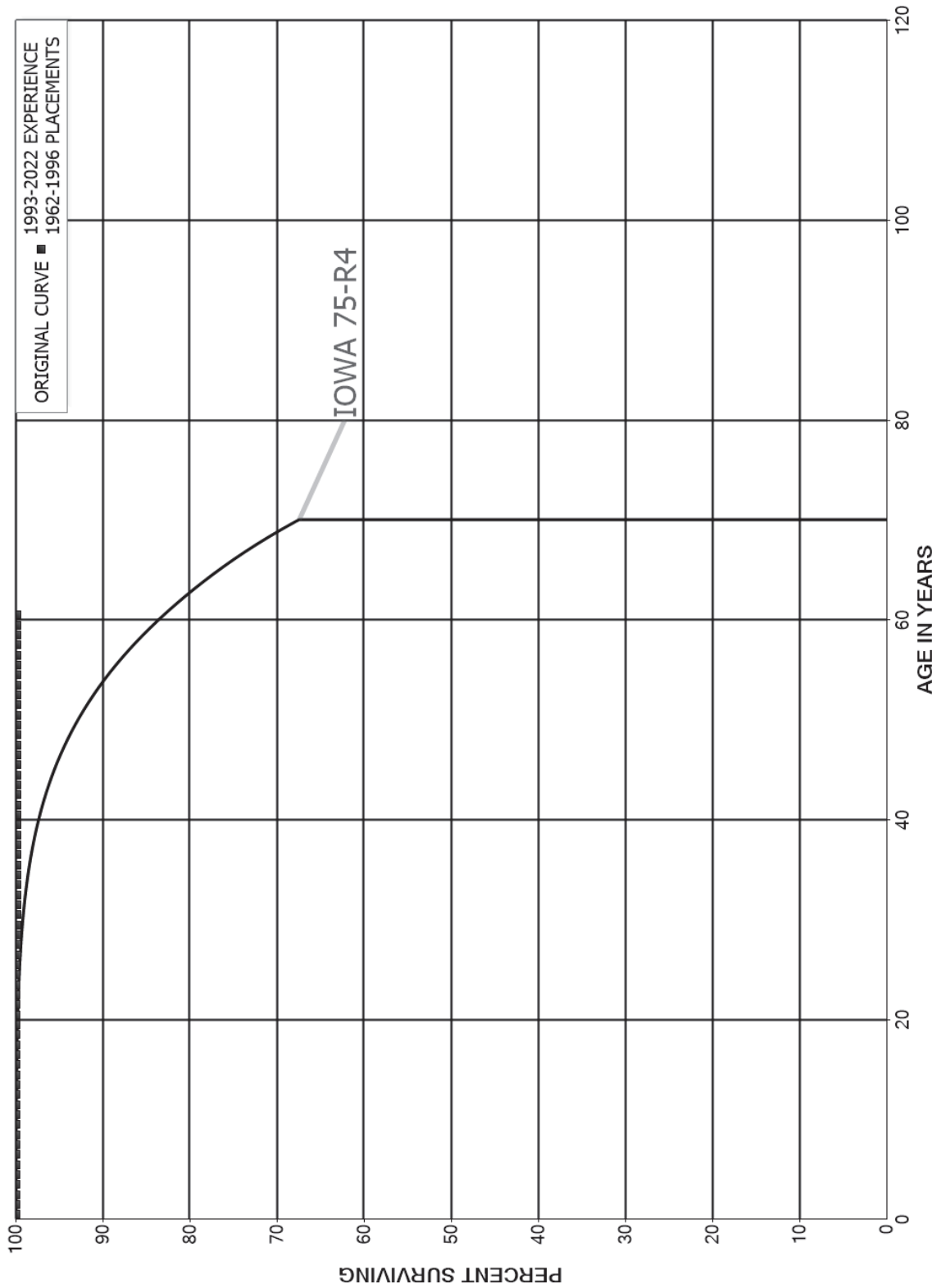
NOTE: ADDITIONS RECORDED IN THE FOLLOWING ACCOUNTS AS OF JANUARY 1, 2023 WILL USE THE ANNUAL ACCRUAL RATES LISTED BELOW.

| ACCOUNT | RATE |
|---------|------|
| 381.10  | 6.67 |
| 392.10  | 8.89 |
| 392.20  | 5.71 |
| 392.30  | 8.00 |

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**PART VII. SERVICE LIFE STATISTICS**

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 350.20 LEASEHOLDS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1962-1996       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 75,703                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 75,703                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 75,703                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 75,703                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 75,848                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 127,510                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 130,067                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 130,067                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 130,067                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 130,147                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 130,147                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 130,165                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 130,165                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 130,165                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 54,483                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 58,839                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 58,839                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 58,839                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 58,839                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 58,839                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 58,871                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 69,035                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 74,097                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 75,828                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 75,828                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 85,252                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 102,501                                      | 145                                   | 0.0014                    | 0.9986        | 100.00                           |
| 26.5                           | 128,297                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 27.5                           | 159,393                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 28.5                           | 159,393                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 29.5                           | 250,991                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 30.5                           | 375,985                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 31.5                           | 375,985                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 32.5                           | 375,985                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 33.5                           | 375,985                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 34.5                           | 324,323                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 35.5                           | 321,766                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 36.5                           | 321,766                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 37.5                           | 321,766                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 38.5                           | 321,686                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |

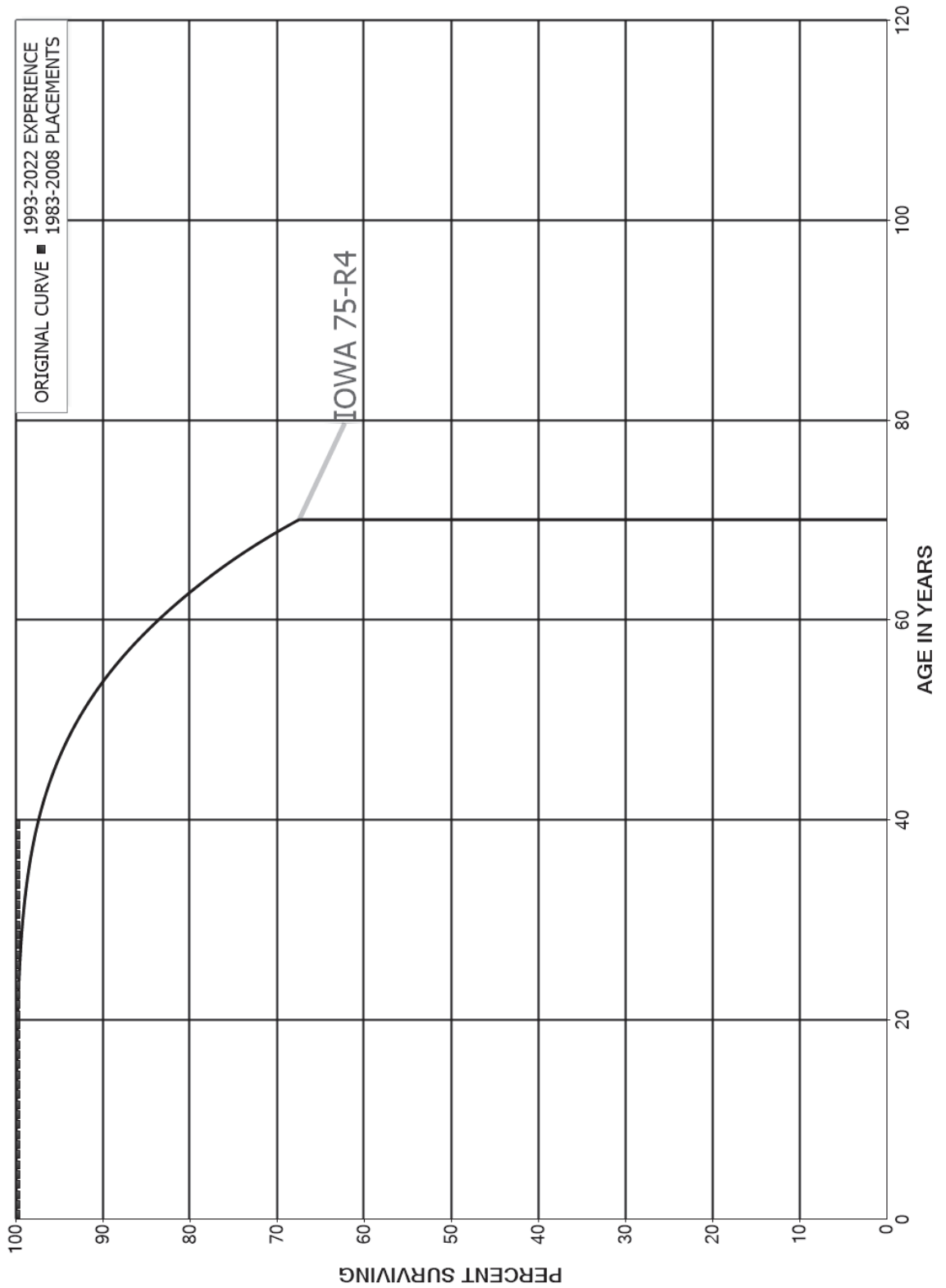
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 350.20 LEASEHOLDS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1962-1996       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 321,686                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 40.5                           | 321,668                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 41.5                           | 321,668                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 42.5                           | 321,668                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 43.5                           | 321,647                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 44.5                           | 317,292                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 45.5                           | 317,292                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 46.5                           | 317,292                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 47.5                           | 317,292                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 48.5                           | 317,292                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 49.5                           | 317,260                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 50.5                           | 307,095                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 51.5                           | 302,033                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 52.5                           | 300,302                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 53.5                           | 300,302                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 54.5                           | 290,878                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 55.5                           | 273,630                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 56.5                           | 247,688                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 57.5                           | 216,593                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 58.5                           | 216,593                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 59.5                           | 124,995                                      |                                       | 0.0000                    | 1.0000        | 99.86                            |
| 60.5                           |  |                                       |                           |               | 99.86                            |

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



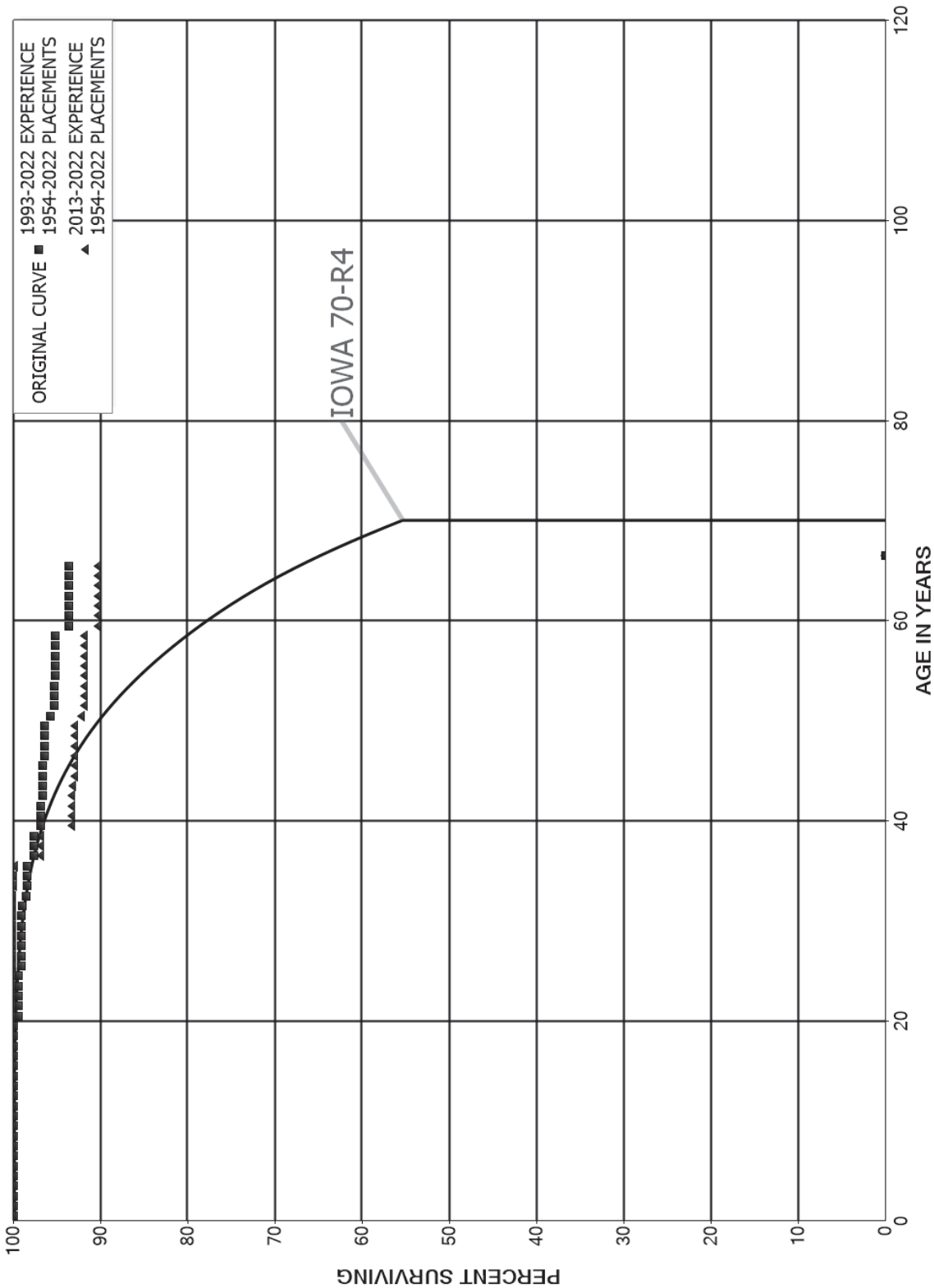
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 350.40 RIGHTS OF WAY

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1983-2008       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 124,657                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 124,657                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 124,657                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 124,657                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 124,657                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 113,974                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 186,691                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 186,691                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 186,711                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 186,711                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 186,818                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 186,818                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 186,818                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 186,818                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 186,818                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 72,845                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 128  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 128  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 108  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           | 108  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 39.5                           |  |                                       |                           |               | 100.00                           |

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





## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1954-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 3,591,359                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,084,894                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,149,830                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,530,537                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,519,291                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,421,666                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 948,488                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,094,340                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 583,943                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 798,054                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 914,136                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,002,284                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,280,461                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,343,270                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,370,413                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 1,407,777                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 1,417,669                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 1,439,204                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 1,465,350                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 1,471,990                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 1,498,438                                    | 9,485                                 | 0.0063                    | 0.9937        | 100.00                           |
| 20.5                           | 1,510,299                                    |                                       | 0.0000                    | 1.0000        | 99.37                            |
| 21.5                           | 1,840,944                                    |                                       | 0.0000                    | 1.0000        | 99.37                            |
| 22.5                           | 1,914,625                                    |                                       | 0.0000                    | 1.0000        | 99.37                            |
| 23.5                           | 1,952,108                                    |                                       | 0.0000                    | 1.0000        | 99.37                            |
| 24.5                           | 1,969,258                                    | 6,000                                 | 0.0030                    | 0.9970        | 99.37                            |
| 25.5                           | 2,299,840                                    |                                       | 0.0000                    | 1.0000        | 99.06                            |
| 26.5                           | 2,440,626                                    |                                       | 0.0000                    | 1.0000        | 99.06                            |
| 27.5                           | 2,743,480                                    |                                       | 0.0000                    | 1.0000        | 99.06                            |
| 28.5                           | 2,743,480                                    |                                       | 0.0000                    | 1.0000        | 99.06                            |
| 29.5                           | 2,932,128                                    |                                       | 0.0000                    | 1.0000        | 99.06                            |
| 30.5                           | 3,167,394                                    | 5,000                                 | 0.0016                    | 0.9984        | 99.06                            |
| 31.5                           | 3,092,383                                    | 13,653                                | 0.0044                    | 0.9956        | 98.91                            |
| 32.5                           | 3,064,798                                    | 777                                   | 0.0003                    | 0.9997        | 98.47                            |
| 33.5                           | 3,064,022                                    |                                       | 0.0000                    | 1.0000        | 98.45                            |
| 34.5                           | 2,908,065                                    | 1,289                                 | 0.0004                    | 0.9996        | 98.45                            |
| 35.5                           | 2,906,007                                    | 23,970                                | 0.0082                    | 0.9918        | 98.40                            |
| 36.5                           | 2,736,184                                    | 867                                   | 0.0003                    | 0.9997        | 97.59                            |
| 37.5                           | 2,703,077                                    |                                       | 0.0000                    | 1.0000        | 97.56                            |
| 38.5                           | 2,632,701                                    | 20,243                                | 0.0077                    | 0.9923        | 97.56                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1954-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,339,586                                    |                                       | 0.0000                    | 1.0000        | 96.81                            |
| 40.5                           | 2,252,511                                    |                                       | 0.0000                    | 1.0000        | 96.81                            |
| 41.5                           | 2,139,386                                    | 3,186                                 | 0.0015                    | 0.9985        | 96.81                            |
| 42.5                           | 2,076,309                                    | 389                                   | 0.0002                    | 0.9998        | 96.67                            |
| 43.5                           | 1,982,679                                    | 867                                   | 0.0004                    | 0.9996        | 96.65                            |
| 44.5                           | 1,947,521                                    |                                       | 0.0000                    | 1.0000        | 96.61                            |
| 45.5                           | 1,932,227                                    | 5,000                                 | 0.0026                    | 0.9974        | 96.61                            |
| 46.5                           | 1,905,693                                    |                                       | 0.0000                    | 1.0000        | 96.36                            |
| 47.5                           | 1,879,547                                    |                                       | 0.0000                    | 1.0000        | 96.36                            |
| 48.5                           | 1,873,732                                    |                                       | 0.0000                    | 1.0000        | 96.36                            |
| 49.5                           | 1,857,159                                    | 12,974                                | 0.0070                    | 0.9930        | 96.36                            |
| 50.5                           | 1,826,439                                    | 8,047                                 | 0.0044                    | 0.9956        | 95.68                            |
| 51.5                           | 1,677,591                                    |                                       | 0.0000                    | 1.0000        | 95.26                            |
| 52.5                           | 1,587,767                                    |                                       | 0.0000                    | 1.0000        | 95.26                            |
| 53.5                           | 1,541,388                                    | 503                                   | 0.0003                    | 0.9997        | 95.26                            |
| 54.5                           | 1,524,273                                    |                                       | 0.0000                    | 1.0000        | 95.23                            |
| 55.5                           | 1,195,736                                    |                                       | 0.0000                    | 1.0000        | 95.23                            |
| 56.5                           | 919,114                                      |                                       | 0.0000                    | 1.0000        | 95.23                            |
| 57.5                           | 489,251                                      |                                       | 0.0000                    | 1.0000        | 95.23                            |
| 58.5                           | 489,251                                      | 8,319                                 | 0.0170                    | 0.9830        | 95.23                            |
| 59.5                           | 249,610                                      |                                       | 0.0000                    | 1.0000        | 93.61                            |
| 60.5                           | 8,751  |                                       | 0.0000                    | 1.0000        | 93.61                            |
| 61.5                           | 8,751  |                                       | 0.0000                    | 1.0000        | 93.61                            |
| 62.5                           | 8,751  |                                       | 0.0000                    | 1.0000        | 93.61                            |
| 63.5                           | 8,751  |                                       | 0.0000                    | 1.0000        | 93.61                            |
| 64.5                           | 8,751  |                                       | 0.0000                    | 1.0000        | 93.61                            |
| 65.5                           | 8,751  | 8,751                                 | 1.0000                    |               | 93.61                            |
| 66.5                           |  |                                       |                           |               |                                  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1954-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 3,344,632                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 811,636                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 811,636                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,181,484                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,240,584                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,085,860                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 611,913                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 611,913                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 70,347                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 70,347                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 70,347                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 70,561                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 70,561                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 70,561                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 12,306                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 12,306                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 12,306                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 20,050                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 124,134                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 124,134                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 176,380                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 202,697                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 268,458                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 279,319                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 267,227                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 308,184                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 308,953                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 447,061                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 375,217                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 454,942                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 487,017                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 547,562                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 753,978                                      | 597                                   | 0.0008                    | 0.9992        | 100.00                           |
| 32.5                           | 802,412                                      | 777                                   | 0.0010                    | 0.9990        | 99.92                            |
| 33.5                           | 894,876                                      |                                       | 0.0000                    | 1.0000        | 99.82                            |
| 34.5                           | 773,211                                      | 889                                   | 0.0011                    | 0.9989        | 99.82                            |
| 35.5                           | 781,445                                      | 23,170                                | 0.0297                    | 0.9703        | 99.71                            |
| 36.5                           | 633,957                                      | 517                                   | 0.0008                    | 0.9992        | 96.75                            |
| 37.5                           | 627,347                                      |                                       | 0.0000                    | 1.0000        | 96.67                            |
| 38.5                           | 554,033                                      | 20,243                                | 0.0365                    | 0.9635        | 96.67                            |

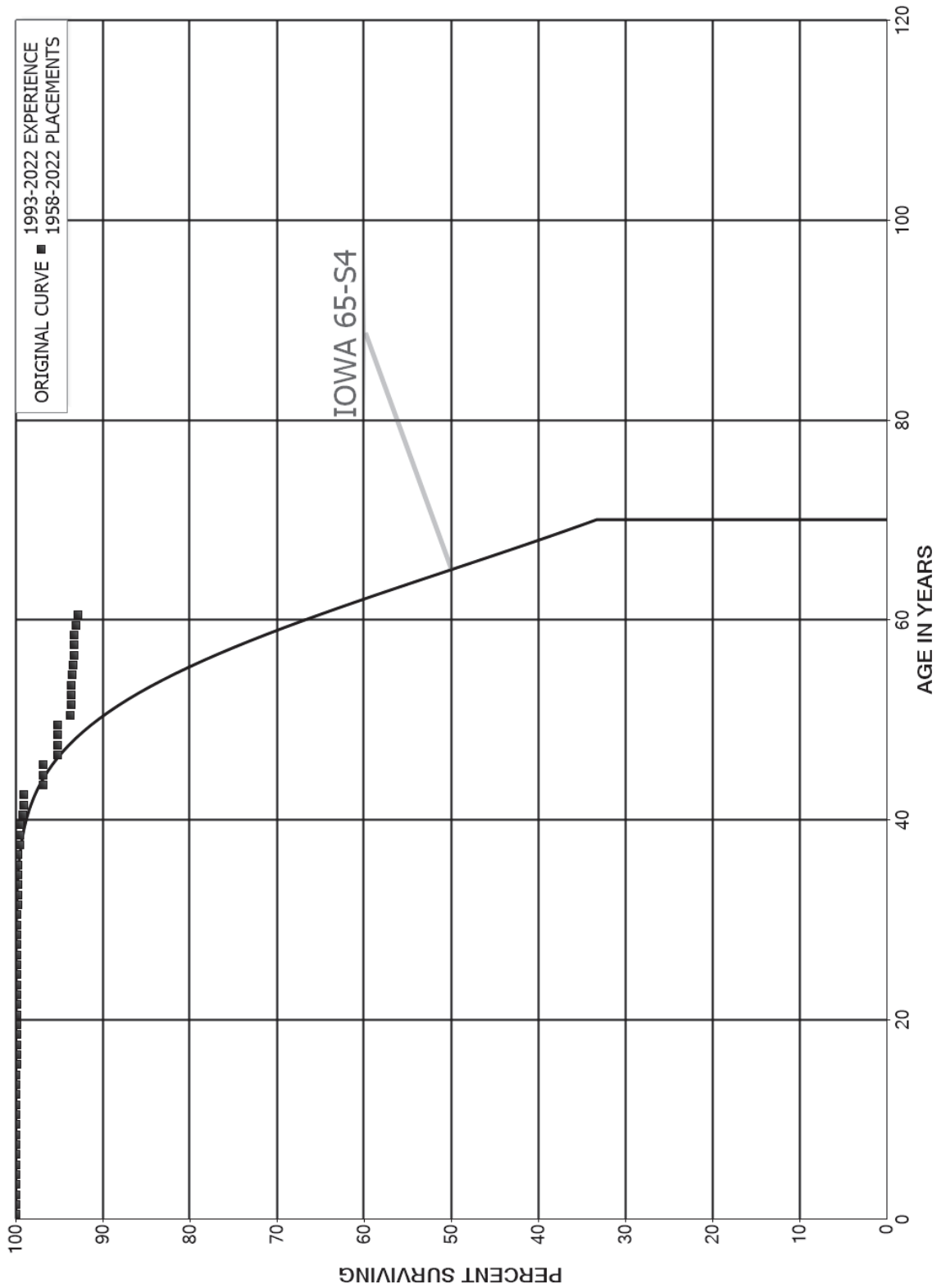
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1954-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 467,724                                      |                                       | 0.0000                    | 1.0000        | 93.14                            |
| 40.5                           | 402,209                                      |                                       | 0.0000                    | 1.0000        | 93.14                            |
| 41.5                           | 429,885                                      |                                       | 0.0000                    | 1.0000        | 93.14                            |
| 42.5                           | 459,818                                      | 389                                   | 0.0008                    | 0.9992        | 93.14                            |
| 43.5                           | 415,762                                      | 867                                   | 0.0021                    | 0.9979        | 93.06                            |
| 44.5                           | 397,754                                      |                                       | 0.0000                    | 1.0000        | 92.87                            |
| 45.5                           | 724,693                                      |                                       | 0.0000                    | 1.0000        | 92.87                            |
| 46.5                           | 986,076                                      |                                       | 0.0000                    | 1.0000        | 92.87                            |
| 47.5                           | 1,389,793                                    |                                       | 0.0000                    | 1.0000        | 92.87                            |
| 48.5                           | 1,383,978                                    |                                       | 0.0000                    | 1.0000        | 92.87                            |
| 49.5                           | 1,607,549                                    | 12,974                                | 0.0081                    | 0.9919        | 92.87                            |
| 50.5                           | 1,817,688                                    | 8,047                                 | 0.0044                    | 0.9956        | 92.12                            |
| 51.5                           | 1,668,840                                    |                                       | 0.0000                    | 1.0000        | 91.71                            |
| 52.5                           | 1,579,016                                    |                                       | 0.0000                    | 1.0000        | 91.71                            |
| 53.5                           | 1,532,637                                    | 503                                   | 0.0003                    | 0.9997        | 91.71                            |
| 54.5                           | 1,515,522                                    |                                       | 0.0000                    | 1.0000        | 91.68                            |
| 55.5                           | 1,186,985                                    |                                       | 0.0000                    | 1.0000        | 91.68                            |
| 56.5                           | 910,363                                      |                                       | 0.0000                    | 1.0000        | 91.68                            |
| 57.5                           | 480,499                                      |                                       | 0.0000                    | 1.0000        | 91.68                            |
| 58.5                           | 489,251                                      | 8,319                                 | 0.0170                    | 0.9830        | 91.68                            |
| 59.5                           | 249,610                                      |                                       | 0.0000                    | 1.0000        | 90.12                            |
| 60.5                           | 8,751  |                                       | 0.0000                    | 1.0000        | 90.12                            |
| 61.5                           | 8,751  |                                       | 0.0000                    | 1.0000        | 90.12                            |
| 62.5                           | 8,751  |                                       | 0.0000                    | 1.0000        | 90.12                            |
| 63.5                           | 8,751  |                                       | 0.0000                    | 1.0000        | 90.12                            |
| 64.5                           | 8,751  |                                       | 0.0000                    | 1.0000        | 90.12                            |
| 65.5                           | 8,751  | 8,751                                 | 1.0000                    |               | 90.12                            |
| 66.5                           |  |                                       |                           |               |                                  |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 352.00 WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2022

EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 7,336,183                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 2,060,973                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 2,060,973                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 2,270,921                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 1,771,920                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 1,771,920                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 3,163,285                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 3,186,377                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 5,032,189                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 5,032,189                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 9,521,678                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 9,721,767                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 10,139,353                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 10,157,158                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 10,472,349                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 14.5                           | 14,244,646                                   | 30,868                                | 0.0022         | 0.9978        | 100.00                           |
| 15.5                           | 13,976,263                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 16.5                           | 13,907,978                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 17.5                           | 14,333,969                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 18.5                           | 14,454,237                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 19.5                           | 14,478,265                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 20.5                           | 15,686,048                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 21.5                           | 16,900,018                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 22.5                           | 17,691,815                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 23.5                           | 17,578,717                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 24.5                           | 19,411,635                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 25.5                           | 19,068,161                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 26.5                           | 19,806,725                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 27.5                           | 18,119,800                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 28.5                           | 17,943,871                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 29.5                           | 19,490,904                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 30.5                           | 20,286,380                                   | 1,429                                 | 0.0001         | 0.9999        | 99.78                            |
| 31.5                           | 20,170,207                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 32.5                           | 17,393,806                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 33.5                           | 17,393,806                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 34.5                           | 17,503,983                                   | 9,760                                 | 0.0006         | 0.9994        | 99.78                            |
| 35.5                           | 15,976,067                                   |                                       | 0.0000         | 1.0000        | 99.72                            |
| 36.5                           | 15,915,939                                   | 26,630                                | 0.0017         | 0.9983        | 99.72                            |
| 37.5                           | 14,260,592                                   |                                       | 0.0000         | 1.0000        | 99.55                            |
| 38.5                           | 13,595,218                                   | 7,890                                 | 0.0006         | 0.9994        | 99.55                            |

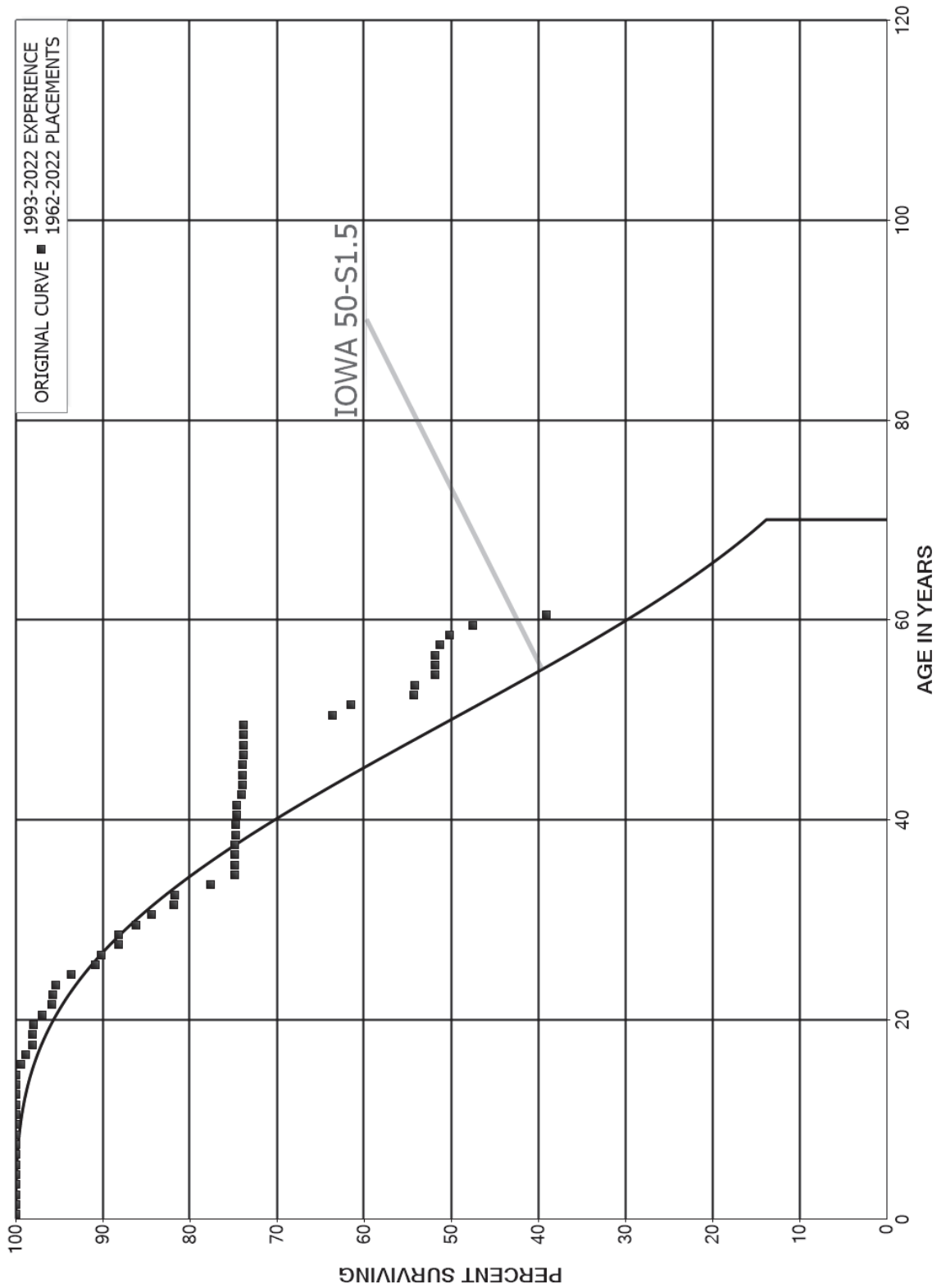
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 352.00 WELLS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 10,895,892                                   | 38,893                                | 0.0036                    | 0.9964        | 99.50                            |
| 40.5                           | 10,091,445                                   | 7,583                                 | 0.0008                    | 0.9992        | 99.14                            |
| 41.5                           | 9,701,464                                    |                                       | 0.0000                    | 1.0000        | 99.07                            |
| 42.5                           | 8,742,557                                    | 193,026                               | 0.0221                    | 0.9779        | 99.07                            |
| 43.5                           | 8,073,392                                    |                                       | 0.0000                    | 1.0000        | 96.88                            |
| 44.5                           | 6,551,847                                    |                                       | 0.0000                    | 1.0000        | 96.88                            |
| 45.5                           | 6,389,052                                    | 110,177                               | 0.0172                    | 0.9828        | 96.88                            |
| 46.5                           | 6,254,877                                    | 671                                   | 0.0001                    | 0.9999        | 95.21                            |
| 47.5                           | 5,995,090                                    |                                       | 0.0000                    | 1.0000        | 95.20                            |
| 48.5                           | 5,934,950                                    |                                       | 0.0000                    | 1.0000        | 95.20                            |
| 49.5                           | 5,910,922                                    | 93,343                                | 0.0158                    | 0.9842        | 95.20                            |
| 50.5                           | 5,284,391                                    | 3,992                                 | 0.0008                    | 0.9992        | 93.69                            |
| 51.5                           | 4,684,540                                    | 415                                   | 0.0001                    | 0.9999        | 93.62                            |
| 52.5                           | 4,536,575                                    |                                       | 0.0000                    | 1.0000        | 93.62                            |
| 53.5                           | 4,536,575                                    | 6,551                                 | 0.0014                    | 0.9986        | 93.62                            |
| 54.5                           | 3,610,862                                    | 4,336                                 | 0.0012                    | 0.9988        | 93.48                            |
| 55.5                           | 3,211,852                                    | 2,330                                 | 0.0007                    | 0.9993        | 93.37                            |
| 56.5                           | 2,849,427                                    | 959                                   | 0.0003                    | 0.9997        | 93.30                            |
| 57.5                           | 2,119,363                                    |                                       | 0.0000                    | 1.0000        | 93.27                            |
| 58.5                           | 2,119,363                                    | 3,911                                 | 0.0018                    | 0.9982        | 93.27                            |
| 59.5                           | 795,475                                      | 2,000                                 | 0.0025                    | 0.9975        | 93.10                            |
| 60.5                           |  |                                       |                           |               | 92.86                            |

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





## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 353.00 LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2022

EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 14,116,378                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 13,658,166                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 14,769,077                                   | 5,593                                 | 0.0004         | 0.9996        | 100.00                           |
| 2.5                            | 16,216,929                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 3.5                            | 15,843,008                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 4.5                            | 16,275,149                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 5.5                            | 16,411,695                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 6.5                            | 16,854,721                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 7.5                            | 14,436,160                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 8.5                            | 14,859,111                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 9.5                            | 15,808,983                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 10.5                           | 15,230,622                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 11.5                           | 15,208,369                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 12.5                           | 15,398,270                                   |                                       | 0.0000         | 1.0000        | 99.96                            |
| 13.5                           | 15,846,878                                   | 859                                   | 0.0001         | 0.9999        | 99.96                            |
| 14.5                           | 15,267,864                                   | 80,141                                | 0.0052         | 0.9948        | 99.96                            |
| 15.5                           | 15,212,980                                   | 93,658                                | 0.0062         | 0.9938        | 99.43                            |
| 16.5                           | 15,092,626                                   | 120,708                               | 0.0080         | 0.9920        | 98.82                            |
| 17.5                           | 14,466,038                                   |                                       | 0.0000         | 1.0000        | 98.03                            |
| 18.5                           | 14,179,620                                   | 3,391                                 | 0.0002         | 0.9998        | 98.03                            |
| 19.5                           | 14,379,126                                   | 150,476                               | 0.0105         | 0.9895        | 98.01                            |
| 20.5                           | 13,914,955                                   | 167,847                               | 0.0121         | 0.9879        | 96.98                            |
| 21.5                           | 13,341,955                                   | 5,902                                 | 0.0004         | 0.9996        | 95.81                            |
| 22.5                           | 12,742,930                                   | 50,120                                | 0.0039         | 0.9961        | 95.77                            |
| 23.5                           | 12,179,031                                   | 221,706                               | 0.0182         | 0.9818        | 95.39                            |
| 24.5                           | 11,626,221                                   | 354,277                               | 0.0305         | 0.9695        | 93.66                            |
| 25.5                           | 11,817,886                                   | 84,403                                | 0.0071         | 0.9929        | 90.80                            |
| 26.5                           | 11,825,084                                   | 261,358                               | 0.0221         | 0.9779        | 90.15                            |
| 27.5                           | 11,783,928                                   |                                       | 0.0000         | 1.0000        | 88.16                            |
| 28.5                           | 11,430,652                                   | 257,109                               | 0.0225         | 0.9775        | 88.16                            |
| 29.5                           | 10,488,112                                   | 212,331                               | 0.0202         | 0.9798        | 86.18                            |
| 30.5                           | 10,383,063                                   | 313,389                               | 0.0302         | 0.9698        | 84.43                            |
| 31.5                           | 8,948,136                                    | 22,765                                | 0.0025         | 0.9975        | 81.88                            |
| 32.5                           | 7,800,173                                    | 384,289                               | 0.0493         | 0.9507        | 81.68                            |
| 33.5                           | 6,549,740                                    | 241,186                               | 0.0368         | 0.9632        | 77.65                            |
| 34.5                           | 6,151,332                                    |                                       | 0.0000         | 1.0000        | 74.79                            |
| 35.5                           | 5,527,379                                    |                                       | 0.0000         | 1.0000        | 74.79                            |
| 36.5                           | 4,924,783                                    | 173                                   | 0.0000         | 1.0000        | 74.79                            |
| 37.5                           | 4,697,037                                    | 1,179                                 | 0.0003         | 0.9997        | 74.79                            |
| 38.5                           | 4,211,345                                    | 1,453                                 | 0.0003         | 0.9997        | 74.77                            |

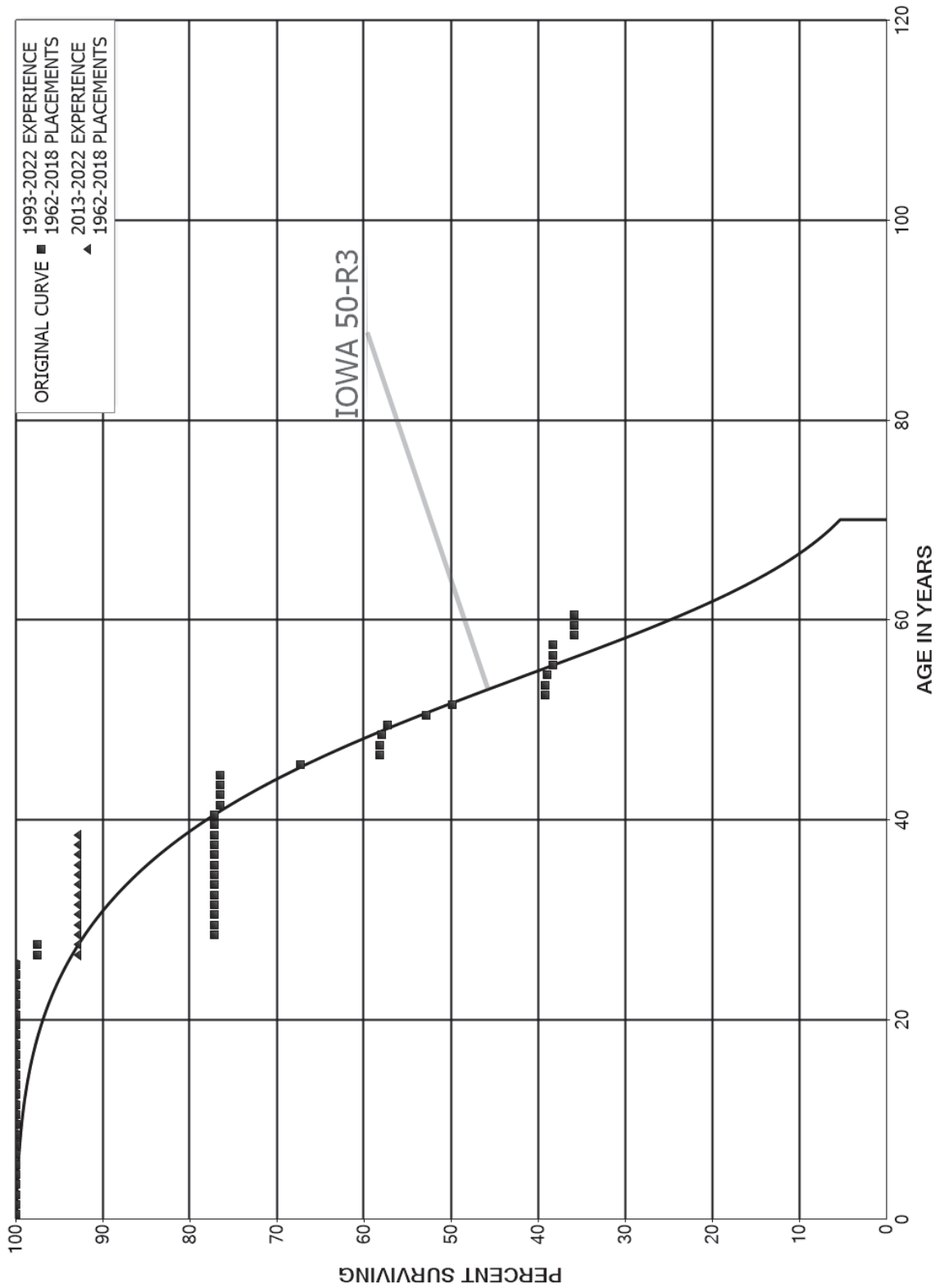
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 353.00 LINES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1962-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,451,789                                    | 5,963                                 | 0.0017                    | 0.9983        | 74.75                            |
| 40.5                           | 3,357,101                                    |                                       | 0.0000                    | 1.0000        | 74.62                            |
| 41.5                           | 3,335,436                                    | 26,206                                | 0.0079                    | 0.9921        | 74.62                            |
| 42.5                           | 3,015,266                                    | 1,590                                 | 0.0005                    | 0.9995        | 74.03                            |
| 43.5                           | 2,730,786                                    | 904                                   | 0.0003                    | 0.9997        | 73.99                            |
| 44.5                           | 2,405,776                                    | 1,816                                 | 0.0008                    | 0.9992        | 73.97                            |
| 45.5                           | 2,367,858                                    | 1,235                                 | 0.0005                    | 0.9995        | 73.91                            |
| 46.5                           | 2,300,475                                    | 1,727                                 | 0.0008                    | 0.9992        | 73.87                            |
| 47.5                           | 2,227,568                                    | 551                                   | 0.0002                    | 0.9998        | 73.82                            |
| 48.5                           | 2,172,065                                    | 350                                   | 0.0002                    | 0.9998        | 73.80                            |
| 49.5                           | 1,836,736                                    | 252,934                               | 0.1377                    | 0.8623        | 73.79                            |
| 50.5                           | 1,580,945                                    | 51,919                                | 0.0328                    | 0.9672        | 63.63                            |
| 51.5                           | 884,446                                      | 104,830                               | 0.1185                    | 0.8815        | 61.54                            |
| 52.5                           | 633,556                                      | 494                                   | 0.0008                    | 0.9992        | 54.24                            |
| 53.5                           | 631,555                                      | 27,242                                | 0.0431                    | 0.9569        | 54.20                            |
| 54.5                           | 478,280                                      |                                       | 0.0000                    | 1.0000        | 51.86                            |
| 55.5                           | 304,173                                      |                                       | 0.0000                    | 1.0000        | 51.86                            |
| 56.5                           | 230,543                                      | 2,578                                 | 0.0112                    | 0.9888        | 51.86                            |
| 57.5                           | 125,407                                      | 2,578                                 | 0.0206                    | 0.9794        | 51.28                            |
| 58.5                           | 122,829                                      | 6,567                                 | 0.0535                    | 0.9465        | 50.23                            |
| 59.5                           | 28,888                                       | 5,157                                 | 0.1785                    | 0.8215        | 47.54                            |
| 60.5                           |  |                                       |                           |               | 39.06                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1962-2018       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,943,247                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,963,783                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 3,173,893                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 3,297,919                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 3,305,570                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 3,332,185                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 3,453,491                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 2,801,271                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 2,785,037                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 2,838,962                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 2,838,962                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 2,803,631                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 2,285,027                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 2,027,681                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,468,749                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 971,080                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 966,352                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 952,754                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 952,754                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 944,327                                      | 0                                     | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 934,039                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 935,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 1,913,909                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 1,901,821                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 1,777,184                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 1,717,423                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 1,799,677                                    | 44,595                                | 0.0248                    | 0.9752        | 100.00                           |
| 26.5                           | 2,570,593                                    |                                       | 0.0000                    | 1.0000        | 97.52                            |
| 27.5                           | 3,475,162                                    | 724,493                               | 0.2085                    | 0.7915        | 97.52                            |
| 28.5                           | 2,671,530                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 29.5                           | 2,874,055                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 30.5                           | 3,083,211                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 31.5                           | 2,929,980                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 32.5                           | 2,805,955                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 33.5                           | 2,805,955                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 34.5                           | 2,805,955                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 35.5                           | 2,712,748                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 36.5                           | 2,706,741                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 37.5                           | 2,702,970                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 38.5                           | 2,671,423                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1962-2018       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,729,880                                    |                                       | 0.0000                    | 1.0000        | 77.19                            |
| 40.5                           | 1,729,880                                    | 14,215                                | 0.0082                    | 0.9918        | 77.19                            |
| 41.5                           | 1,715,665                                    | 2,000                                 | 0.0012                    | 0.9988        | 76.56                            |
| 42.5                           | 1,713,665                                    |                                       | 0.0000                    | 1.0000        | 76.47                            |
| 43.5                           | 1,713,665                                    |                                       | 0.0000                    | 1.0000        | 76.47                            |
| 44.5                           | 1,713,665                                    | 206,045                               | 0.1202                    | 0.8798        | 76.47                            |
| 45.5                           | 1,507,620                                    | 204,758                               | 0.1358                    | 0.8642        | 67.27                            |
| 46.5                           | 1,302,862                                    |                                       | 0.0000                    | 1.0000        | 58.14                            |
| 47.5                           | 1,302,862                                    | 3,045                                 | 0.0023                    | 0.9977        | 58.14                            |
| 48.5                           | 1,299,817                                    | 15,496                                | 0.0119                    | 0.9881        | 58.00                            |
| 49.5                           | 1,279,733                                    | 99,878                                | 0.0780                    | 0.9220        | 57.31                            |
| 50.5                           | 1,179,855                                    | 67,661                                | 0.0573                    | 0.9427        | 52.84                            |
| 51.5                           | 1,073,967                                    | 230,273                               | 0.2144                    | 0.7856        | 49.81                            |
| 52.5                           | 843,694                                      |                                       | 0.0000                    | 1.0000        | 39.13                            |
| 53.5                           | 843,694                                      | 4,567                                 | 0.0054                    | 0.9946        | 39.13                            |
| 54.5                           | 833,718                                      | 14,387                                | 0.0173                    | 0.9827        | 38.92                            |
| 55.5                           | 801,980                                      |                                       | 0.0000                    | 1.0000        | 38.24                            |
| 56.5                           | 123,618                                      |                                       | 0.0000                    | 1.0000        | 38.24                            |
| 57.5                           | 16,856                                       | 1,064                                 | 0.0631                    | 0.9369        | 38.24                            |
| 58.5                           | 15,792                                       |                                       | 0.0000                    | 1.0000        | 35.83                            |
| 59.5                           | 15,792                                       |                                       | 0.0000                    | 1.0000        | 35.83                            |
| 60.5                           |  |                                       |                           |               | 35.83                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2018

EXPERIENCE BAND 2013-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 748,852                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 789,954                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 1,273,550                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,544,854                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 1,544,854                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 2,042,302                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 1,971,903                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 1,313,676                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 1,293,670                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 1,293,670                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 1,293,670                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 1,252,569                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 768,973                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 497,669                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 523,809                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 14.5                           | 94,710                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 15.5                           | 94,710                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 16.5                           | 94,710                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 17.5                           | 209,286                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 18.5                           | 282,654                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 19.5                           | 282,654                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 20.5                           | 294,762                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 21.5                           | 489,997                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 22.5                           | 614,022                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 23.5                           | 587,882                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 24.5                           | 519,312                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 25.5                           | 612,519                                      | 44,595                                | 0.0728         | 0.9272        | 100.00                           |
| 26.5                           | 573,931                                      |                                       | 0.0000         | 1.0000        | 92.72                            |
| 27.5                           | 463,126                                      |                                       | 0.0000         | 1.0000        | 92.72                            |
| 28.5                           | 421,305                                      |                                       | 0.0000         | 1.0000        | 92.72                            |
| 29.5                           | 421,305                                      |                                       | 0.0000         | 1.0000        | 92.72                            |
| 30.5                           | 409,197                                      |                                       | 0.0000         | 1.0000        | 92.72                            |
| 31.5                           | 258,558                                      |                                       | 0.0000         | 1.0000        | 92.72                            |
| 32.5                           | 134,532                                      |                                       | 0.0000         | 1.0000        | 92.72                            |
| 33.5                           | 134,532                                      |                                       | 0.0000         | 1.0000        | 92.72                            |
| 34.5                           | 134,532                                      |                                       | 0.0000         | 1.0000        | 92.72                            |
| 35.5                           | 41,325                                       |                                       | 0.0000         | 1.0000        | 92.72                            |
| 36.5                           | 35,318                                       |                                       | 0.0000         | 1.0000        | 92.72                            |
| 37.5                           | 31,547                                       |                                       | 0.0000         | 1.0000        | 92.72                            |
| 38.5                           |  |                                       |                |               | 92.72                            |

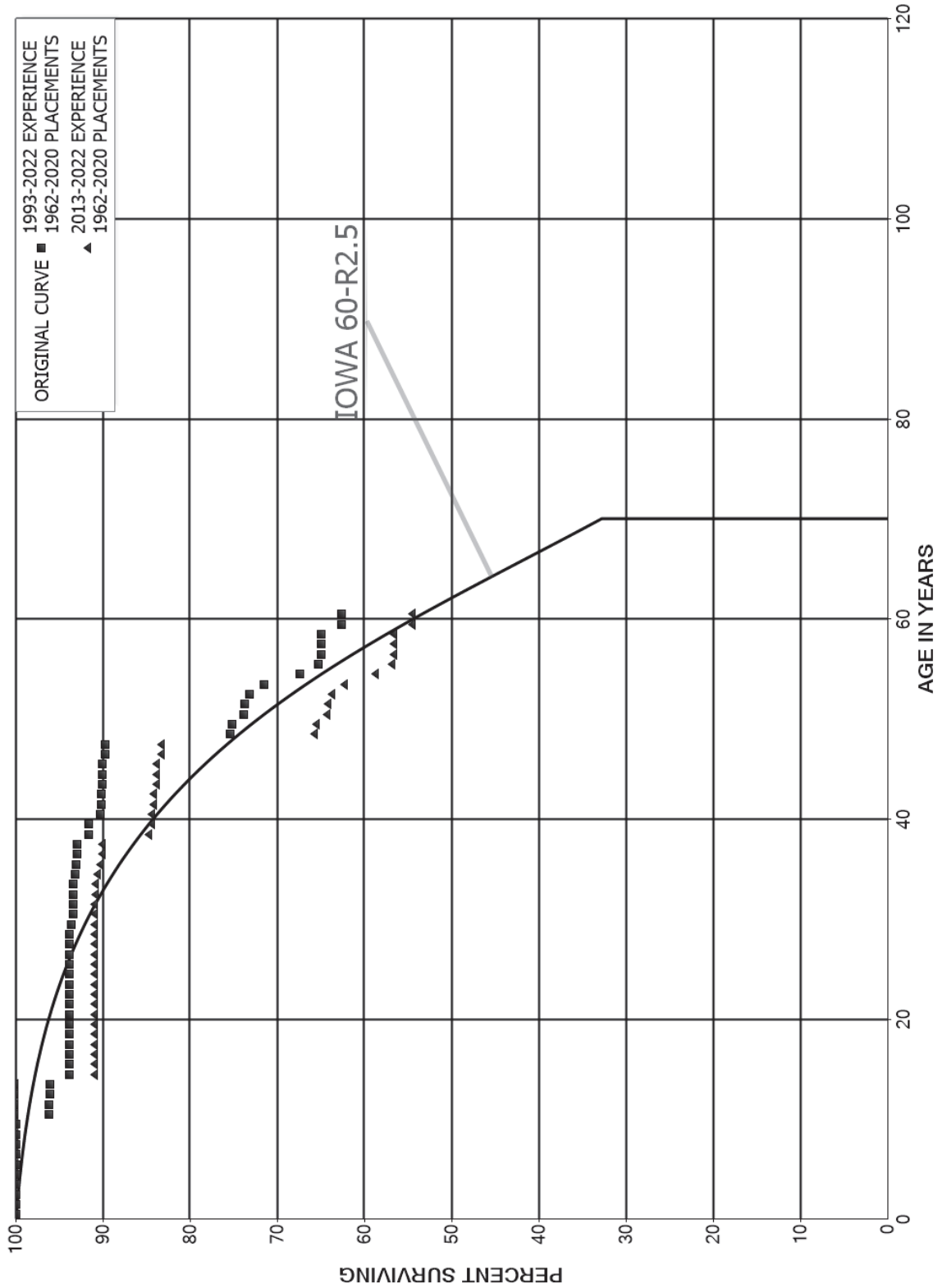
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1962-2018       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 4,589  |                                       | 0.0000                    |               |                                  |
| 40.5                           | 6,508  |                                       | 0.0000                    |               |                                  |
| 41.5                           | 50,568                                       |                                       | 0.0000                    |               |                                  |
| 42.5                           | 65,317                                       |                                       | 0.0000                    |               |                                  |
| 43.5                           | 65,317                                       |                                       | 0.0000                    |               |                                  |
| 44.5                           | 74,126                                       | 223                                   | 0.0030                    |               |                                  |
| 45.5                           | 141,942                                      | 3,096                                 | 0.0218                    |               |                                  |
| 46.5                           | 989,650                                      |                                       | 0.0000                    |               |                                  |
| 47.5                           | 1,269,302                                    | 1,295                                 | 0.0010                    |               |                                  |
| 48.5                           | 1,268,007                                    | 15,496                                | 0.0122                    |               |                                  |
| 49.5                           | 1,247,922                                    | 98,378                                | 0.0788                    |               |                                  |
| 50.5                           | 1,179,855                                    | 67,661                                | 0.0573                    |               |                                  |
| 51.5                           | 1,073,967                                    | 230,273                               | 0.2144                    |               |                                  |
| 52.5                           | 843,694                                      |                                       | 0.0000                    |               |                                  |
| 53.5                           | 843,694                                      | 4,567                                 | 0.0054                    |               |                                  |
| 54.5                           | 833,718                                      | 14,387                                | 0.0173                    |               |                                  |
| 55.5                           | 801,980                                      |                                       | 0.0000                    |               |                                  |
| 56.5                           | 123,618                                      |                                       | 0.0000                    |               |                                  |
| 57.5                           | 16,856                                       | 1,064                                 | 0.0631                    |               |                                  |
| 58.5                           | 15,792                                       |                                       | 0.0000                    |               |                                  |
| 59.5                           | 15,792                                       |                                       | 0.0000                    |               |                                  |
| 60.5                           |  |                                       |                           |               |                                  |

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





## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1962-2020       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,327,341                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,364,651                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,366,266                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,544,980                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,622,687                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,556,924                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 2,187,008                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 2,297,894                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 2,297,671                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 2,366,491                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 2,015,464                                    | 76,317                                | 0.0379                    | 0.9621        | 100.00                           |
| 10.5                           | 1,857,163                                    |                                       | 0.0000                    | 1.0000        | 96.21                            |
| 11.5                           | 1,678,984                                    | 1,850                                 | 0.0011                    | 0.9989        | 96.21                            |
| 12.5                           | 1,680,548                                    |                                       | 0.0000                    | 1.0000        | 96.11                            |
| 13.5                           | 1,683,113                                    | 40,087                                | 0.0238                    | 0.9762        | 96.11                            |
| 14.5                           | 1,657,732                                    | 0                                     | 0.0000                    | 1.0000        | 93.82                            |
| 15.5                           | 1,658,729                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 16.5                           | 1,658,729                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 17.5                           | 1,711,775                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 18.5                           | 1,711,554                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 19.5                           | 1,522,822                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 20.5                           | 1,493,121                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 21.5                           | 1,493,553                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 22.5                           | 1,527,189                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 23.5                           | 1,558,184                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 24.5                           | 1,598,879                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 25.5                           | 1,379,096                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 26.5                           | 1,399,430                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 27.5                           | 1,495,161                                    |                                       | 0.0000                    | 1.0000        | 93.82                            |
| 28.5                           | 1,495,161                                    | 3,075                                 | 0.0021                    | 0.9979        | 93.82                            |
| 29.5                           | 1,626,899                                    | 4,239                                 | 0.0026                    | 0.9974        | 93.63                            |
| 30.5                           | 1,609,160                                    |                                       | 0.0000                    | 1.0000        | 93.38                            |
| 31.5                           | 1,607,766                                    | 615                                   | 0.0004                    | 0.9996        | 93.38                            |
| 32.5                           | 1,607,152                                    |                                       | 0.0000                    | 1.0000        | 93.35                            |
| 33.5                           | 1,529,444                                    | 2,644                                 | 0.0017                    | 0.9983        | 93.35                            |
| 34.5                           | 1,526,800                                    | 2,527                                 | 0.0017                    | 0.9983        | 93.18                            |
| 35.5                           | 881,280                                      | 565                                   | 0.0006                    | 0.9994        | 93.03                            |
| 36.5                           | 845,788                                      |                                       | 0.0000                    | 1.0000        | 92.97                            |
| 37.5                           | 845,788                                      | 12,260                                | 0.0145                    | 0.9855        | 92.97                            |
| 38.5                           | 765,324                                      | 464                                   | 0.0006                    | 0.9994        | 91.62                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1962-2020       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 757,341                                      | 10,400                                | 0.0137                    | 0.9863        | 91.57                            |
| 40.5                           | 706,816                                      | 701                                   | 0.0010                    | 0.9990        | 90.31                            |
| 41.5                           | 703,557                                      |                                       | 0.0000                    | 1.0000        | 90.22                            |
| 42.5                           | 700,709                                      | 1,204                                 | 0.0017                    | 0.9983        | 90.22                            |
| 43.5                           | 696,940                                      |                                       | 0.0000                    | 1.0000        | 90.07                            |
| 44.5                           | 682,234                                      |                                       | 0.0000                    | 1.0000        | 90.07                            |
| 45.5                           | 681,701                                      | 2,770                                 | 0.0041                    | 0.9959        | 90.07                            |
| 46.5                           | 678,931                                      |                                       | 0.0000                    | 1.0000        | 89.70                            |
| 47.5                           | 626,585                                      | 99,968                                | 0.1595                    | 0.8405        | 89.70                            |
| 48.5                           | 526,617                                      | 1,713                                 | 0.0033                    | 0.9967        | 75.39                            |
| 49.5                           | 442,981                                      | 7,878                                 | 0.0178                    | 0.9822        | 75.14                            |
| 50.5                           | 435,104                                      | 789                                   | 0.0018                    | 0.9982        | 73.81                            |
| 51.5                           | 433,883                                      | 2,889                                 | 0.0067                    | 0.9933        | 73.67                            |
| 52.5                           | 404,886                                      | 9,310                                 | 0.0230                    | 0.9770        | 73.18                            |
| 53.5                           | 320,434                                      | 18,349                                | 0.0573                    | 0.9427        | 71.50                            |
| 54.5                           | 270,530                                      | 8,447                                 | 0.0312                    | 0.9688        | 67.41                            |
| 55.5                           | 236,234                                      | 1,278                                 | 0.0054                    | 0.9946        | 65.30                            |
| 56.5                           | 217,937                                      |                                       | 0.0000                    | 1.0000        | 64.95                            |
| 57.5                           | 116,299                                      |                                       | 0.0000                    | 1.0000        | 64.95                            |
| 58.5                           | 116,299                                      | 4,239                                 | 0.0364                    | 0.9636        | 64.95                            |
| 59.5                           | 14,853                                       |                                       | 0.0000                    | 1.0000        | 62.58                            |
| 60.5                           |  |                                       |                           |               | 62.58                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1962-2020       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,278,787                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,419,563                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,419,563                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 574,892                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 574,892                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 509,128                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 509,128                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 509,128                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 508,906                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 508,906                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 552,268                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 417,729                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 417,729                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 417,729                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 436,419                                      | 40,087                                | 0.0919                    | 0.9081        | 100.00                           |
| 14.5                           | 396,331                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 15.5                           | 643,855                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 16.5                           | 643,855                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 17.5                           | 643,855                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 18.5                           | 643,855                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 19.5                           | 272,450                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 20.5                           | 303,523                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 21.5                           | 304,917                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 22.5                           | 304,917                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 23.5                           | 363,936                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 24.5                           | 363,936                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 25.5                           | 761,932                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 26.5                           | 796,858                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 27.5                           | 796,858                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 28.5                           | 865,677                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 29.5                           | 873,196                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 30.5                           | 894,678                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 31.5                           | 895,843                                      | 615                                   | 0.0007                    | 0.9993        | 90.81                            |
| 32.5                           | 898,641                                      |                                       | 0.0000                    | 1.0000        | 90.75                            |
| 33.5                           | 823,499                                      | 2,644                                 | 0.0032                    | 0.9968        | 90.75                            |
| 34.5                           | 835,560                                      | 2,527                                 | 0.0030                    | 0.9970        | 90.46                            |
| 35.5                           | 191,037                                      | 565                                   | 0.0030                    | 0.9970        | 90.19                            |
| 36.5                           | 155,546                                      |                                       | 0.0000                    | 1.0000        | 89.92                            |
| 37.5                           | 208,592                                      | 12,260                                | 0.0588                    | 0.9412        | 89.92                            |
| 38.5                           | 128,127                                      | 464                                   | 0.0036                    | 0.9964        | 84.64                            |

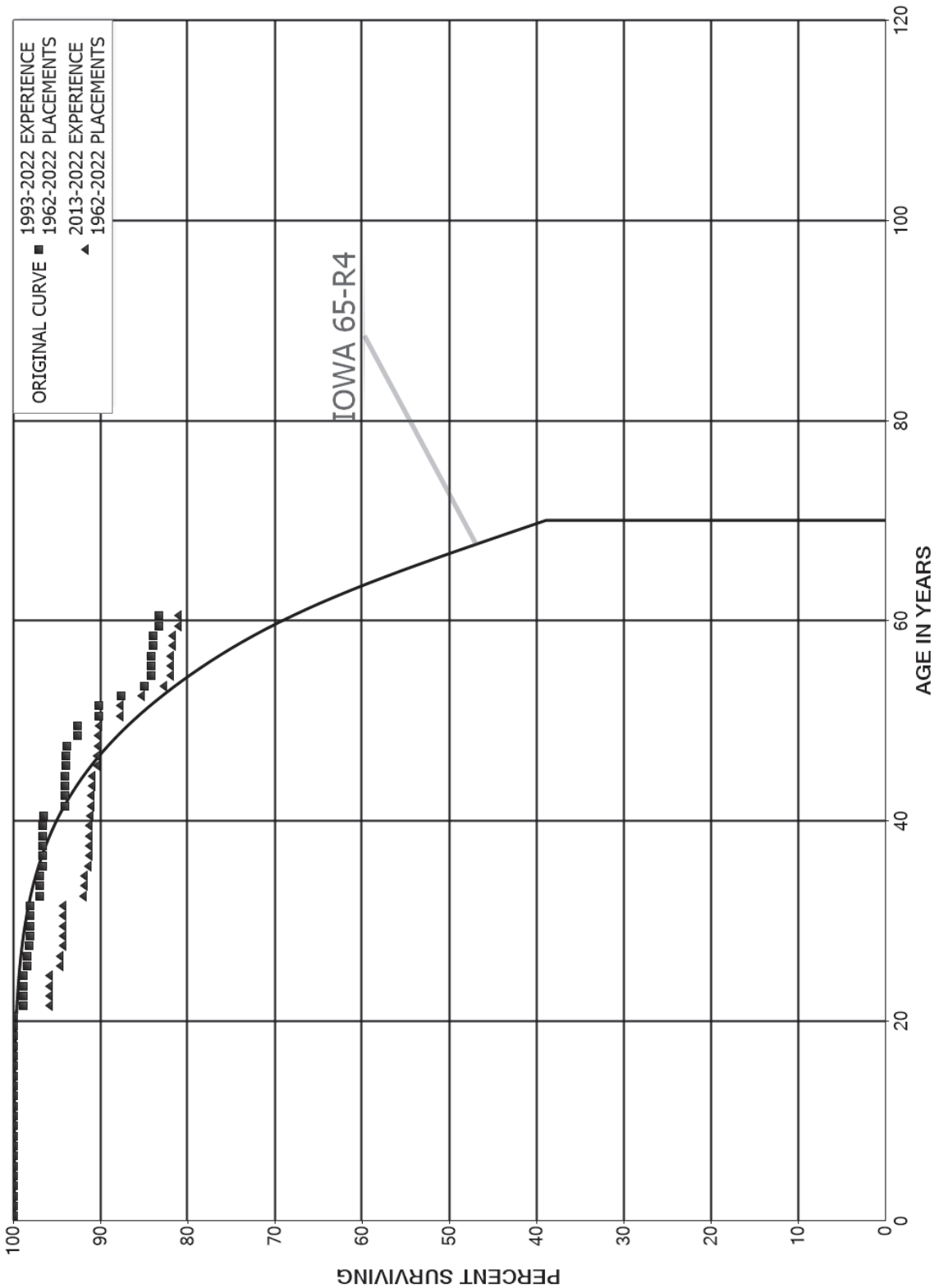
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1962-2020       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 302,739                                      |                                       | 0.0000                    | 1.0000        | 84.33                            |
| 40.5                           | 258,851                                      | 701                                   | 0.0027                    | 0.9973        | 84.33                            |
| 41.5                           | 256,023                                      |                                       | 0.0000                    | 1.0000        | 84.10                            |
| 42.5                           | 286,598                                      | 1,204                                 | 0.0042                    | 0.9958        | 84.10                            |
| 43.5                           | 357,970                                      |                                       | 0.0000                    | 1.0000        | 83.75                            |
| 44.5                           | 377,534                                      |                                       | 0.0000                    | 1.0000        | 83.75                            |
| 45.5                           | 404,742                                      | 2,770                                 | 0.0068                    | 0.9932        | 83.75                            |
| 46.5                           | 419,231                                      |                                       | 0.0000                    | 1.0000        | 83.17                            |
| 47.5                           | 472,201                                      | 99,968                                | 0.2117                    | 0.7883        | 83.17                            |
| 48.5                           | 372,233                                      | 1,012                                 | 0.0027                    | 0.9973        | 65.57                            |
| 49.5                           | 419,171                                      | 7,878                                 | 0.0188                    | 0.9812        | 65.39                            |
| 50.5                           | 435,104                                      | 789                                   | 0.0018                    | 0.9982        | 64.16                            |
| 51.5                           | 433,883                                      | 2,889                                 | 0.0067                    | 0.9933        | 64.04                            |
| 52.5                           | 404,886                                      | 9,310                                 | 0.0230                    | 0.9770        | 63.62                            |
| 53.5                           | 320,434                                      | 18,349                                | 0.0573                    | 0.9427        | 62.15                            |
| 54.5                           | 270,530                                      | 8,447                                 | 0.0312                    | 0.9688        | 58.59                            |
| 55.5                           | 236,234                                      | 1,278                                 | 0.0054                    | 0.9946        | 56.76                            |
| 56.5                           | 217,937                                      |                                       | 0.0000                    | 1.0000        | 56.46                            |
| 57.5                           | 116,299                                      |                                       | 0.0000                    | 1.0000        | 56.46                            |
| 58.5                           | 116,299                                      | 4,239                                 | 0.0364                    | 0.9636        | 56.46                            |
| 59.5                           | 14,853                                       |                                       | 0.0000                    | 1.0000        | 54.40                            |
| 60.5                           |  |                                       |                           |               | 54.40                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 356.00 PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1962-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 6,644,891                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 6,706,926                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 7,253,018                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 7,215,144                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 5,420,616                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 5,439,529                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 5,762,556                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 4,078,537                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 3,979,550                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 5,686,844                                    | 3,526                                 | 0.0006                    | 0.9994        | 100.00                           |
| 9.5                            | 5,682,790                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 10.5                           | 5,805,380                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 11.5                           | 5,177,700                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 12.5                           | 5,590,711                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 13.5                           | 5,594,846                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 14.5                           | 5,594,846                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 15.5                           | 5,613,069                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 16.5                           | 5,664,259                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 17.5                           | 5,424,959                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 18.5                           | 5,360,621                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 19.5                           | 5,375,255                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 20.5                           | 5,404,972                                    | 56,924                                | 0.0105                    | 0.9895        | 99.94                            |
| 21.5                           | 5,389,258                                    |                                       | 0.0000                    | 1.0000        | 98.89                            |
| 22.5                           | 5,389,258                                    |                                       | 0.0000                    | 1.0000        | 98.89                            |
| 23.5                           | 5,444,652                                    |                                       | 0.0000                    | 1.0000        | 98.89                            |
| 24.5                           | 5,259,792                                    | 25,528                                | 0.0049                    | 0.9951        | 98.89                            |
| 25.5                           | 5,648,484                                    |                                       | 0.0000                    | 1.0000        | 98.41                            |
| 26.5                           | 5,658,166                                    | 14,063                                | 0.0025                    | 0.9975        | 98.41                            |
| 27.5                           | 5,672,007                                    | 3,762                                 | 0.0007                    | 0.9993        | 98.16                            |
| 28.5                           | 5,563,003                                    |                                       | 0.0000                    | 1.0000        | 98.10                            |
| 29.5                           | 6,087,774                                    |                                       | 0.0000                    | 1.0000        | 98.10                            |
| 30.5                           | 6,075,609                                    | 1,991                                 | 0.0003                    | 0.9997        | 98.10                            |
| 31.5                           | 5,226,108                                    | 56,343                                | 0.0108                    | 0.9892        | 98.06                            |
| 32.5                           | 5,146,500                                    | 4,126                                 | 0.0008                    | 0.9992        | 97.01                            |
| 33.5                           | 5,084,538                                    |                                       | 0.0000                    | 1.0000        | 96.93                            |
| 34.5                           | 5,065,624                                    | 14,128                                | 0.0028                    | 0.9972        | 96.93                            |
| 35.5                           | 4,742,598                                    | 4,108                                 | 0.0009                    | 0.9991        | 96.66                            |
| 36.5                           | 4,737,654                                    |                                       | 0.0000                    | 1.0000        | 96.57                            |
| 37.5                           | 4,711,794                                    |                                       | 0.0000                    | 1.0000        | 96.57                            |
| 38.5                           | 3,034,637                                    |                                       | 0.0000                    | 1.0000        | 96.57                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 356.00 PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1962-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,958,913                                    | 943                                   | 0.0003                    | 0.9997        | 96.57                            |
| 40.5                           | 2,907,141                                    | 75,333                                | 0.0259                    | 0.9741        | 96.54                            |
| 41.5                           | 2,804,955                                    |                                       | 0.0000                    | 1.0000        | 94.04                            |
| 42.5                           | 2,200,136                                    | 226                                   | 0.0001                    | 0.9999        | 94.04                            |
| 43.5                           | 2,198,083                                    |                                       | 0.0000                    | 1.0000        | 94.03                            |
| 44.5                           | 2,198,083                                    | 1,551                                 | 0.0007                    | 0.9993        | 94.03                            |
| 45.5                           | 2,147,710                                    |                                       | 0.0000                    | 1.0000        | 93.97                            |
| 46.5                           | 2,097,464                                    | 2,890                                 | 0.0014                    | 0.9986        | 93.97                            |
| 47.5                           | 2,089,877                                    | 27,000                                | 0.0129                    | 0.9871        | 93.84                            |
| 48.5                           | 2,062,877                                    | 201                                   | 0.0001                    | 0.9999        | 92.62                            |
| 49.5                           | 2,048,268                                    | 54,305                                | 0.0265                    | 0.9735        | 92.62                            |
| 50.5                           | 1,959,098                                    |                                       | 0.0000                    | 1.0000        | 90.16                            |
| 51.5                           | 1,936,132                                    | 54,833                                | 0.0283                    | 0.9717        | 90.16                            |
| 52.5                           | 1,881,300                                    | 56,366                                | 0.0300                    | 0.9700        | 87.61                            |
| 53.5                           | 1,803,030                                    | 16,503                                | 0.0092                    | 0.9908        | 84.98                            |
| 54.5                           | 1,786,527                                    |                                       | 0.0000                    | 1.0000        | 84.20                            |
| 55.5                           | 1,498,605                                    |                                       | 0.0000                    | 1.0000        | 84.20                            |
| 56.5                           | 724,326                                      | 1,775                                 | 0.0025                    | 0.9975        | 84.20                            |
| 57.5                           | 535,870                                      |                                       | 0.0000                    | 1.0000        | 84.00                            |
| 58.5                           | 535,870                                      | 4,785                                 | 0.0089                    | 0.9911        | 84.00                            |
| 59.5                           | 77,658                                       |                                       | 0.0000                    | 1.0000        | 83.25                            |
| 60.5                           |  |                                       |                           |               | 83.25                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 356.00 PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1962-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 4,241,472                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 4,163,526                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 4,539,036                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 4,669,706                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 2,817,342                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 2,817,342                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 2,847,940                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,163,085                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,222,896                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,232,071                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,151,693                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,159,260                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 504,728                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 312,919                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 312,919                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 497,779                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 467,181                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 1,234,716                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 1,239,345                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 1,194,458                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 1,203,783                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 1,325,078                                    | 56,924                                | 0.0430                    | 0.9570        | 100.00                           |
| 21.5                           | 2,118,418                                    |                                       | 0.0000                    | 1.0000        | 95.70                            |
| 22.5                           | 2,141,683                                    |                                       | 0.0000                    | 1.0000        | 95.70                            |
| 23.5                           | 2,199,519                                    |                                       | 0.0000                    | 1.0000        | 95.70                            |
| 24.5                           | 2,033,573                                    | 25,528                                | 0.0126                    | 0.9874        | 95.70                            |
| 25.5                           | 2,331,071                                    |                                       | 0.0000                    | 1.0000        | 94.50                            |
| 26.5                           | 1,589,901                                    | 5,063                                 | 0.0032                    | 0.9968        | 94.50                            |
| 27.5                           | 1,429,559                                    |                                       | 0.0000                    | 1.0000        | 94.20                            |
| 28.5                           | 3,133,685                                    |                                       | 0.0000                    | 1.0000        | 94.20                            |
| 29.5                           | 3,204,211                                    |                                       | 0.0000                    | 1.0000        | 94.20                            |
| 30.5                           | 3,165,217                                    | 1,991                                 | 0.0006                    | 0.9994        | 94.20                            |
| 31.5                           | 2,344,876                                    | 56,343                                | 0.0240                    | 0.9760        | 94.14                            |
| 32.5                           | 2,870,088                                    | 4,126                                 | 0.0014                    | 0.9986        | 91.88                            |
| 33.5                           | 2,809,953                                    |                                       | 0.0000                    | 1.0000        | 91.75                            |
| 34.5                           | 2,791,039                                    | 14,128                                | 0.0051                    | 0.9949        | 91.75                            |
| 35.5                           | 2,516,834                                    | 4,108                                 | 0.0016                    | 0.9984        | 91.28                            |
| 36.5                           | 2,563,080                                    |                                       | 0.0000                    | 1.0000        | 91.13                            |
| 37.5                           | 2,542,249                                    |                                       | 0.0000                    | 1.0000        | 91.13                            |
| 38.5                           | 865,092                                      |                                       | 0.0000                    | 1.0000        | 91.13                            |



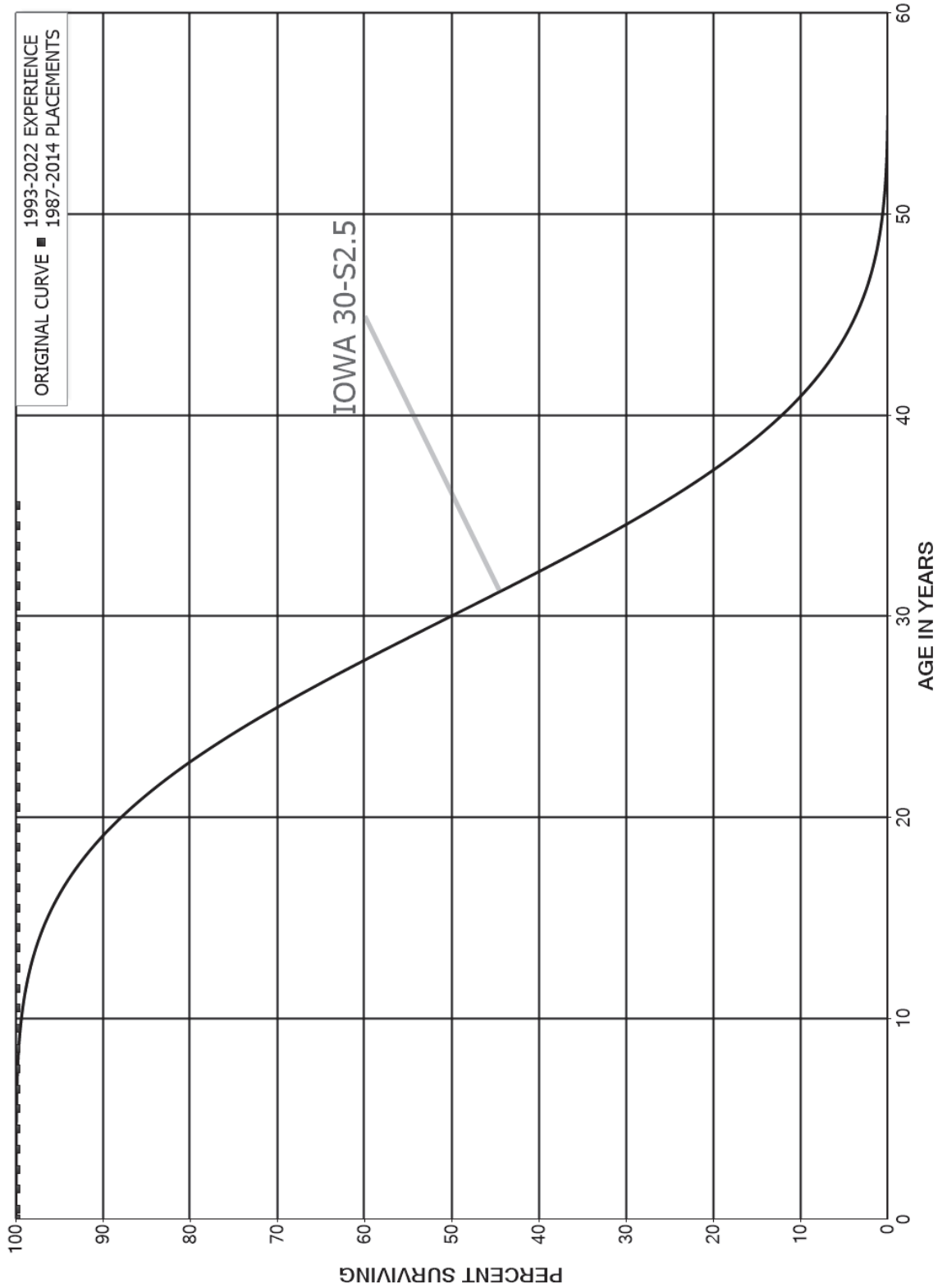
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 356.00 PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1962-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 804,003                                      | 943                                   | 0.0012                    | 0.9988        | 91.13                            |  |
| 40.5                           | 789,513                                      | 333                                   | 0.0004                    | 0.9996        | 91.03                            |  |
| 41.5                           | 803,537                                      |                                       | 0.0000                    | 1.0000        | 90.99                            |  |
| 42.5                           | 198,718                                      | 226                                   | 0.0011                    | 0.9989        | 90.99                            |  |
| 43.5                           | 252,059                                      |                                       | 0.0000                    | 1.0000        | 90.89                            |  |
| 44.5                           | 252,059                                      | 1,551                                 | 0.0062                    | 0.9938        | 90.89                            |  |
| 45.5                           | 550,644                                      |                                       | 0.0000                    | 1.0000        | 90.33                            |  |
| 46.5                           | 1,274,676                                    | 2,890                                 | 0.0023                    | 0.9977        | 90.33                            |  |
| 47.5                           | 1,478,124                                    |                                       | 0.0000                    | 1.0000        | 90.12                            |  |
| 48.5                           | 1,478,124                                    | 201                                   | 0.0001                    | 0.9999        | 90.12                            |  |
| 49.5                           | 1,970,611                                    | 54,305                                | 0.0276                    | 0.9724        | 90.11                            |  |
| 50.5                           | 1,959,098                                    |                                       | 0.0000                    | 1.0000        | 87.63                            |  |
| 51.5                           | 1,936,132                                    | 54,833                                | 0.0283                    | 0.9717        | 87.63                            |  |
| 52.5                           | 1,881,300                                    | 56,366                                | 0.0300                    | 0.9700        | 85.15                            |  |
| 53.5                           | 1,803,030                                    | 16,503                                | 0.0092                    | 0.9908        | 82.59                            |  |
| 54.5                           | 1,786,527                                    |                                       | 0.0000                    | 1.0000        | 81.84                            |  |
| 55.5                           | 1,498,605                                    |                                       | 0.0000                    | 1.0000        | 81.84                            |  |
| 56.5                           | 724,326                                      | 1,775                                 | 0.0025                    | 0.9975        | 81.84                            |  |
| 57.5                           | 535,870                                      |                                       | 0.0000                    | 1.0000        | 81.64                            |  |
| 58.5                           | 535,870                                      | 4,785                                 | 0.0089                    | 0.9911        | 81.64                            |  |
| 59.5                           | 77,658                                       |                                       | 0.0000                    | 1.0000        | 80.91                            |  |
| 60.5                           |  |                                       |                           |               | 80.91                            |  |

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



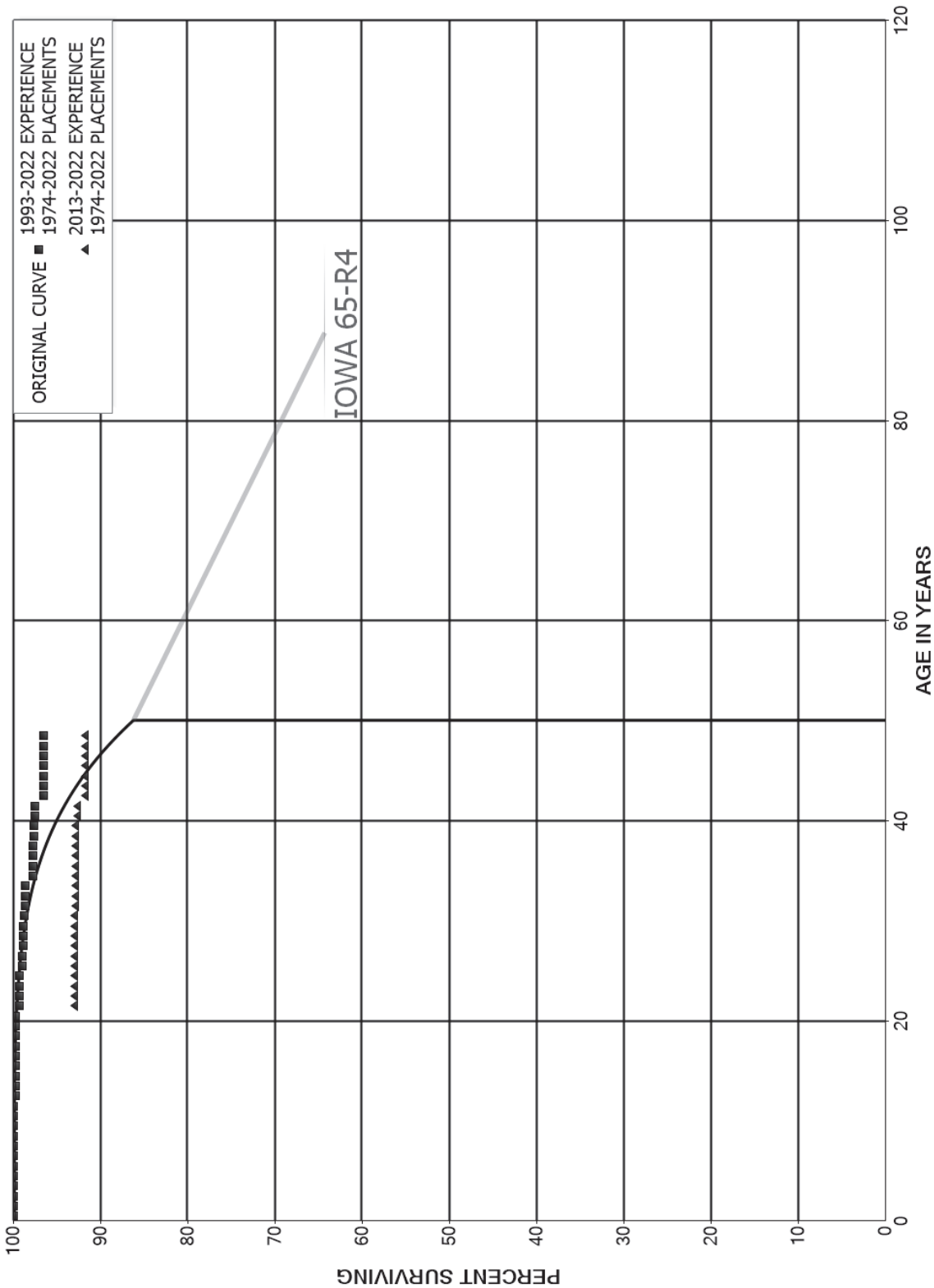
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 357.00 OTHER EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1987-2014       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 335,007                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 373,655                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 378,280                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 400,876                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 406,481                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 406,481                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,011,375                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,011,375                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,011,375                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 967,736                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 929,089                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 924,464                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 901,868                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 896,263                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 896,263                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           |  |                                       |                           |               | 100.00                           |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2022

EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 3,813,909                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 3,676,135                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 3,676,961                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 3,629,502                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 2,567,539                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 2,571,754                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 2,675,315                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 2,152,954                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 1,359,920                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 1,750,516                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 1,777,074                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 2,149,633                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 5,460,185                                    | 13,023                                | 0.0024         | 0.9976        | 100.00                           |
| 12.5                           | 5,533,439                                    |                                       | 0.0000         | 1.0000        | 99.76                            |
| 13.5                           | 5,678,135                                    |                                       | 0.0000         | 1.0000        | 99.76                            |
| 14.5                           | 5,682,176                                    |                                       | 0.0000         | 1.0000        | 99.76                            |
| 15.5                           | 5,696,190                                    |                                       | 0.0000         | 1.0000        | 99.76                            |
| 16.5                           | 5,696,190                                    |                                       | 0.0000         | 1.0000        | 99.76                            |
| 17.5                           | 5,684,903                                    |                                       | 0.0000         | 1.0000        | 99.76                            |
| 18.5                           | 6,961,344                                    |                                       | 0.0000         | 1.0000        | 99.76                            |
| 19.5                           | 6,961,344                                    |                                       | 0.0000         | 1.0000        | 99.76                            |
| 20.5                           | 6,961,344                                    | 30,143                                | 0.0043         | 0.9957        | 99.76                            |
| 21.5                           | 6,931,202                                    |                                       | 0.0000         | 1.0000        | 99.33                            |
| 22.5                           | 6,931,202                                    |                                       | 0.0000         | 1.0000        | 99.33                            |
| 23.5                           | 6,741,982                                    |                                       | 0.0000         | 1.0000        | 99.33                            |
| 24.5                           | 6,741,982                                    | 24,308                                | 0.0036         | 0.9964        | 99.33                            |
| 25.5                           | 6,717,673                                    |                                       | 0.0000         | 1.0000        | 98.97                            |
| 26.5                           | 6,717,673                                    | 10,000                                | 0.0015         | 0.9985        | 98.97                            |
| 27.5                           | 6,707,673                                    |                                       | 0.0000         | 1.0000        | 98.82                            |
| 28.5                           | 6,707,673                                    | 223                                   | 0.0000         | 1.0000        | 98.82                            |
| 29.5                           | 6,666,560                                    | 10,000                                | 0.0015         | 0.9985        | 98.82                            |
| 30.5                           | 6,656,560                                    | 797                                   | 0.0001         | 0.9999        | 98.67                            |
| 31.5                           | 6,655,763                                    |                                       | 0.0000         | 1.0000        | 98.66                            |
| 32.5                           | 6,655,763                                    |                                       | 0.0000         | 1.0000        | 98.66                            |
| 33.5                           | 6,655,763                                    | 64,249                                | 0.0097         | 0.9903        | 98.66                            |
| 34.5                           | 6,576,012                                    |                                       | 0.0000         | 1.0000        | 97.71                            |
| 35.5                           | 6,460,442                                    |                                       | 0.0000         | 1.0000        | 97.71                            |
| 36.5                           | 6,460,442                                    | 1,224                                 | 0.0002         | 0.9998        | 97.71                            |
| 37.5                           | 6,200,899                                    | 1,486                                 | 0.0002         | 0.9998        | 97.69                            |
| 38.5                           | 5,760,543                                    |                                       | 0.0000         | 1.0000        | 97.67                            |

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

| PLACEMENT BAND 1974-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 5,693,586                                    | 8,625                                 | 0.0015                    | 0.9985        | 97.67                            |
| 40.5                           | 5,312,401                                    | 900                                   | 0.0002                    | 0.9998        | 97.52                            |
| 41.5                           | 1,973,135                                    | 20,433                                | 0.0104                    | 0.9896        | 97.50                            |
| 42.5                           | 1,778,443                                    |                                       | 0.0000                    | 1.0000        | 96.49                            |
| 43.5                           | 1,494,620                                    |                                       | 0.0000                    | 1.0000        | 96.49                            |
| 44.5                           | 1,490,579                                    |                                       | 0.0000                    | 1.0000        | 96.49                            |
| 45.5                           | 1,476,565                                    |                                       | 0.0000                    | 1.0000        | 96.49                            |
| 46.5                           | 1,476,565                                    |                                       | 0.0000                    | 1.0000        | 96.49                            |
| 47.5                           | 1,476,565                                    |                                       | 0.0000                    | 1.0000        | 96.49                            |
| 48.5                           |  |                                       |                           |               | 96.49                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1974-2022

## EXPERIENCE BAND 2013-2022

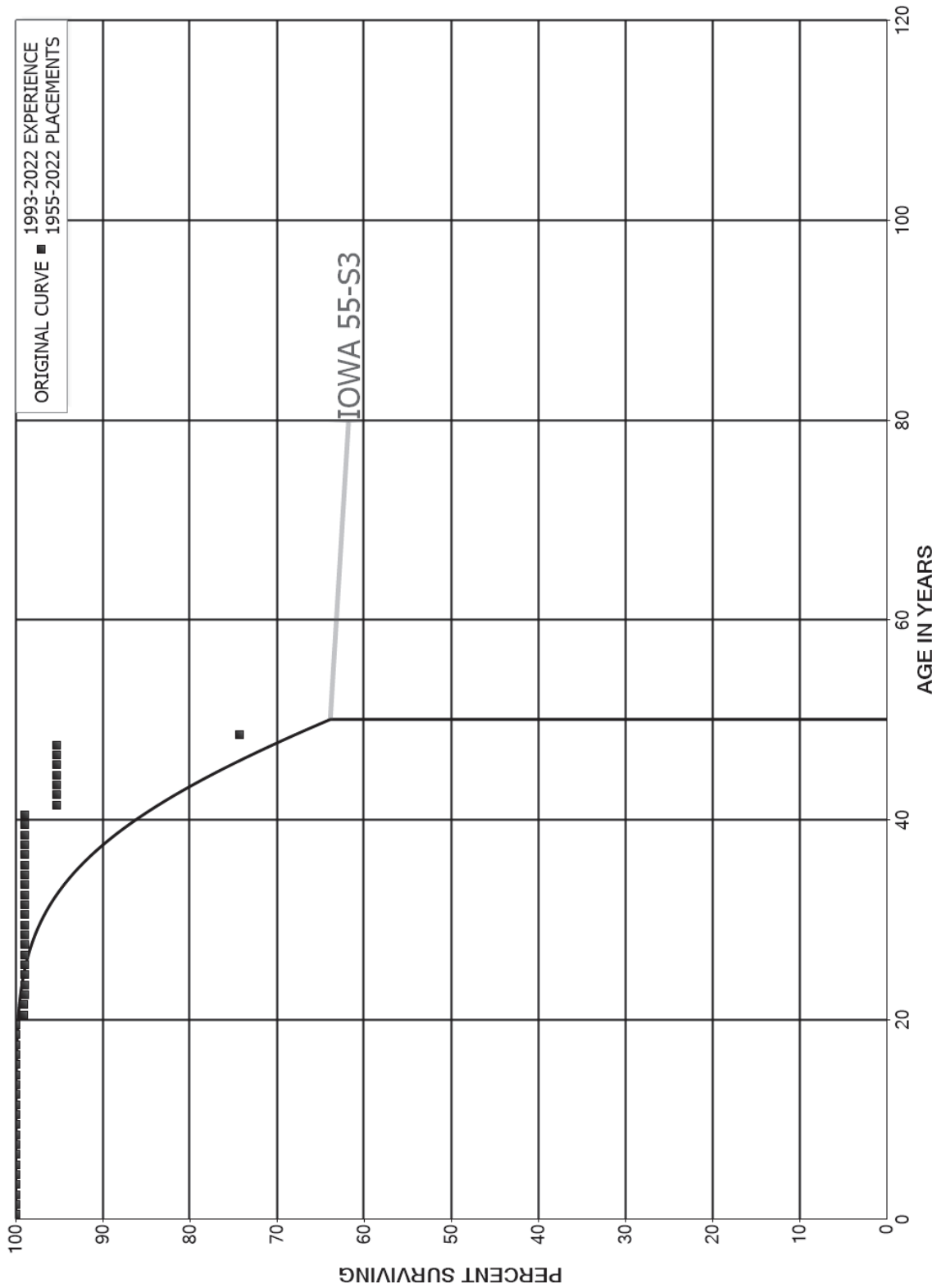
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 2,908,575                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 2,770,800                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 2,823,124                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 2,911,106                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 2,004,520                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 2,004,520                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 1,995,538                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 1,473,177                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 432,316                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 672,520                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 595,449                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 595,449                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 543,125                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 455,143                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 488,986                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 14.5                           | 488,986                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 15.5                           | 488,986                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 16.5                           | 506,765                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 17.5                           | 495,478                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 18.5                           | 206,999                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 19.5                           | 247,890                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 20.5                           | 247,890                                      | 17,779                                | 0.0717         | 0.9283        | 100.00                           |
| 21.5                           | 230,111                                      |                                       | 0.0000         | 1.0000        | 92.83                            |
| 22.5                           | 230,111                                      |                                       | 0.0000         | 1.0000        | 92.83                            |
| 23.5                           | 40,890                                       |                                       | 0.0000         | 1.0000        | 92.83                            |
| 24.5                           | 56,393                                       |                                       | 0.0000         | 1.0000        | 92.83                            |
| 25.5                           | 172,186                                      |                                       | 0.0000         | 1.0000        | 92.83                            |
| 26.5                           | 172,186                                      |                                       | 0.0000         | 1.0000        | 92.83                            |
| 27.5                           | 431,300                                      |                                       | 0.0000         | 1.0000        | 92.83                            |
| 28.5                           | 870,170                                      | 223                                   | 0.0003         | 0.9997        | 92.83                            |
| 29.5                           | 896,014                                      |                                       | 0.0000         | 1.0000        | 92.80                            |
| 30.5                           | 1,268,573                                    | 797                                   | 0.0006         | 0.9994        | 92.80                            |
| 31.5                           | 4,607,629                                    |                                       | 0.0000         | 1.0000        | 92.75                            |
| 32.5                           | 4,781,888                                    |                                       | 0.0000         | 1.0000        | 92.75                            |
| 33.5                           | 5,071,962                                    |                                       | 0.0000         | 1.0000        | 92.75                            |
| 34.5                           | 5,060,500                                    |                                       | 0.0000         | 1.0000        | 92.75                            |
| 35.5                           | 4,958,944                                    |                                       | 0.0000         | 1.0000        | 92.75                            |
| 36.5                           | 4,958,944                                    | 1,224                                 | 0.0002         | 0.9998        | 92.75                            |
| 37.5                           | 4,699,402                                    | 1,486                                 | 0.0003         | 0.9997        | 92.72                            |
| 38.5                           | 5,760,543                                    |                                       | 0.0000         | 1.0000        | 92.69                            |

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

| PLACEMENT BAND 1974-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 5,693,586                                    | 8,625                                 | 0.0015                    | 0.9985        | 92.69                            |
| 40.5                           | 5,312,401                                    | 900                                   | 0.0002                    | 0.9998        | 92.55                            |
| 41.5                           | 1,973,135                                    | 20,433                                | 0.0104                    | 0.9896        | 92.54                            |
| 42.5                           | 1,778,443                                    |                                       | 0.0000                    | 1.0000        | 91.58                            |
| 43.5                           | 1,494,620                                    |                                       | 0.0000                    | 1.0000        | 91.58                            |
| 44.5                           | 1,490,579                                    |                                       | 0.0000                    | 1.0000        | 91.58                            |
| 45.5                           | 1,476,565                                    |                                       | 0.0000                    | 1.0000        | 91.58                            |
| 46.5                           | 1,476,565                                    |                                       | 0.0000                    | 1.0000        | 91.58                            |
| 47.5                           | 1,476,565                                    |                                       | 0.0000                    | 1.0000        | 91.58                            |
| 48.5                           |  |                                       |                           |               | 91.58                            |



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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 362.10 GAS HOLDERS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1955-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,593,876                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 724,518                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 724,518                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 685,866                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 685,866                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 685,866                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 663,397                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 663,397                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 441,183                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 429,308                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 49,862                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 49,862                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 11,041,384                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 11,041,384                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 11,041,384                                   | 3,067                                 | 0.0003                    | 0.9997        | 100.00                           |
| 14.5                           | 11,038,317                                   |                                       | 0.0000                    | 1.0000        | 99.97                            |
| 15.5                           | 11,038,317                                   |                                       | 0.0000                    | 1.0000        | 99.97                            |
| 16.5                           | 11,038,317                                   |                                       | 0.0000                    | 1.0000        | 99.97                            |
| 17.5                           | 11,038,317                                   |                                       | 0.0000                    | 1.0000        | 99.97                            |
| 18.5                           | 17,556,952                                   |                                       | 0.0000                    | 1.0000        | 99.97                            |
| 19.5                           | 18,944,886                                   | 180,000                               | 0.0095                    | 0.9905        | 99.97                            |
| 20.5                           | 18,764,886                                   |                                       | 0.0000                    | 1.0000        | 99.02                            |
| 21.5                           | 18,764,886                                   | 17,924                                | 0.0010                    | 0.9990        | 99.02                            |
| 22.5                           | 18,746,961                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 23.5                           | 18,746,961                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 24.5                           | 18,746,961                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 25.5                           | 18,746,961                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 26.5                           | 18,746,961                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 27.5                           | 18,723,276                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 28.5                           | 18,723,276                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 29.5                           | 18,715,023                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 30.5                           | 18,715,023                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 31.5                           | 18,715,023                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 32.5                           | 18,715,023                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 33.5                           | 18,715,023                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 34.5                           | 18,715,023                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 35.5                           | 18,715,023                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 36.5                           | 18,715,023                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 37.5                           | 20,505,445                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 38.5                           | 20,505,445                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |

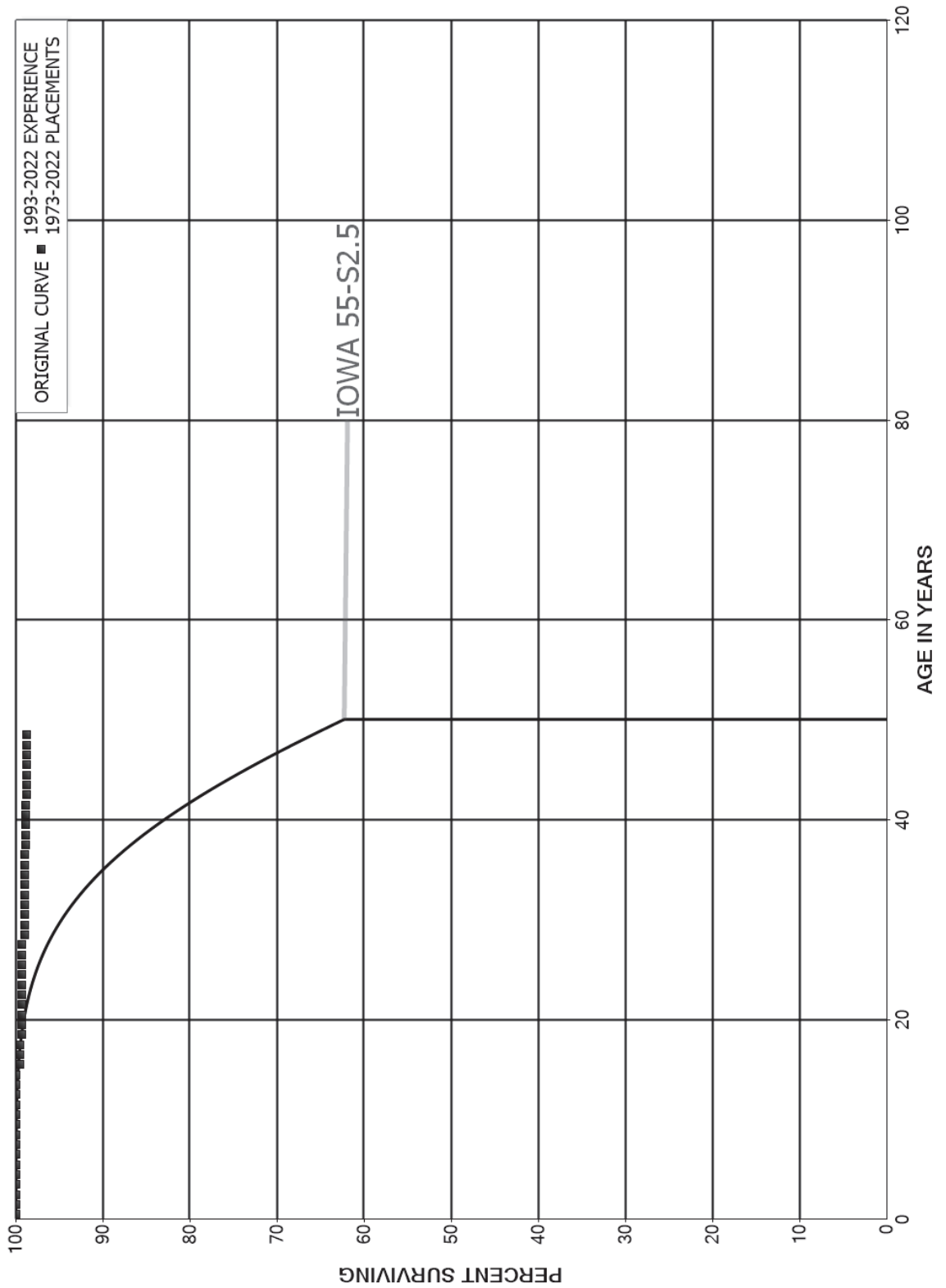
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 362.10 GAS HOLDERS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1955-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 20,505,445                                   |                                       | 0.0000                    | 1.0000        | 98.93                            |
| 40.5                           | 20,505,445                                   | 746,838                               | 0.0364                    | 0.9636        | 98.93                            |
| 41.5                           | 9,516,991                                    |                                       | 0.0000                    | 1.0000        | 95.32                            |
| 42.5                           | 8,129,057                                    |                                       | 0.0000                    | 1.0000        | 95.32                            |
| 43.5                           | 8,129,057                                    |                                       | 0.0000                    | 1.0000        | 95.32                            |
| 44.5                           | 8,129,057                                    |                                       | 0.0000                    | 1.0000        | 95.32                            |
| 45.5                           | 8,129,057                                    |                                       | 0.0000                    | 1.0000        | 95.32                            |
| 46.5                           | 8,129,057                                    | 2,000                                 | 0.0002                    | 0.9998        | 95.32                            |
| 47.5                           | 8,127,057                                    | 1,790,422                             | 0.2203                    | 0.7797        | 95.30                            |
| 48.5                           |  |                                       |                           |               | 74.31                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.00 PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1973-2022

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 1,834,829                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 1,709,402                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 1,874,911                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,889,649                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 1,664,278                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 1,664,278                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 1,652,603                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 1,605,204                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 1,676,918                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 822,754                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 756,617                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 611,991                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 1,664,465                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 1,664,571                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 1,693,498                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 14.5                           | 1,628,134                                    | 7,600                                 | 0.0047         | 0.9953        | 100.00                           |
| 15.5                           | 1,616,775                                    |                                       | 0.0000         | 1.0000        | 99.53                            |
| 16.5                           | 1,665,889                                    |                                       | 0.0000         | 1.0000        | 99.53                            |
| 17.5                           | 1,658,480                                    | 4,000                                 | 0.0024         | 0.9976        | 99.53                            |
| 18.5                           | 3,279,443                                    |                                       | 0.0000         | 1.0000        | 99.29                            |
| 19.5                           | 5,674,751                                    |                                       | 0.0000         | 1.0000        | 99.29                            |
| 20.5                           | 5,643,157                                    |                                       | 0.0000         | 1.0000        | 99.29                            |
| 21.5                           | 5,633,554                                    |                                       | 0.0000         | 1.0000        | 99.29                            |
| 22.5                           | 5,633,554                                    |                                       | 0.0000         | 1.0000        | 99.29                            |
| 23.5                           | 5,605,019                                    |                                       | 0.0000         | 1.0000        | 99.29                            |
| 24.5                           | 5,442,215                                    |                                       | 0.0000         | 1.0000        | 99.29                            |
| 25.5                           | 5,442,215                                    |                                       | 0.0000         | 1.0000        | 99.29                            |
| 26.5                           | 5,442,215                                    |                                       | 0.0000         | 1.0000        | 99.29                            |
| 27.5                           | 5,442,215                                    | 18,290                                | 0.0034         | 0.9966        | 99.29                            |
| 28.5                           | 5,423,925                                    |                                       | 0.0000         | 1.0000        | 98.96                            |
| 29.5                           | 5,423,925                                    |                                       | 0.0000         | 1.0000        | 98.96                            |
| 30.5                           | 5,285,001                                    |                                       | 0.0000         | 1.0000        | 98.96                            |
| 31.5                           | 5,281,115                                    |                                       | 0.0000         | 1.0000        | 98.96                            |
| 32.5                           | 5,223,419                                    |                                       | 0.0000         | 1.0000        | 98.96                            |
| 33.5                           | 5,223,419                                    |                                       | 0.0000         | 1.0000        | 98.96                            |
| 34.5                           | 5,223,419                                    |                                       | 0.0000         | 1.0000        | 98.96                            |
| 35.5                           | 5,222,259                                    |                                       | 0.0000         | 1.0000        | 98.96                            |
| 36.5                           | 5,222,259                                    | 8,741                                 | 0.0017         | 0.9983        | 98.96                            |
| 37.5                           | 5,212,290                                    |                                       | 0.0000         | 1.0000        | 98.79                            |
| 38.5                           | 5,207,465                                    |                                       | 0.0000         | 1.0000        | 98.79                            |

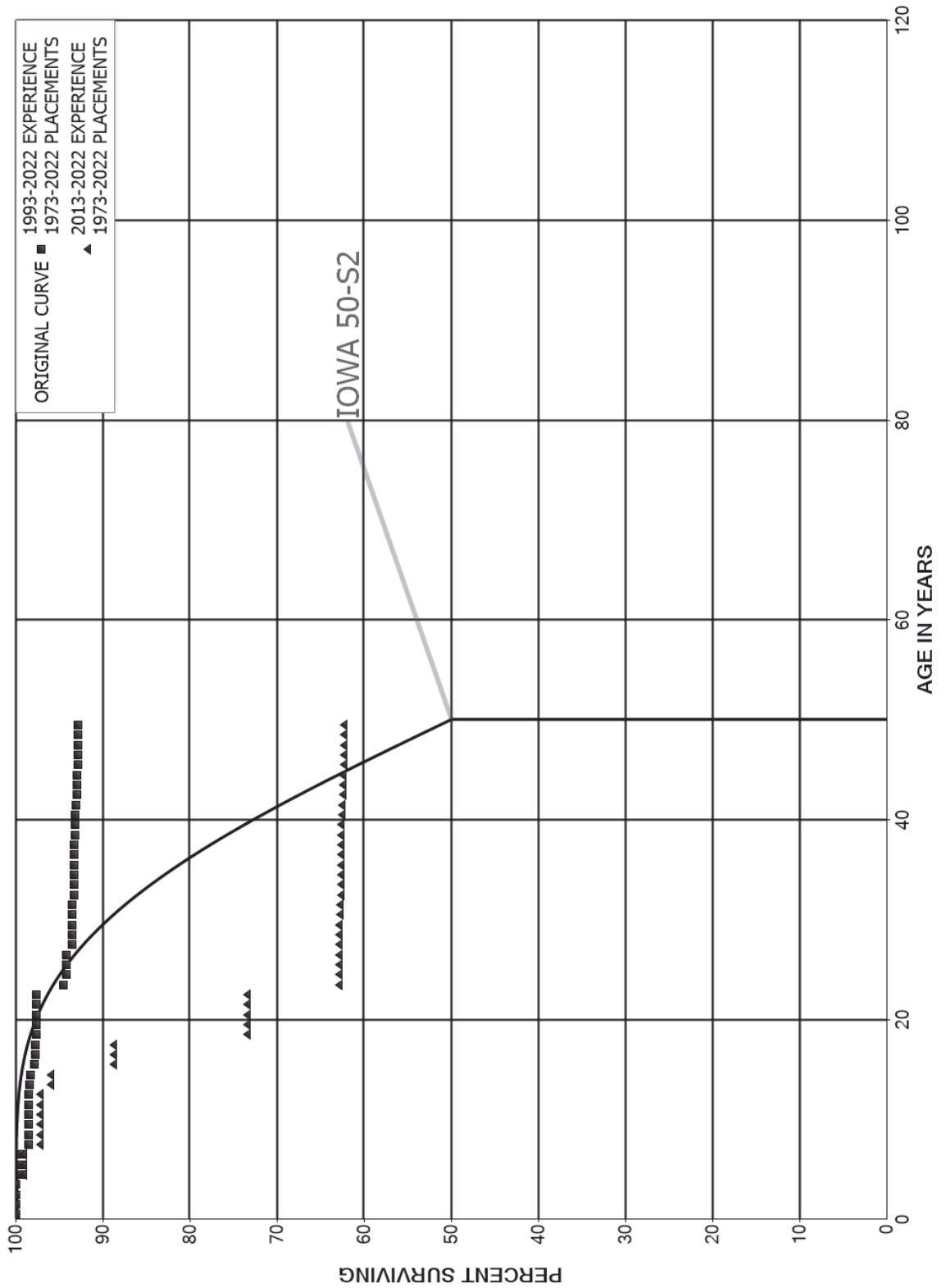
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.00 PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1973-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 5,153,077                                    |                                       | 0.0000                    | 1.0000        | 98.79                            |
| 40.5                           | 5,153,077                                    |                                       | 0.0000                    | 1.0000        | 98.79                            |
| 41.5                           | 2,881,684                                    | 792                                   | 0.0003                    | 0.9997        | 98.79                            |
| 42.5                           | 443,972                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 43.5                           | 415,447                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 44.5                           | 415,447                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 45.5                           | 415,447                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 46.5                           | 415,447                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 47.5                           | 415,447                                      |                                       | 0.0000                    | 1.0000        | 98.77                            |
| 48.5                           |  |                                       |                           |               | 98.77                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1973-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,380,297                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,480,911                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,480,911                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 2,515,826                                    | 646                                   | 0.0003                    | 0.9997        | 100.00                           |
| 3.5                            | 2,515,180                                    | 13,487                                | 0.0054                    | 0.9946        | 99.97                            |
| 4.5                            | 2,508,714                                    |                                       | 0.0000                    | 1.0000        | 99.44                            |
| 5.5                            | 2,535,640                                    |                                       | 0.0000                    | 1.0000        | 99.44                            |
| 6.5                            | 3,090,246                                    | 29,822                                | 0.0097                    | 0.9903        | 99.44                            |
| 7.5                            | 1,931,929                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |
| 8.5                            | 1,931,929                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |
| 9.5                            | 2,141,248                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |
| 10.5                           | 2,063,601                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |
| 11.5                           | 5,656,836                                    |                                       | 0.0000                    | 1.0000        | 98.48                            |
| 12.5                           | 5,656,836                                    | 7,756                                 | 0.0014                    | 0.9986        | 98.48                            |
| 13.5                           | 5,649,080                                    | 3,051                                 | 0.0005                    | 0.9995        | 98.34                            |
| 14.5                           | 5,520,848                                    | 25,400                                | 0.0046                    | 0.9954        | 98.29                            |
| 15.5                           | 5,495,448                                    | 7,020                                 | 0.0013                    | 0.9987        | 97.84                            |
| 16.5                           | 5,488,428                                    |                                       | 0.0000                    | 1.0000        | 97.71                            |
| 17.5                           | 5,202,117                                    | 6,139                                 | 0.0012                    | 0.9988        | 97.71                            |
| 18.5                           | 6,469,188                                    |                                       | 0.0000                    | 1.0000        | 97.60                            |
| 19.5                           | 6,541,034                                    |                                       | 0.0000                    | 1.0000        | 97.60                            |
| 20.5                           | 6,541,034                                    |                                       | 0.0000                    | 1.0000        | 97.60                            |
| 21.5                           | 6,541,034                                    |                                       | 0.0000                    | 1.0000        | 97.60                            |
| 22.5                           | 6,525,687                                    | 208,069                               | 0.0319                    | 0.9681        | 97.60                            |
| 23.5                           | 6,317,619                                    | 20,000                                | 0.0032                    | 0.9968        | 94.49                            |
| 24.5                           | 6,297,619                                    |                                       | 0.0000                    | 1.0000        | 94.19                            |
| 25.5                           | 6,297,619                                    |                                       | 0.0000                    | 1.0000        | 94.19                            |
| 26.5                           | 6,297,619                                    | 47,651                                | 0.0076                    | 0.9924        | 94.19                            |
| 27.5                           | 6,235,993                                    |                                       | 0.0000                    | 1.0000        | 93.47                            |
| 28.5                           | 6,235,993                                    |                                       | 0.0000                    | 1.0000        | 93.47                            |
| 29.5                           | 6,235,993                                    | 468                                   | 0.0001                    | 0.9999        | 93.47                            |
| 30.5                           | 5,765,673                                    |                                       | 0.0000                    | 1.0000        | 93.47                            |
| 31.5                           | 5,765,673                                    | 10,525                                | 0.0018                    | 0.9982        | 93.47                            |
| 32.5                           | 5,754,664                                    |                                       | 0.0000                    | 1.0000        | 93.30                            |
| 33.5                           | 5,754,664                                    |                                       | 0.0000                    | 1.0000        | 93.30                            |
| 34.5                           | 5,754,664                                    | 290                                   | 0.0001                    | 0.9999        | 93.30                            |
| 35.5                           | 5,727,448                                    | 3,563                                 | 0.0006                    | 0.9994        | 93.29                            |
| 36.5                           | 5,183,835                                    |                                       | 0.0000                    | 1.0000        | 93.23                            |
| 37.5                           | 5,173,636                                    | 405                                   | 0.0001                    | 0.9999        | 93.23                            |
| 38.5                           | 5,173,231                                    |                                       | 0.0000                    | 1.0000        | 93.23                            |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1973-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 4,894,457                                    | 500                                   | 0.0001                    | 0.9999        | 93.23                            |
| 40.5                           | 4,888,700                                    | 5,500                                 | 0.0011                    | 0.9989        | 93.22                            |
| 41.5                           | 1,490,464                                    | 2,612                                 | 0.0018                    | 0.9982        | 93.11                            |
| 42.5                           | 1,487,852                                    | 212                                   | 0.0001                    | 0.9999        | 92.95                            |
| 43.5                           | 1,487,640                                    |                                       | 0.0000                    | 1.0000        | 92.94                            |
| 44.5                           | 1,343,233                                    | 1,375                                 | 0.0010                    | 0.9990        | 92.94                            |
| 45.5                           | 1,341,858                                    |                                       | 0.0000                    | 1.0000        | 92.84                            |
| 46.5                           | 1,341,858                                    |                                       | 0.0000                    | 1.0000        | 92.84                            |
| 47.5                           | 1,340,857                                    |                                       | 0.0000                    | 1.0000        | 92.84                            |
| 48.5                           | 71,634                                       |                                       | 0.0000                    | 1.0000        | 92.84                            |
| 49.5                           |  |                                       |                           |               | 92.84                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1973-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,671,471                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,341,565                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,341,565                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,335,008                                    | 646                                   | 0.0005                    | 0.9995        | 100.00                           |
| 3.5                            | 1,334,362                                    | 13,487                                | 0.0101                    | 0.9899        | 99.95                            |
| 4.5                            | 1,590,869                                    |                                       | 0.0000                    | 1.0000        | 98.94                            |
| 5.5                            | 1,590,869                                    |                                       | 0.0000                    | 1.0000        | 98.94                            |
| 6.5                            | 1,590,869                                    | 29,822                                | 0.0187                    | 0.9813        | 98.94                            |
| 7.5                            | 717,419                                      |                                       | 0.0000                    | 1.0000        | 97.09                            |
| 8.5                            | 717,419                                      |                                       | 0.0000                    | 1.0000        | 97.09                            |
| 9.5                            | 647,965                                      |                                       | 0.0000                    | 1.0000        | 97.09                            |
| 10.5                           | 565,061                                      |                                       | 0.0000                    | 1.0000        | 97.09                            |
| 11.5                           | 565,061                                      |                                       | 0.0000                    | 1.0000        | 97.09                            |
| 12.5                           | 611,946                                      | 7,756                                 | 0.0127                    | 0.9873        | 97.09                            |
| 13.5                           | 604,191                                      |                                       | 0.0000                    | 1.0000        | 95.86                            |
| 14.5                           | 334,197                                      | 25,400                                | 0.0760                    | 0.9240        | 95.86                            |
| 15.5                           | 308,797                                      |                                       | 0.0000                    | 1.0000        | 88.57                            |
| 16.5                           | 308,797                                      |                                       | 0.0000                    | 1.0000        | 88.57                            |
| 17.5                           | 35,461                                       | 6,139                                 | 0.1731                    | 0.8269        | 88.57                            |
| 18.5                           | 29,323                                       |                                       | 0.0000                    | 1.0000        | 73.24                            |
| 19.5                           | 29,323                                       |                                       | 0.0000                    | 1.0000        | 73.24                            |
| 20.5                           | 542,746                                      |                                       | 0.0000                    | 1.0000        | 73.24                            |
| 21.5                           | 542,746                                      |                                       | 0.0000                    | 1.0000        | 73.24                            |
| 22.5                           | 565,821                                      | 81,510                                | 0.1441                    | 0.8559        | 73.24                            |
| 23.5                           | 484,311                                      |                                       | 0.0000                    | 1.0000        | 62.69                            |
| 24.5                           | 484,311                                      |                                       | 0.0000                    | 1.0000        | 62.69                            |
| 25.5                           | 511,237                                      |                                       | 0.0000                    | 1.0000        | 62.69                            |
| 26.5                           | 1,065,844                                    |                                       | 0.0000                    | 1.0000        | 62.69                            |
| 27.5                           | 1,062,067                                    |                                       | 0.0000                    | 1.0000        | 62.69                            |
| 28.5                           | 1,062,067                                    |                                       | 0.0000                    | 1.0000        | 62.69                            |
| 29.5                           | 1,340,841                                    | 468                                   | 0.0003                    | 0.9997        | 62.69                            |
| 30.5                           | 875,777                                      |                                       | 0.0000                    | 1.0000        | 62.67                            |
| 31.5                           | 4,274,803                                    | 10,525                                | 0.0025                    | 0.9975        | 62.67                            |
| 32.5                           | 4,263,794                                    |                                       | 0.0000                    | 1.0000        | 62.51                            |
| 33.5                           | 4,263,794                                    |                                       | 0.0000                    | 1.0000        | 62.51                            |
| 34.5                           | 4,408,607                                    | 290                                   | 0.0001                    | 0.9999        | 62.51                            |
| 35.5                           | 4,381,391                                    | 3,563                                 | 0.0008                    | 0.9992        | 62.51                            |
| 36.5                           | 3,837,777                                    |                                       | 0.0000                    | 1.0000        | 62.46                            |
| 37.5                           | 3,828,580                                    | 405                                   | 0.0001                    | 0.9999        | 62.46                            |
| 38.5                           | 5,101,385                                    |                                       | 0.0000                    | 1.0000        | 62.45                            |

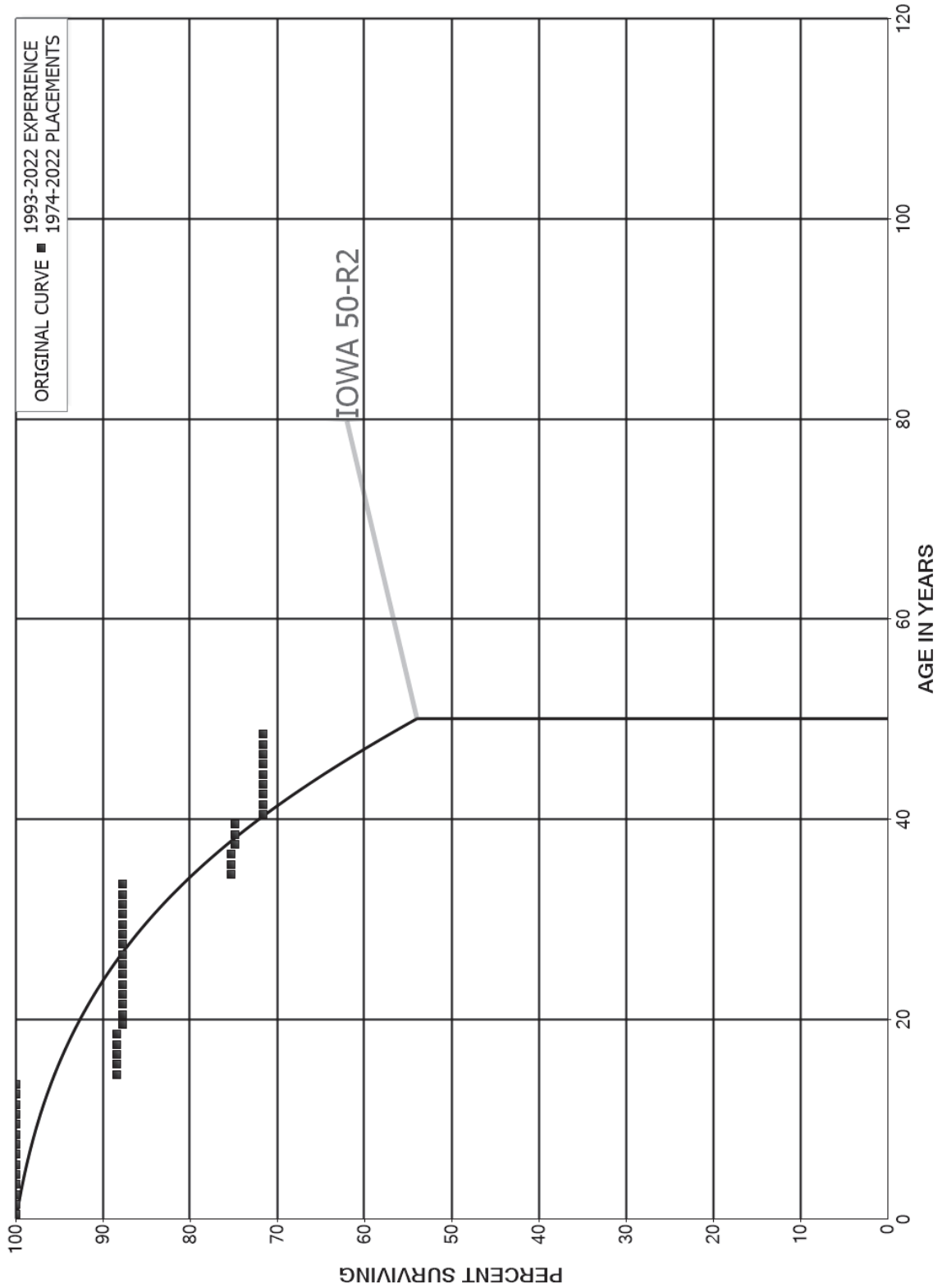
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1973-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 4,894,457                                    | 500                                   | 0.0001                    | 0.9999        | 62.45                            |  |
| 40.5                           | 4,888,700                                    | 5,500                                 | 0.0011                    | 0.9989        | 62.44                            |  |
| 41.5                           | 1,490,464                                    | 2,612                                 | 0.0018                    | 0.9982        | 62.37                            |  |
| 42.5                           | 1,487,852                                    | 212                                   | 0.0001                    | 0.9999        | 62.26                            |  |
| 43.5                           | 1,487,640                                    |                                       | 0.0000                    | 1.0000        | 62.26                            |  |
| 44.5                           | 1,343,233                                    | 1,375                                 | 0.0010                    | 0.9990        | 62.26                            |  |
| 45.5                           | 1,341,858                                    |                                       | 0.0000                    | 1.0000        | 62.19                            |  |
| 46.5                           | 1,341,858                                    |                                       | 0.0000                    | 1.0000        | 62.19                            |  |
| 47.5                           | 1,340,857                                    |                                       | 0.0000                    | 1.0000        | 62.19                            |  |
| 48.5                           | 71,634                                       |                                       | 0.0000                    | 1.0000        | 62.19                            |  |
| 49.5                           |  |                                       |                           |               | 62.19                            |  |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.20 VAPORIZING EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1974-2022

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 2,503,479                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 2,265,389                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 2,265,389                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 2,097,687                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 2,097,687                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 2,097,687                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 2,097,687                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 2,097,687                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 2,042,353                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 2,083,839                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 2,083,839                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           | 2,083,839                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 11.5                           | 4,871,271                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 12.5                           | 4,842,670                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 13.5                           | 4,883,185                                    | 569,356                               | 0.1166         | 0.8834        | 100.00                           |
| 14.5                           | 4,331,233                                    |                                       | 0.0000         | 1.0000        | 88.34                            |
| 15.5                           | 4,341,408                                    |                                       | 0.0000         | 1.0000        | 88.34                            |
| 16.5                           | 4,341,408                                    |                                       | 0.0000         | 1.0000        | 88.34                            |
| 17.5                           | 4,341,408                                    |                                       | 0.0000         | 1.0000        | 88.34                            |
| 18.5                           | 5,540,599                                    | 38,588                                | 0.0070         | 0.9930        | 88.34                            |
| 19.5                           | 4,086,554                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 20.5                           | 4,086,554                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 21.5                           | 4,086,554                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 22.5                           | 4,086,554                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 23.5                           | 4,086,554                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 24.5                           | 4,086,554                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 25.5                           | 4,086,554                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 26.5                           | 4,074,948                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 27.5                           | 4,074,948                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 28.5                           | 4,074,948                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 29.5                           | 4,068,362                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 30.5                           | 4,068,362                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 31.5                           | 4,068,362                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 32.5                           | 4,068,362                                    |                                       | 0.0000         | 1.0000        | 87.73                            |
| 33.5                           | 4,068,362                                    | 576,598                               | 0.1417         | 0.8583        | 87.73                            |
| 34.5                           | 3,491,764                                    |                                       | 0.0000         | 1.0000        | 75.29                            |
| 35.5                           | 3,491,764                                    |                                       | 0.0000         | 1.0000        | 75.29                            |
| 36.5                           | 3,491,764                                    | 19,183                                | 0.0055         | 0.9945        | 75.29                            |
| 37.5                           | 3,465,843                                    | 480                                   | 0.0001         | 0.9999        | 74.88                            |
| 38.5                           | 3,462,465                                    | 647                                   | 0.0002         | 0.9998        | 74.87                            |

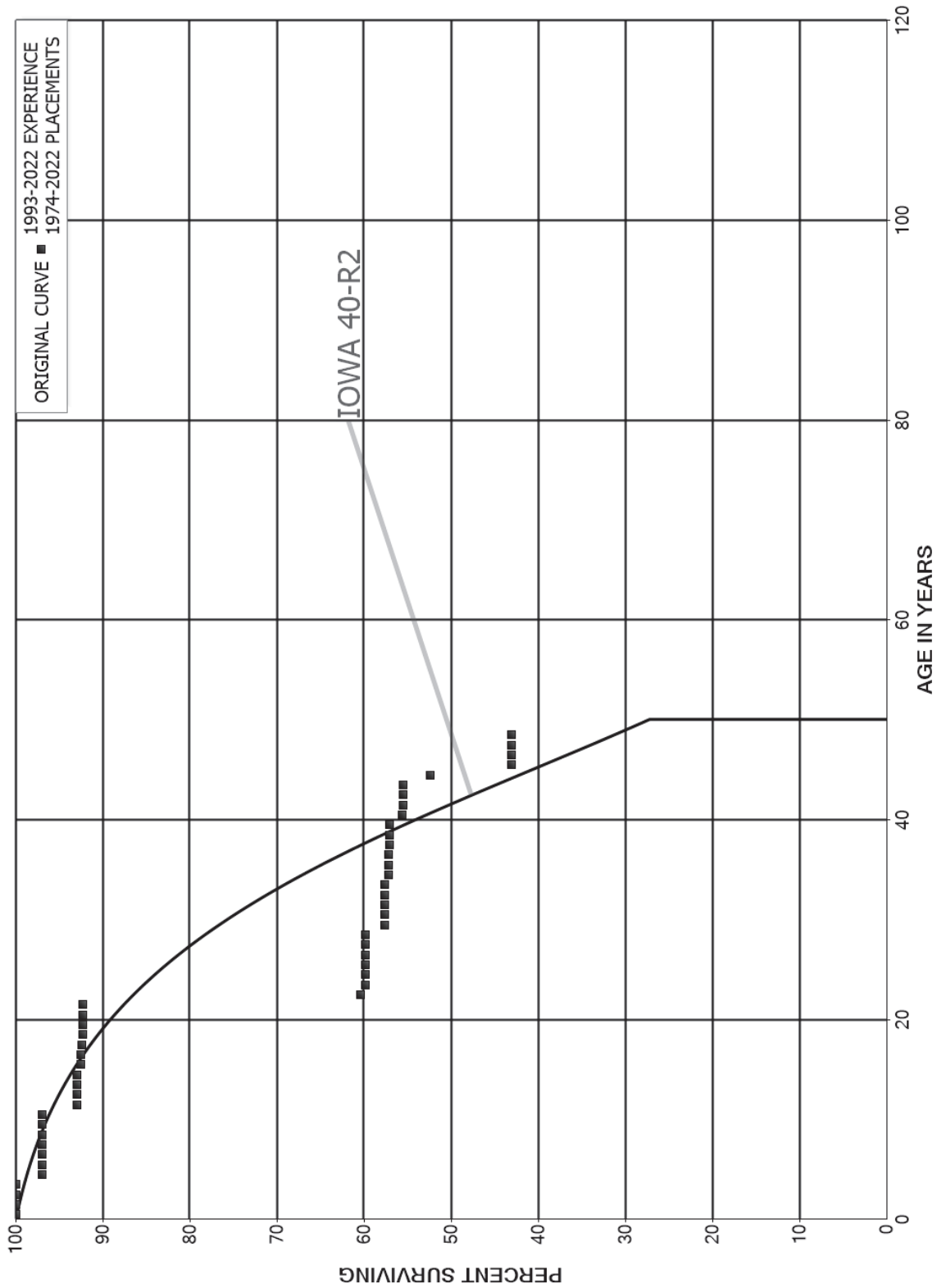
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.20 VAPORIZING EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1974-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,461,818                                    | 149,274                               | 0.0431                    | 0.9569        | 74.85                            |
| 40.5                           | 3,312,544                                    | 2,000                                 | 0.0006                    | 0.9994        | 71.63                            |
| 41.5                           | 692,922                                      | 78                                    | 0.0001                    | 0.9999        | 71.58                            |
| 42.5                           | 688,836                                      |                                       | 0.0000                    | 1.0000        | 71.58                            |
| 43.5                           | 648,966                                      |                                       | 0.0000                    | 1.0000        | 71.58                            |
| 44.5                           | 632,043                                      |                                       | 0.0000                    | 1.0000        | 71.58                            |
| 45.5                           | 622,515                                      |                                       | 0.0000                    | 1.0000        | 71.58                            |
| 46.5                           | 622,515                                      |                                       | 0.0000                    | 1.0000        | 71.58                            |
| 47.5                           | 622,515                                      |                                       | 0.0000                    | 1.0000        | 71.58                            |
| 48.5                           |  |                                       |                           |               | 71.58                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.30 COMPRESSOR EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1974-2022

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 1,998,868                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 1,998,857                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 2,005,151                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 1,976,455                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 598,211                                      | 18,375                                | 0.0307         | 0.9693        | 100.00                           |
| 4.5                            | 579,835                                      |                                       | 0.0000         | 1.0000        | 96.93                            |
| 5.5                            | 659,543                                      |                                       | 0.0000         | 1.0000        | 96.93                            |
| 6.5                            | 465,679                                      |                                       | 0.0000         | 1.0000        | 96.93                            |
| 7.5                            | 465,679                                      |                                       | 0.0000         | 1.0000        | 96.93                            |
| 8.5                            | 373,168                                      |                                       | 0.0000         | 1.0000        | 96.93                            |
| 9.5                            | 373,168                                      |                                       | 0.0000         | 1.0000        | 96.93                            |
| 10.5                           | 373,168                                      | 15,153                                | 0.0406         | 0.9594        | 96.93                            |
| 11.5                           | 1,331,494                                    |                                       | 0.0000         | 1.0000        | 92.99                            |
| 12.5                           | 1,331,494                                    |                                       | 0.0000         | 1.0000        | 92.99                            |
| 13.5                           | 1,856,715                                    |                                       | 0.0000         | 1.0000        | 92.99                            |
| 14.5                           | 1,793,782                                    | 9,592                                 | 0.0053         | 0.9947        | 92.99                            |
| 15.5                           | 1,822,851                                    |                                       | 0.0000         | 1.0000        | 92.50                            |
| 16.5                           | 1,822,851                                    | 1,000                                 | 0.0005         | 0.9995        | 92.50                            |
| 17.5                           | 1,821,851                                    | 3,867                                 | 0.0021         | 0.9979        | 92.44                            |
| 18.5                           | 2,161,034                                    |                                       | 0.0000         | 1.0000        | 92.25                            |
| 19.5                           | 2,133,555                                    |                                       | 0.0000         | 1.0000        | 92.25                            |
| 20.5                           | 2,108,343                                    |                                       | 0.0000         | 1.0000        | 92.25                            |
| 21.5                           | 1,966,010                                    | 679,041                               | 0.3454         | 0.6546        | 92.25                            |
| 22.5                           | 1,286,969                                    | 10,826                                | 0.0084         | 0.9916        | 60.39                            |
| 23.5                           | 1,276,142                                    |                                       | 0.0000         | 1.0000        | 59.88                            |
| 24.5                           | 1,276,142                                    |                                       | 0.0000         | 1.0000        | 59.88                            |
| 25.5                           | 1,276,142                                    |                                       | 0.0000         | 1.0000        | 59.88                            |
| 26.5                           | 1,276,142                                    |                                       | 0.0000         | 1.0000        | 59.88                            |
| 27.5                           | 1,276,142                                    |                                       | 0.0000         | 1.0000        | 59.88                            |
| 28.5                           | 1,263,086                                    | 46,842                                | 0.0371         | 0.9629        | 59.88                            |
| 29.5                           | 1,216,244                                    |                                       | 0.0000         | 1.0000        | 57.66                            |
| 30.5                           | 1,216,244                                    |                                       | 0.0000         | 1.0000        | 57.66                            |
| 31.5                           | 1,216,244                                    |                                       | 0.0000         | 1.0000        | 57.66                            |
| 32.5                           | 1,216,244                                    |                                       | 0.0000         | 1.0000        | 57.66                            |
| 33.5                           | 1,216,244                                    | 9,500                                 | 0.0078         | 0.9922        | 57.66                            |
| 34.5                           | 1,206,744                                    |                                       | 0.0000         | 1.0000        | 57.21                            |
| 35.5                           | 1,127,037                                    |                                       | 0.0000         | 1.0000        | 57.21                            |
| 36.5                           | 1,127,037                                    | 2,004                                 | 0.0018         | 0.9982        | 57.21                            |
| 37.5                           | 1,125,033                                    |                                       | 0.0000         | 1.0000        | 57.11                            |
| 38.5                           | 1,125,033                                    |                                       | 0.0000         | 1.0000        | 57.11                            |



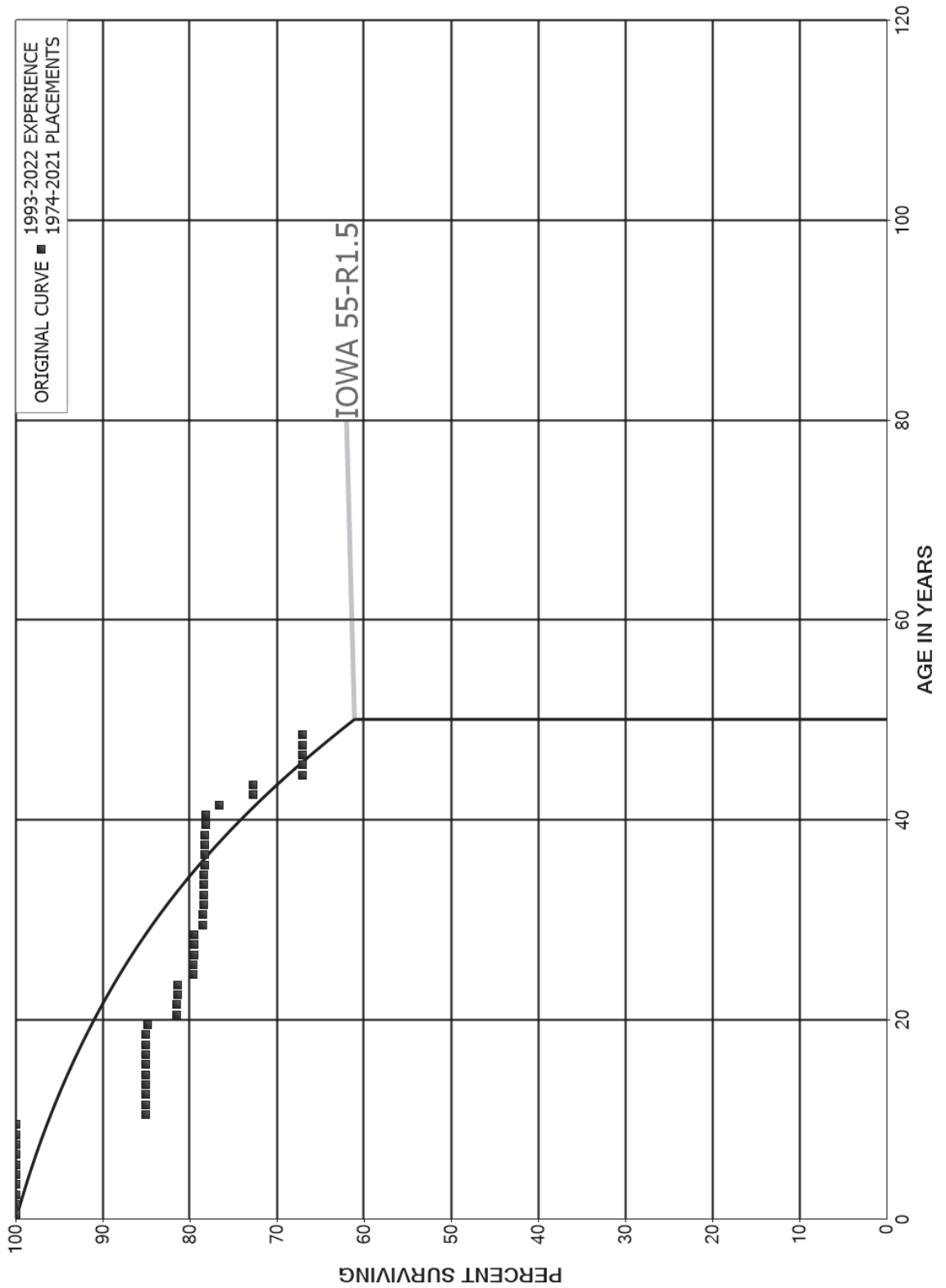
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.30 COMPRESSOR EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1974-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,125,033                                    | 29,246                                | 0.0260                    | 0.9740        | 57.11                            |
| 40.5                           | 1,095,787                                    | 1,751                                 | 0.0016                    | 0.9984        | 55.62                            |
| 41.5                           | 812,176                                      | 1,032                                 | 0.0013                    | 0.9987        | 55.53                            |
| 42.5                           | 811,144                                      |                                       | 0.0000                    | 1.0000        | 55.46                            |
| 43.5                           | 377,474                                      | 20,714                                | 0.0549                    | 0.9451        | 55.46                            |
| 44.5                           | 356,760                                      | 63,669                                | 0.1785                    | 0.8215        | 52.42                            |
| 45.5                           | 254,431                                      |                                       | 0.0000                    | 1.0000        | 43.06                            |
| 46.5                           | 254,431                                      |                                       | 0.0000                    | 1.0000        | 43.06                            |
| 47.5                           | 254,431                                      |                                       | 0.0000                    | 1.0000        | 43.06                            |
| 48.5                           |  |                                       |                           |               | 43.06                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 363.40 MEASURING AND REGULATING EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2021

EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 966,334                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 966,334                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 796,373                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 796,373                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 764,182                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 766,735                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 440,015                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 542,521                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 565,078                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 565,078                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 572,239                                      | 85,539                                | 0.1495         | 0.8505        | 100.00                           |
| 10.5                           | 486,700                                      |                                       | 0.0000         | 1.0000        | 85.05                            |
| 11.5                           | 984,875                                      |                                       | 0.0000         | 1.0000        | 85.05                            |
| 12.5                           | 984,875                                      |                                       | 0.0000         | 1.0000        | 85.05                            |
| 13.5                           | 926,980                                      |                                       | 0.0000         | 1.0000        | 85.05                            |
| 14.5                           | 930,731                                      |                                       | 0.0000         | 1.0000        | 85.05                            |
| 15.5                           | 942,146                                      |                                       | 0.0000         | 1.0000        | 85.05                            |
| 16.5                           | 942,146                                      |                                       | 0.0000         | 1.0000        | 85.05                            |
| 17.5                           | 923,599                                      |                                       | 0.0000         | 1.0000        | 85.05                            |
| 18.5                           | 1,158,035                                    | 2,460                                 | 0.0021         | 0.9979        | 85.05                            |
| 19.5                           | 1,155,575                                    | 45,716                                | 0.0396         | 0.9604        | 84.87                            |
| 20.5                           | 1,109,859                                    |                                       | 0.0000         | 1.0000        | 81.51                            |
| 21.5                           | 1,085,407                                    | 1,957                                 | 0.0018         | 0.9982        | 81.51                            |
| 22.5                           | 1,077,195                                    |                                       | 0.0000         | 1.0000        | 81.37                            |
| 23.5                           | 1,077,195                                    | 22,650                                | 0.0210         | 0.9790        | 81.37                            |
| 24.5                           | 958,289                                      |                                       | 0.0000         | 1.0000        | 79.66                            |
| 25.5                           | 935,431                                      | 2,250                                 | 0.0024         | 0.9976        | 79.66                            |
| 26.5                           | 933,181                                      |                                       | 0.0000         | 1.0000        | 79.46                            |
| 27.5                           | 933,181                                      |                                       | 0.0000         | 1.0000        | 79.46                            |
| 28.5                           | 933,181                                      | 11,867                                | 0.0127         | 0.9873        | 79.46                            |
| 29.5                           | 889,234                                      |                                       | 0.0000         | 1.0000        | 78.45                            |
| 30.5                           | 889,234                                      | 557                                   | 0.0006         | 0.9994        | 78.45                            |
| 31.5                           | 888,677                                      |                                       | 0.0000         | 1.0000        | 78.40                            |
| 32.5                           | 888,677                                      |                                       | 0.0000         | 1.0000        | 78.40                            |
| 33.5                           | 888,677                                      |                                       | 0.0000         | 1.0000        | 78.40                            |
| 34.5                           | 882,789                                      | 769                                   | 0.0009         | 0.9991        | 78.40                            |
| 35.5                           | 871,597                                      |                                       | 0.0000         | 1.0000        | 78.34                            |
| 36.5                           | 854,630                                      | 830                                   | 0.0010         | 0.9990        | 78.34                            |
| 37.5                           | 831,243                                      | 253                                   | 0.0003         | 0.9997        | 78.26                            |
| 38.5                           | 830,990                                      | 231                                   | 0.0003         | 0.9997        | 78.24                            |

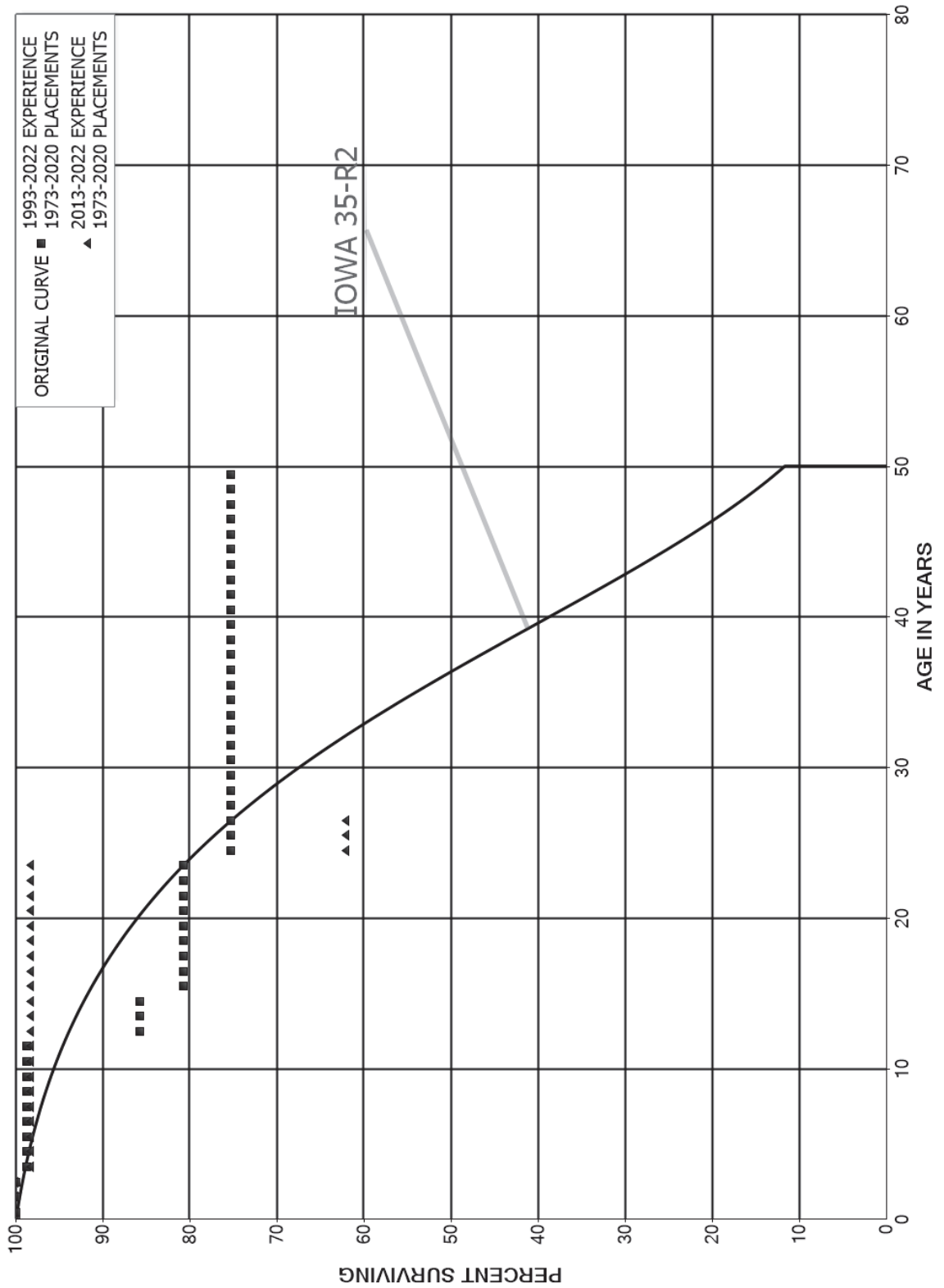
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.40 MEASURING AND REGULATING EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1974-2021       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 823,598                                      |                                       | 0.0000                    | 1.0000        | 78.21                            |
| 40.5                           | 823,598                                      | 16,550                                | 0.0201                    | 0.9799        | 78.21                            |
| 41.5                           | 309,643                                      | 15,889                                | 0.0513                    | 0.9487        | 76.64                            |
| 42.5                           | 293,754                                      |                                       | 0.0000                    | 1.0000        | 72.71                            |
| 43.5                           | 231,667                                      | 18,049                                | 0.0779                    | 0.9221        | 72.71                            |
| 44.5                           | 210,119                                      |                                       | 0.0000                    | 1.0000        | 67.05                            |
| 45.5                           | 198,936                                      |                                       | 0.0000                    | 1.0000        | 67.05                            |
| 46.5                           | 198,936                                      |                                       | 0.0000                    | 1.0000        | 67.05                            |
| 47.5                           | 177,424                                      |                                       | 0.0000                    | 1.0000        | 67.05                            |
| 48.5                           |  |                                       |                           |               | 67.05                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.50 OTHER EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1973-2020       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,899,191                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,899,191                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,899,191                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,940,995                                    | 25,127                                | 0.0129                    | 0.9871        | 100.00                           |
| 3.5                            | 1,795,695                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 4.5                            | 1,795,695                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 5.5                            | 2,076,458                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 6.5                            | 2,076,376                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 7.5                            | 2,076,376                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 8.5                            | 1,940,712                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 9.5                            | 1,940,712                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 10.5                           | 1,167,669                                    |                                       | 0.0000                    | 1.0000        | 98.71                            |
| 11.5                           | 638,052                                      | 84,263                                | 0.1321                    | 0.8679        | 98.71                            |
| 12.5                           | 892,668                                      |                                       | 0.0000                    | 1.0000        | 85.67                            |
| 13.5                           | 892,668                                      |                                       | 0.0000                    | 1.0000        | 85.67                            |
| 14.5                           | 779,277                                      | 45,000                                | 0.0577                    | 0.9423        | 85.67                            |
| 15.5                           | 693,327                                      |                                       | 0.0000                    | 1.0000        | 80.72                            |
| 16.5                           | 694,121                                      |                                       | 0.0000                    | 1.0000        | 80.72                            |
| 17.5                           | 694,121                                      |                                       | 0.0000                    | 1.0000        | 80.72                            |
| 18.5                           | 538,229                                      |                                       | 0.0000                    | 1.0000        | 80.72                            |
| 19.5                           | 575,057                                      |                                       | 0.0000                    | 1.0000        | 80.72                            |
| 20.5                           | 575,057                                      |                                       | 0.0000                    | 1.0000        | 80.72                            |
| 21.5                           | 575,057                                      |                                       | 0.0000                    | 1.0000        | 80.72                            |
| 22.5                           | 543,066                                      |                                       | 0.0000                    | 1.0000        | 80.72                            |
| 23.5                           | 543,066                                      | 36,402                                | 0.0670                    | 0.9330        | 80.72                            |
| 24.5                           | 506,664                                      |                                       | 0.0000                    | 1.0000        | 75.31                            |
| 25.5                           | 506,664                                      |                                       | 0.0000                    | 1.0000        | 75.31                            |
| 26.5                           | 444,544                                      |                                       | 0.0000                    | 1.0000        | 75.31                            |
| 27.5                           | 444,544                                      |                                       | 0.0000                    | 1.0000        | 75.31                            |
| 28.5                           | 444,544                                      |                                       | 0.0000                    | 1.0000        | 75.31                            |
| 29.5                           | 444,544                                      |                                       | 0.0000                    | 1.0000        | 75.31                            |
| 30.5                           | 444,544                                      |                                       | 0.0000                    | 1.0000        | 75.31                            |
| 31.5                           | 444,544                                      |                                       | 0.0000                    | 1.0000        | 75.31                            |
| 32.5                           | 482,658                                      |                                       | 0.0000                    | 1.0000        | 75.31                            |
| 33.5                           | 482,658                                      | 287                                   | 0.0006                    | 0.9994        | 75.31                            |
| 34.5                           | 482,371                                      |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 35.5                           | 482,371                                      |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 36.5                           | 482,371                                      |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 37.5                           | 482,371                                      |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 38.5                           | 482,371                                      |                                       | 0.0000                    | 1.0000        | 75.27                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.50 OTHER EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1973-2020       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 482,371                                      |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 40.5                           | 414,616                                      |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 41.5                           | 376,502                                      |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 42.5                           | 37,623                                       |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 43.5                           | 37,623                                       |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 44.5                           | 37,623                                       |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 45.5                           | 37,623                                       |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 46.5                           | 36,829                                       |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 47.5                           | 36,829                                       |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 48.5                           | 36,829                                       |                                       | 0.0000                    | 1.0000        | 75.27                            |
| 49.5                           |  |                                       |                           |               | 75.27                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.50 OTHER EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1973-2020       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,214,116                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,080,327                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,329,181                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,370,985                                    | 25,127                                | 0.0183                    | 0.9817        | 100.00                           |
| 3.5                            | 1,225,685                                    |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 4.5                            | 1,339,075                                    |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 5.5                            | 1,380,025                                    |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 6.5                            | 1,379,944                                    |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 7.5                            | 1,379,944                                    |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 8.5                            | 1,680,935                                    |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 9.5                            | 1,680,935                                    |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 10.5                           | 839,850                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 11.5                           | 310,234                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 12.5                           | 342,225                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 13.5                           | 342,225                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 14.5                           | 228,835                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 15.5                           | 187,885                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 16.5                           | 250,004                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 17.5                           | 286,407                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 18.5                           | 130,514                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 19.5                           | 130,514                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 20.5                           | 130,514                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 21.5                           | 130,514                                      |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 22.5                           | 98,522                                       |                                       | 0.0000                    | 1.0000        | 98.17                            |
| 23.5                           | 98,522                                       | 36,402                                | 0.3695                    | 0.6305        | 98.17                            |
| 24.5                           | 62,120                                       |                                       | 0.0000                    | 1.0000        | 61.90                            |
| 25.5                           | 62,120                                       |                                       | 0.0000                    | 1.0000        | 61.90                            |
| 26.5                           |  |                                       |                           |               | 61.90                            |
| 27.5                           |  |                                       |                           |               |                                  |
| 28.5                           |  |                                       |                           |               |                                  |
| 29.5                           |  |                                       |                           |               |                                  |
| 30.5                           | 68,042                                       |                                       | 0.0000                    |               |                                  |
| 31.5                           | 68,042                                       |                                       | 0.0000                    |               |                                  |
| 32.5                           | 445,034                                      |                                       | 0.0000                    |               |                                  |
| 33.5                           | 445,034                                      | 287                                   | 0.0006                    |               |                                  |
| 34.5                           | 444,748                                      |                                       | 0.0000                    |               |                                  |
| 35.5                           | 444,748                                      |                                       | 0.0000                    |               |                                  |
| 36.5                           | 445,542                                      |                                       | 0.0000                    |               |                                  |
| 37.5                           | 445,542                                      |                                       | 0.0000                    |               |                                  |
| 38.5                           | 445,542                                      |                                       | 0.0000                    |               |                                  |



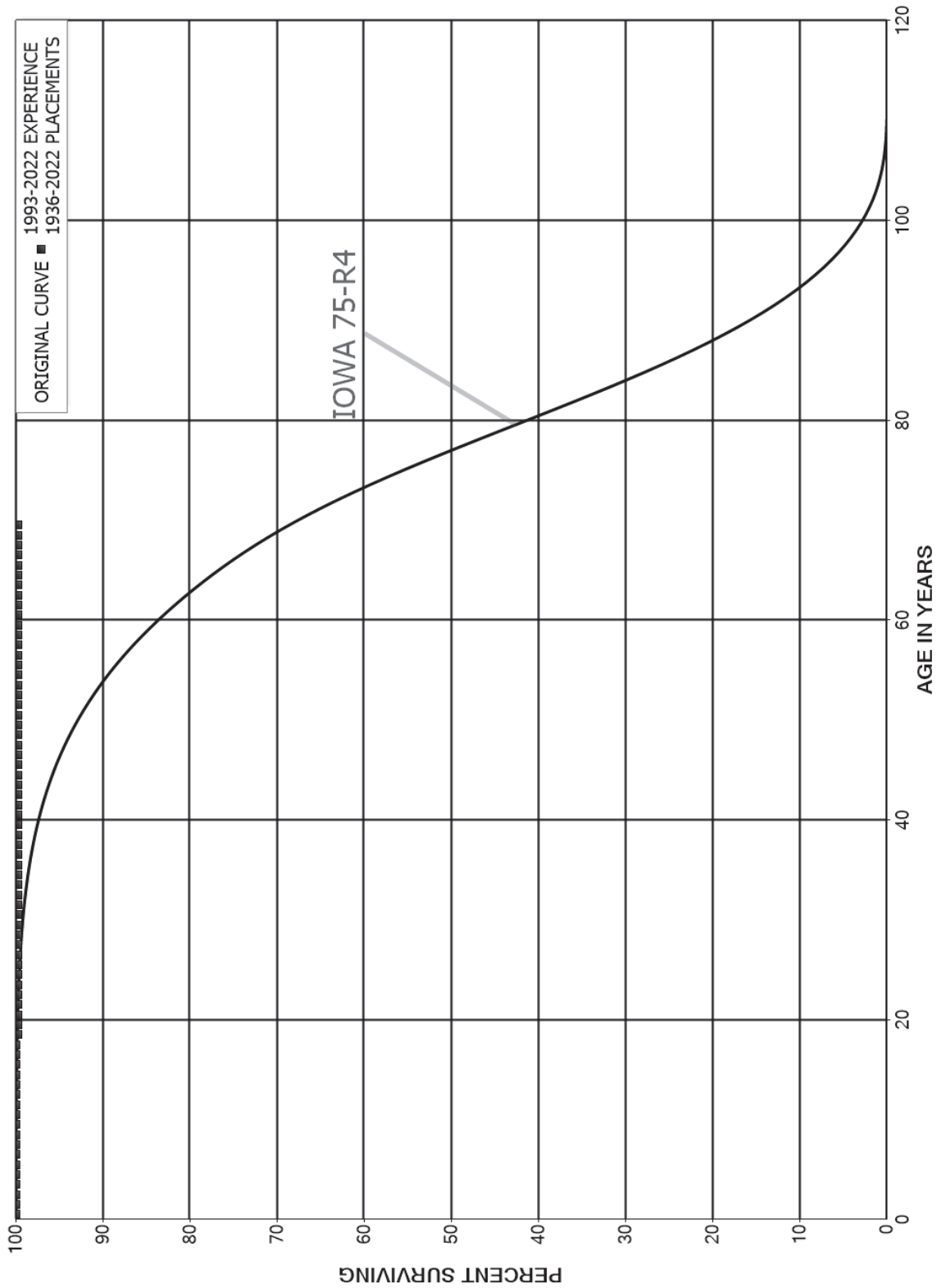
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.50 OTHER EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1973-2020       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 482,371                                      |                                       | 0.0000                    |               |                                  |
| 40.5                           | 414,616                                      |                                       | 0.0000                    |               |                                  |
| 41.5                           | 376,502                                      |                                       | 0.0000                    |               |                                  |
| 42.5                           | 37,623                                       |                                       | 0.0000                    |               |                                  |
| 43.5                           | 37,623                                       |                                       | 0.0000                    |               |                                  |
| 44.5                           | 37,623                                       |                                       | 0.0000                    |               |                                  |
| 45.5                           | 37,623                                       |                                       | 0.0000                    |               |                                  |
| 46.5                           | 36,829                                       |                                       | 0.0000                    |               |                                  |
| 47.5                           | 36,829                                       |                                       | 0.0000                    |               |                                  |
| 48.5                           | 36,829                                       |                                       | 0.0000                    |               |                                  |
| 49.5                           |  |                                       |                           |               |                                  |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 365.20 LAND RIGHTS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1936-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 5,055,092                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 4,511,293                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 4,515,144                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 4,517,336                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 4,728,669                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 4,599,540                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 4,660,572                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 4,855,398                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 4,929,043                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 5,085,336                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 5,093,916                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 5,103,862                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 5,411,872                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 5,366,936                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 6,679,066                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 7,290,243                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 6,661,018                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 6,882,423                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 6,761,535                                    | 20,000                                | 0.0030                    | 0.9970        | 100.00                           |
| 18.5                           | 6,645,385                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 19.5                           | 6,644,807                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 20.5                           | 5,451,534                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 21.5                           | 4,809,736                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 22.5                           | 3,126,452                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 23.5                           | 2,393,012                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 24.5                           | 2,453,924                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 25.5                           | 2,546,677                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 26.5                           | 2,536,583                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 27.5                           | 2,559,270                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 28.5                           | 2,407,604                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 29.5                           | 2,382,110                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 30.5                           | 2,400,964                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 31.5                           | 2,524,456                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 32.5                           | 2,575,161                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 33.5                           | 2,565,121                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 34.5                           | 2,539,009                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 35.5                           | 2,523,578                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 36.5                           | 2,333,502                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 37.5                           | 2,311,888                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 38.5                           | 2,367,040                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 365.20 LAND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1936-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,406,378                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 40.5                           | 2,399,604                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 41.5                           | 2,203,878                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 42.5                           | 2,268,075                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 43.5                           | 2,253,273                                    | 67                                    | 0.0000                    | 1.0000        | 99.70                            |
| 44.5                           | 2,033,425                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 45.5                           | 2,033,084                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 46.5                           | 1,810,020                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 47.5                           | 1,810,762                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 48.5                           | 1,811,641                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 49.5                           | 1,742,254                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 50.5                           | 1,933,557                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 51.5                           | 1,692,967                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 52.5                           | 1,695,939                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 53.5                           | 1,676,302                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 54.5                           | 1,692,487                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 55.5                           | 1,245,318                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 56.5                           | 1,174,140                                    |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 57.5                           | 894,831                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 58.5                           | 711,792                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 59.5                           | 708,735                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 60.5                           | 687,850                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 61.5                           | 835,373                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 62.5                           | 681,625                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 63.5                           | 662,115                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 64.5                           | 661,035                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 65.5                           | 660,818                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 66.5                           | 660,818                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 67.5                           | 608,797                                      |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 68.5                           | 71,297                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 69.5                           | 19,091                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 70.5                           | 19,091                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 71.5                           | 19,091                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 72.5                           | 408  |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 73.5                           | 11,452                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 74.5                           | 11,442                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 75.5                           | 11,442                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 76.5                           | 11,442                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 77.5                           | 11,442                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 78.5                           | 11,442                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |

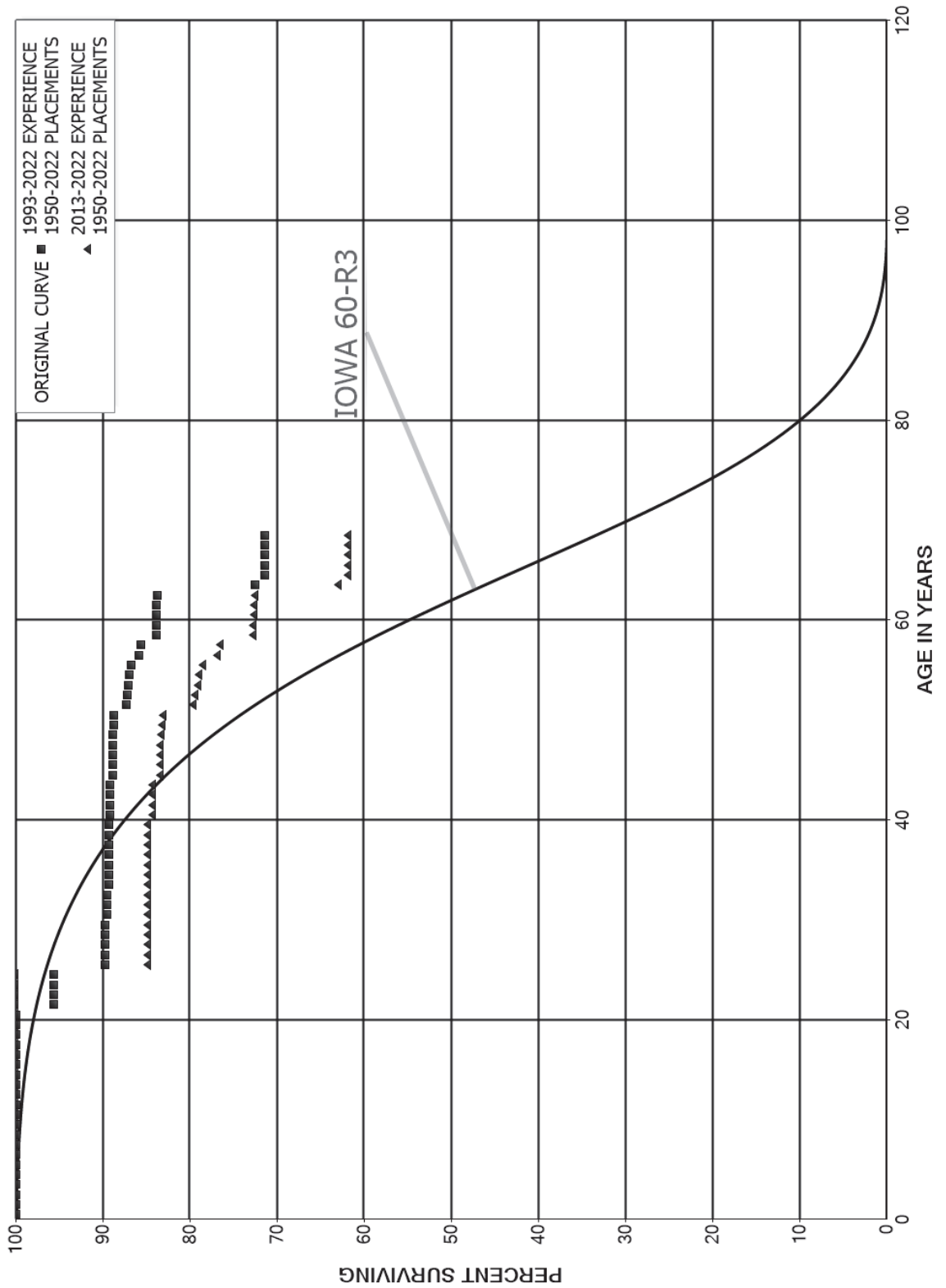
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 365.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1936-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 11,116                                       |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 80.5                           | 72   |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 81.5                           | 72   |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 82.5                           | 72   |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 83.5                           | 72   |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 84.5                           | 72   |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 85.5                           | 72   |                                       | 0.0000                    | 1.0000        | 99.70                            |
| 86.5                           |  |                                       |                           |               | 99.70                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1950-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 4,993,541                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 4,867,619                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 4,635,439                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 4,200,667                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 4,107,226                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 4,149,738                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 2,738,963                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 2,104,296                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,868,524                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,899,904                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 2,005,684                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 2,057,442                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 2,103,381                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,973,338                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,771,341                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 1,207,945                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 1,210,815                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 1,267,341                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 1,208,156                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 1,208,305                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 1,218,030                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 921,286                                      | 40,385                                | 0.0438                    | 0.9562        | 100.00                           |
| 21.5                           | 765,160                                      |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 22.5                           | 771,304                                      |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 23.5                           | 826,068                                      |                                       | 0.0000                    | 1.0000        | 95.62                            |
| 24.5                           | 826,068                                      | 50,872                                | 0.0616                    | 0.9384        | 95.62                            |
| 25.5                           | 796,687                                      |                                       | 0.0000                    | 1.0000        | 89.73                            |
| 26.5                           | 805,399                                      |                                       | 0.0000                    | 1.0000        | 89.73                            |
| 27.5                           | 850,710                                      |                                       | 0.0000                    | 1.0000        | 89.73                            |
| 28.5                           | 825,686                                      |                                       | 0.0000                    | 1.0000        | 89.73                            |
| 29.5                           | 825,686                                      | 2,052                                 | 0.0025                    | 0.9975        | 89.73                            |
| 30.5                           | 815,731                                      |                                       | 0.0000                    | 1.0000        | 89.51                            |
| 31.5                           | 873,076                                      | 21                                    | 0.0000                    | 1.0000        | 89.51                            |
| 32.5                           | 726,788                                      | 1,410                                 | 0.0019                    | 0.9981        | 89.50                            |
| 33.5                           | 754,393                                      |                                       | 0.0000                    | 1.0000        | 89.33                            |
| 34.5                           | 704,016                                      |                                       | 0.0000                    | 1.0000        | 89.33                            |
| 35.5                           | 711,521                                      |                                       | 0.0000                    | 1.0000        | 89.33                            |
| 36.5                           | 715,800                                      |                                       | 0.0000                    | 1.0000        | 89.33                            |
| 37.5                           | 705,797                                      |                                       | 0.0000                    | 1.0000        | 89.33                            |
| 38.5                           | 857,679                                      |                                       | 0.0000                    | 1.0000        | 89.33                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1950-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 765,736                                      | 1,219                                 | 0.0016                    | 0.9984        | 89.33                            |
| 40.5                           | 706,493                                      |                                       | 0.0000                    | 1.0000        | 89.19                            |
| 41.5                           | 660,554                                      |                                       | 0.0000                    | 1.0000        | 89.19                            |
| 42.5                           | 668,451                                      |                                       | 0.0000                    | 1.0000        | 89.19                            |
| 43.5                           | 653,432                                      | 2,327                                 | 0.0036                    | 0.9964        | 89.19                            |
| 44.5                           | 640,895                                      |                                       | 0.0000                    | 1.0000        | 88.87                            |
| 45.5                           | 640,895                                      |                                       | 0.0000                    | 1.0000        | 88.87                            |
| 46.5                           | 584,369                                      |                                       | 0.0000                    | 1.0000        | 88.87                            |
| 47.5                           | 584,369                                      | 327                                   | 0.0006                    | 0.9994        | 88.87                            |
| 48.5                           | 570,363                                      | 315                                   | 0.0006                    | 0.9994        | 88.82                            |
| 49.5                           | 562,210                                      | 365                                   | 0.0006                    | 0.9994        | 88.77                            |
| 50.5                           | 553,498                                      | 8,801                                 | 0.0159                    | 0.9841        | 88.71                            |
| 51.5                           | 492,853                                      | 544                                   | 0.0011                    | 0.9989        | 87.30                            |
| 52.5                           | 486,165                                      | 1,043                                 | 0.0021                    | 0.9979        | 87.21                            |
| 53.5                           | 430,358                                      | 237                                   | 0.0006                    | 0.9994        | 87.02                            |
| 54.5                           | 430,120                                      | 1,247                                 | 0.0029                    | 0.9971        | 86.97                            |
| 55.5                           | 417,097                                      | 4,234                                 | 0.0102                    | 0.9898        | 86.72                            |
| 56.5                           | 404,517                                      | 804                                   | 0.0020                    | 0.9980        | 85.84                            |
| 57.5                           | 358,529                                      | 7,604                                 | 0.0212                    | 0.9788        | 85.67                            |
| 58.5                           | 326,666                                      |                                       | 0.0000                    | 1.0000        | 83.85                            |
| 59.5                           | 326,666                                      | 240                                   | 0.0007                    | 0.9993        | 83.85                            |
| 60.5                           | 325,340                                      |                                       | 0.0000                    | 1.0000        | 83.79                            |
| 61.5                           | 273,287                                      | 373                                   | 0.0014                    | 0.9986        | 83.79                            |
| 62.5                           | 249,404                                      | 33,226                                | 0.1332                    | 0.8668        | 83.68                            |
| 63.5                           | 195,571                                      | 3,196                                 | 0.0163                    | 0.9837        | 72.53                            |
| 64.5                           | 190,038                                      |                                       | 0.0000                    | 1.0000        | 71.34                            |
| 65.5                           | 180,948                                      |                                       | 0.0000                    | 1.0000        | 71.34                            |
| 66.5                           | 176,908                                      |                                       | 0.0000                    | 1.0000        | 71.34                            |
| 67.5                           | 168,424                                      |                                       | 0.0000                    | 1.0000        | 71.34                            |
| 68.5                           | 18,419                                       |                                       | 0.0000                    | 1.0000        | 71.34                            |
| 69.5                           | 7,897  |                                       | 0.0000                    | 1.0000        | 71.34                            |
| 70.5                           | 7,897  |                                       | 0.0000                    | 1.0000        | 71.34                            |
| 71.5                           | 7,897  |                                       | 0.0000                    | 1.0000        | 71.34                            |
| 72.5                           |  |                                       |                           |               | 71.34                            |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1950-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 3,377,359                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 3,288,689                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 3,056,509                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 2,582,155                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 2,705,730                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 3,269,133                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,856,774                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,222,106                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,026,668                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,040,199                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,040,199                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,300,203                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,467,788                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,337,745                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,120,729                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 547,123                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 547,123                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 547,123                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 487,938                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 576,150                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 575,983                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 278,727                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 111,142                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 280,935                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 280,935                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 333,650                                      | 50,872                                | 0.1525                    | 0.8475        | 100.00                           |
| 25.5                           | 284,362                                      |                                       | 0.0000                    | 1.0000        | 84.75                            |
| 26.5                           | 284,362                                      |                                       | 0.0000                    | 1.0000        | 84.75                            |
| 27.5                           | 303,213                                      |                                       | 0.0000                    | 1.0000        | 84.75                            |
| 28.5                           | 283,721                                      |                                       | 0.0000                    | 1.0000        | 84.75                            |
| 29.5                           | 389,502                                      |                                       | 0.0000                    | 1.0000        | 84.75                            |
| 30.5                           | 438,128                                      |                                       | 0.0000                    | 1.0000        | 84.75                            |
| 31.5                           | 484,067                                      | 21                                    | 0.0000                    | 1.0000        | 84.75                            |
| 32.5                           | 314,252                                      | 119                                   | 0.0004                    | 0.9996        | 84.75                            |
| 33.5                           | 329,152                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |
| 34.5                           | 286,646                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |
| 35.5                           | 286,281                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |
| 36.5                           | 342,807                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |
| 37.5                           | 323,956                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |
| 38.5                           | 306,277                                      |                                       | 0.0000                    | 1.0000        | 84.72                            |

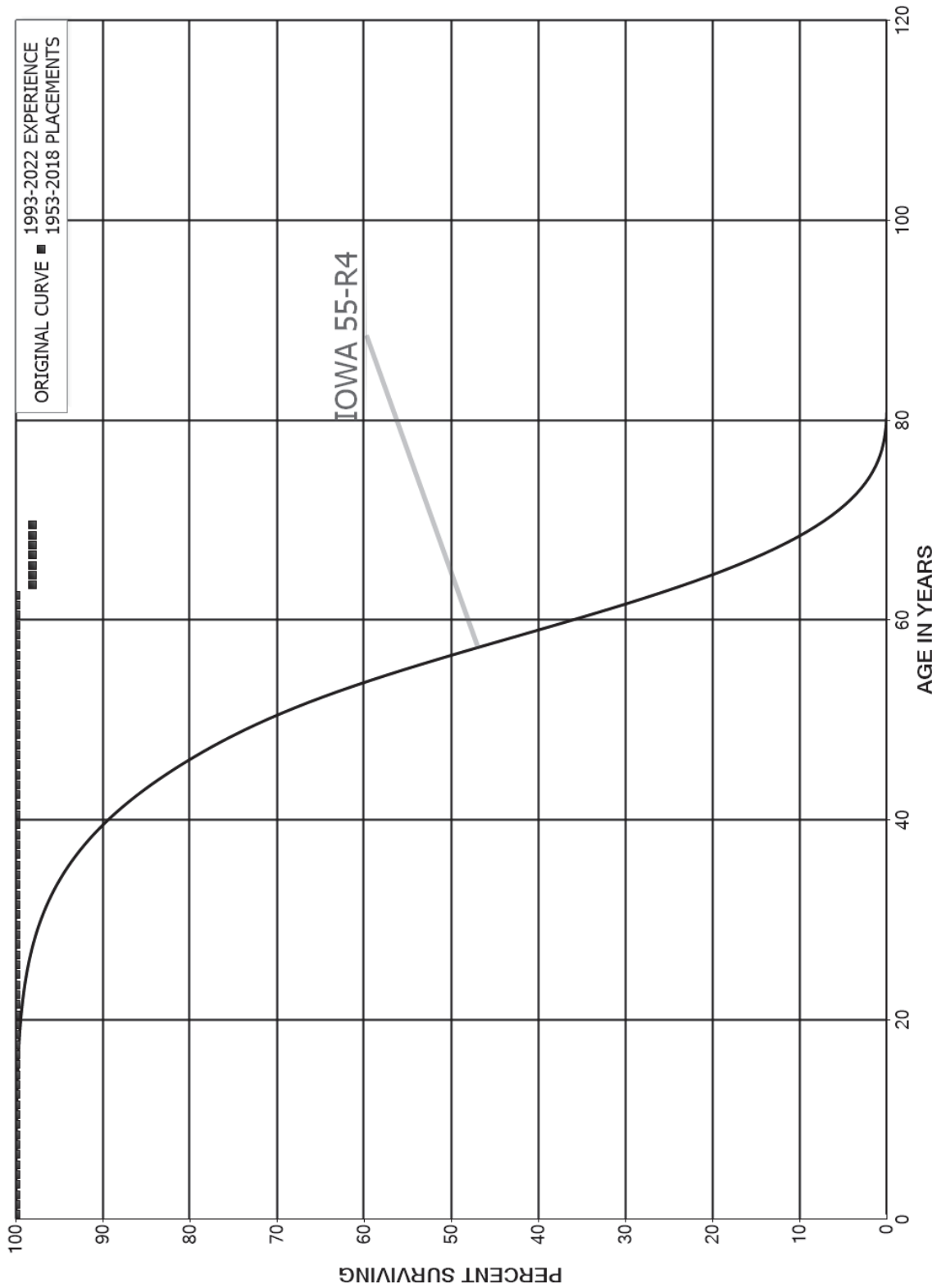
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1950-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 210,509                                      | 1,219                                 | 0.0058                    | 0.9942        | 84.72                            |
| 40.5                           | 159,885                                      |                                       | 0.0000                    | 1.0000        | 84.23                            |
| 41.5                           | 165,790                                      |                                       | 0.0000                    | 1.0000        | 84.23                            |
| 42.5                           | 171,934                                      |                                       | 0.0000                    | 1.0000        | 84.23                            |
| 43.5                           | 211,679                                      | 2,327                                 | 0.0110                    | 0.9890        | 84.23                            |
| 44.5                           | 199,142                                      |                                       | 0.0000                    | 1.0000        | 83.30                            |
| 45.5                           | 220,234                                      |                                       | 0.0000                    | 1.0000        | 83.30                            |
| 46.5                           | 172,419                                      |                                       | 0.0000                    | 1.0000        | 83.30                            |
| 47.5                           | 217,730                                      | 327                                   | 0.0015                    | 0.9985        | 83.30                            |
| 48.5                           | 229,572                                      | 315                                   | 0.0014                    | 0.9986        | 83.18                            |
| 49.5                           | 221,419                                      | 365                                   | 0.0016                    | 0.9984        | 83.06                            |
| 50.5                           | 214,202                                      | 8,801                                 | 0.0411                    | 0.9589        | 82.92                            |
| 51.5                           | 210,902                                      | 544                                   | 0.0026                    | 0.9974        | 79.52                            |
| 52.5                           | 227,741                                      | 1,043                                 | 0.0046                    | 0.9954        | 79.31                            |
| 53.5                           | 200,948                                      | 237                                   | 0.0012                    | 0.9988        | 78.95                            |
| 54.5                           | 203,048                                      | 1,247                                 | 0.0061                    | 0.9939        | 78.86                            |
| 55.5                           | 199,115                                      | 4,234                                 | 0.0213                    | 0.9787        | 78.37                            |
| 56.5                           | 190,814                                      | 804                                   | 0.0042                    | 0.9958        | 76.70                            |
| 57.5                           | 153,674                                      | 7,604                                 | 0.0495                    | 0.9505        | 76.38                            |
| 58.5                           | 305,050                                      |                                       | 0.0000                    | 1.0000        | 72.60                            |
| 59.5                           | 318,769                                      | 240                                   | 0.0008                    | 0.9992        | 72.60                            |
| 60.5                           | 317,443                                      |                                       | 0.0000                    | 1.0000        | 72.55                            |
| 61.5                           | 265,390                                      | 373                                   | 0.0014                    | 0.9986        | 72.55                            |
| 62.5                           | 249,404                                      | 33,226                                | 0.1332                    | 0.8668        | 72.45                            |
| 63.5                           | 195,571                                      | 3,196                                 | 0.0163                    | 0.9837        | 62.79                            |
| 64.5                           | 190,038                                      |                                       | 0.0000                    | 1.0000        | 61.77                            |
| 65.5                           | 180,948                                      |                                       | 0.0000                    | 1.0000        | 61.77                            |
| 66.5                           | 176,908                                      |                                       | 0.0000                    | 1.0000        | 61.77                            |
| 67.5                           | 168,424                                      |                                       | 0.0000                    | 1.0000        | 61.77                            |
| 68.5                           | 18,419                                       |                                       | 0.0000                    | 1.0000        | 61.77                            |
| 69.5                           | 7,897  |                                       | 0.0000                    | 1.0000        | 61.77                            |
| 70.5                           | 7,897  |                                       | 0.0000                    | 1.0000        | 61.77                            |
| 71.5                           | 7,897  |                                       | 0.0000                    | 1.0000        | 61.77                            |
| 72.5                           |  |                                       |                           |               | 61.77                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.30 OTHER STRUCTURES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1953-2018       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,076,092                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,118,861                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,118,861                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,118,861                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,122,701                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,044,539                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 898,606                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 205,417                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 205,417                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 205,417                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 205,417                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 185,785                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 185,785                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 194,532                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 194,977                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 204,163                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 198,574                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 198,574                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 198,574                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 200,566                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 200,566                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 171,123                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 171,123                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 171,123                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 171,123                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 171,123                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 171,123                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 161,267                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 116,548                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 116,548                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 116,548                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 73,778                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 73,778                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 73,778                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 69,938                                       | 42                                    | 0.0006                    | 0.9994        | 100.00                           |
| 34.5                           | 69,896                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 35.5                           | 69,896                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 36.5                           | 55,506                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 37.5                           | 55,506                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 38.5                           | 71,802                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |

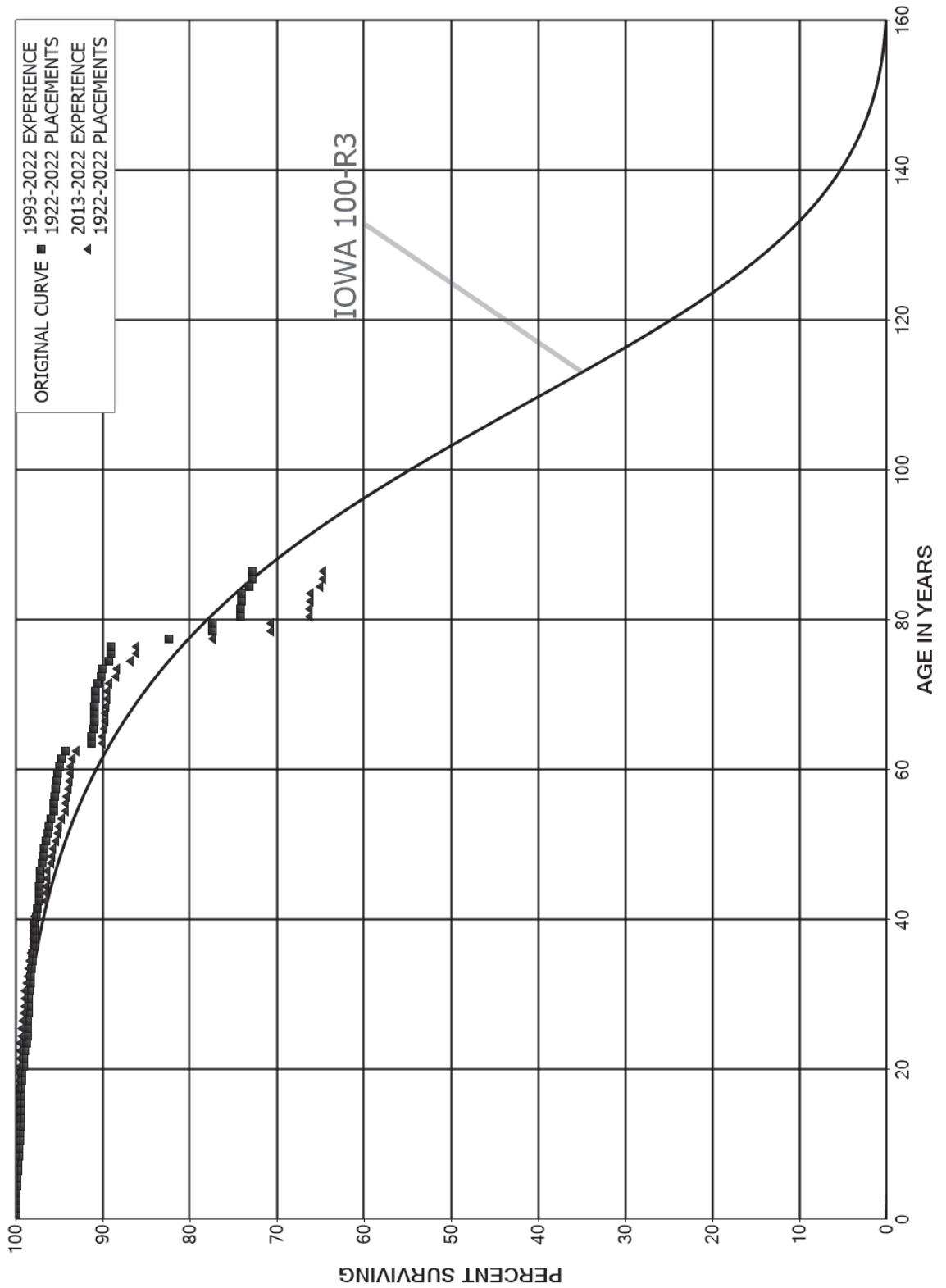
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.30 OTHER STRUCTURES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1953-2018       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 80,689                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 40.5                           | 50,558                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 41.5                           | 50,558                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 42.5                           | 41,811                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 43.5                           | 41,366                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 44.5                           | 32,180                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 45.5                           | 32,180                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 46.5                           | 32,180                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 47.5                           | 32,180                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 48.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 49.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 50.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 51.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 52.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 53.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 54.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 55.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 56.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 57.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 58.5                           | 30,188                                       |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 59.5                           | 30,188                                       | 7                                     | 0.0002                    | 0.9998        | 99.94                            |
| 60.5                           | 30,181                                       |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 61.5                           | 30,181                                       |                                       | 0.0000                    | 1.0000        | 99.92                            |
| 62.5                           | 30,181                                       | 545                                   | 0.0181                    | 0.9819        | 99.92                            |
| 63.5                           | 29,635                                       |                                       | 0.0000                    | 1.0000        | 98.11                            |
| 64.5                           | 29,635                                       |                                       | 0.0000                    | 1.0000        | 98.11                            |
| 65.5                           | 29,635                                       |                                       | 0.0000                    | 1.0000        | 98.11                            |
| 66.5                           | 24,638                                       |                                       | 0.0000                    | 1.0000        | 98.11                            |
| 67.5                           | 24,638                                       |                                       | 0.0000                    | 1.0000        | 98.11                            |
| 68.5                           | 8,342  |                                       | 0.0000                    | 1.0000        | 98.11                            |
| 69.5                           |  |                                       |                           |               | 98.11                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2022

EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 442,687,201                                  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 425,779,329                                  | 185,592                               | 0.0004         | 0.9996        | 100.00                           |
| 1.5                            | 405,753,213                                  | 80,662                                | 0.0002         | 0.9998        | 99.96                            |
| 2.5                            | 398,115,891                                  | 8,228                                 | 0.0000         | 1.0000        | 99.94                            |
| 3.5                            | 371,782,231                                  | 257,307                               | 0.0007         | 0.9993        | 99.93                            |
| 4.5                            | 178,316,742                                  | 11,193                                | 0.0001         | 0.9999        | 99.87                            |
| 5.5                            | 127,611,814                                  | 145,142                               | 0.0011         | 0.9989        | 99.86                            |
| 6.5                            | 103,924,198                                  | 22,014                                | 0.0002         | 0.9998        | 99.75                            |
| 7.5                            | 99,712,990                                   | 119,562                               | 0.0012         | 0.9988        | 99.72                            |
| 8.5                            | 95,452,869                                   | 26,618                                | 0.0003         | 0.9997        | 99.60                            |
| 9.5                            | 94,953,068                                   | 62,316                                | 0.0007         | 0.9993        | 99.58                            |
| 10.5                           | 96,962,980                                   | 23,847                                | 0.0002         | 0.9998        | 99.51                            |
| 11.5                           | 100,313,410                                  | 96,073                                | 0.0010         | 0.9990        | 99.49                            |
| 12.5                           | 101,359,127                                  | 24,685                                | 0.0002         | 0.9998        | 99.39                            |
| 13.5                           | 103,583,637                                  | 4,947                                 | 0.0000         | 1.0000        | 99.37                            |
| 14.5                           | 102,907,526                                  |                                       | 0.0000         | 1.0000        | 99.36                            |
| 15.5                           | 104,334,436                                  | 4,091                                 | 0.0000         | 1.0000        | 99.36                            |
| 16.5                           | 105,345,170                                  | 19,142                                | 0.0002         | 0.9998        | 99.36                            |
| 17.5                           | 103,889,717                                  | 25,053                                | 0.0002         | 0.9998        | 99.34                            |
| 18.5                           | 103,356,485                                  | 5,905                                 | 0.0001         | 0.9999        | 99.32                            |
| 19.5                           | 100,964,745                                  | 228,079                               | 0.0023         | 0.9977        | 99.31                            |
| 20.5                           | 100,598,023                                  | 34,508                                | 0.0003         | 0.9997        | 99.09                            |
| 21.5                           | 95,229,200                                   | 50,669                                | 0.0005         | 0.9995        | 99.05                            |
| 22.5                           | 94,688,606                                   | 304,888                               | 0.0032         | 0.9968        | 99.00                            |
| 23.5                           | 93,032,187                                   | 57,591                                | 0.0006         | 0.9994        | 98.68                            |
| 24.5                           | 93,688,451                                   | 24,499                                | 0.0003         | 0.9997        | 98.62                            |
| 25.5                           | 97,726,401                                   | 22,424                                | 0.0002         | 0.9998        | 98.59                            |
| 26.5                           | 97,141,178                                   | 29,739                                | 0.0003         | 0.9997        | 98.57                            |
| 27.5                           | 103,719,875                                  | 25,930                                | 0.0003         | 0.9997        | 98.54                            |
| 28.5                           | 105,683,616                                  | 38,329                                | 0.0004         | 0.9996        | 98.52                            |
| 29.5                           | 101,914,587                                  | 72,040                                | 0.0007         | 0.9993        | 98.48                            |
| 30.5                           | 100,700,165                                  | 80,929                                | 0.0008         | 0.9992        | 98.41                            |
| 31.5                           | 102,619,227                                  | 67,254                                | 0.0007         | 0.9993        | 98.33                            |
| 32.5                           | 103,097,878                                  | 76,154                                | 0.0007         | 0.9993        | 98.27                            |
| 33.5                           | 103,378,103                                  | 106,095                               | 0.0010         | 0.9990        | 98.20                            |
| 34.5                           | 101,161,303                                  | 53,300                                | 0.0005         | 0.9995        | 98.09                            |
| 35.5                           | 100,893,245                                  | 176,210                               | 0.0017         | 0.9983        | 98.04                            |
| 36.5                           | 96,112,552                                   | 36,707                                | 0.0004         | 0.9996        | 97.87                            |
| 37.5                           | 89,363,787                                   | 9,062                                 | 0.0001         | 0.9999        | 97.83                            |
| 38.5                           | 84,641,175                                   | 33,854                                | 0.0004         | 0.9996        | 97.82                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 367.00 MAINS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1922-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 81,804,303                                   | 120,059                               | 0.0015                    | 0.9985        | 97.79                            |
| 40.5                           | 77,492,296                                   | 71,718                                | 0.0009                    | 0.9991        | 97.64                            |
| 41.5                           | 74,129,277                                   | 193,986                               | 0.0026                    | 0.9974        | 97.55                            |
| 42.5                           | 72,279,254                                   | 21,321                                | 0.0003                    | 0.9997        | 97.30                            |
| 43.5                           | 67,937,679                                   | 22,731                                | 0.0003                    | 0.9997        | 97.27                            |
| 44.5                           | 64,622,423                                   | 40,751                                | 0.0006                    | 0.9994        | 97.24                            |
| 45.5                           | 62,092,500                                   | 21,460                                | 0.0003                    | 0.9997        | 97.17                            |
| 46.5                           | 60,870,505                                   | 149,378                               | 0.0025                    | 0.9975        | 97.14                            |
| 47.5                           | 60,439,066                                   | 44,034                                | 0.0007                    | 0.9993        | 96.90                            |
| 48.5                           | 59,593,208                                   | 67,411                                | 0.0011                    | 0.9989        | 96.83                            |
| 49.5                           | 58,151,389                                   | 121,803                               | 0.0021                    | 0.9979        | 96.72                            |
| 50.5                           | 56,933,297                                   | 120,309                               | 0.0021                    | 0.9979        | 96.52                            |
| 51.5                           | 54,356,405                                   | 65,766                                | 0.0012                    | 0.9988        | 96.32                            |
| 52.5                           | 51,579,698                                   | 120,513                               | 0.0023                    | 0.9977        | 96.20                            |
| 53.5                           | 48,718,020                                   | 163,870                               | 0.0034                    | 0.9966        | 95.97                            |
| 54.5                           | 46,259,986                                   | 20,407                                | 0.0004                    | 0.9996        | 95.65                            |
| 55.5                           | 38,802,656                                   | 34,378                                | 0.0009                    | 0.9991        | 95.61                            |
| 56.5                           | 35,873,268                                   | 67,956                                | 0.0019                    | 0.9981        | 95.52                            |
| 57.5                           | 28,502,432                                   | 18,326                                | 0.0006                    | 0.9994        | 95.34                            |
| 58.5                           | 24,708,001                                   | 29,925                                | 0.0012                    | 0.9988        | 95.28                            |
| 59.5                           | 23,634,960                                   | 62,216                                | 0.0026                    | 0.9974        | 95.17                            |
| 60.5                           | 22,868,822                                   | 48,998                                | 0.0021                    | 0.9979        | 94.92                            |
| 61.5                           | 19,017,894                                   | 94,699                                | 0.0050                    | 0.9950        | 94.71                            |
| 62.5                           | 15,792,487                                   | 492,048                               | 0.0312                    | 0.9688        | 94.24                            |
| 63.5                           | 12,140,148                                   | 1,312                                 | 0.0001                    | 0.9999        | 91.30                            |
| 64.5                           | 11,966,153                                   | 30,943                                | 0.0026                    | 0.9974        | 91.29                            |
| 65.5                           | 11,475,364                                   | 8,238                                 | 0.0007                    | 0.9993        | 91.06                            |
| 66.5                           | 10,166,657                                   | 2,985                                 | 0.0003                    | 0.9997        | 90.99                            |
| 67.5                           | 9,714,239                                    | 5,809                                 | 0.0006                    | 0.9994        | 90.97                            |
| 68.5                           | 1,288,083                                    | 1,387                                 | 0.0011                    | 0.9989        | 90.91                            |
| 69.5                           | 779,204                                      |                                       | 0.0000                    | 1.0000        | 90.81                            |
| 70.5                           | 552,170                                      | 957                                   | 0.0017                    | 0.9983        | 90.81                            |
| 71.5                           | 544,715                                      | 2,933                                 | 0.0054                    | 0.9946        | 90.66                            |
| 72.5                           | 469,689                                      | 559                                   | 0.0012                    | 0.9988        | 90.17                            |
| 73.5                           | 404,398                                      | 3,586                                 | 0.0089                    | 0.9911        | 90.06                            |
| 74.5                           | 299,785                                      | 777                                   | 0.0026                    | 0.9974        | 89.26                            |
| 75.5                           | 298,736                                      |                                       | 0.0000                    | 1.0000        | 89.03                            |
| 76.5                           | 298,535                                      | 22,202                                | 0.0744                    | 0.9256        | 89.03                            |
| 77.5                           | 271,065                                      | 16,652                                | 0.0614                    | 0.9386        | 82.41                            |
| 78.5                           | 251,121                                      |                                       | 0.0000                    | 1.0000        | 77.35                            |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1922-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 230,564                                      | 9,462                                 | 0.0410                    | 0.9590        | 77.35                            |  |
| 80.5                           | 173,485                                      |                                       | 0.0000                    | 1.0000        | 74.17                            |  |
| 81.5                           | 151,788                                      | 109                                   | 0.0007                    | 0.9993        | 74.17                            |  |
| 82.5                           | 151,679                                      |                                       | 0.0000                    | 1.0000        | 74.12                            |  |
| 83.5                           | 151,679                                      | 2,000                                 | 0.0132                    | 0.9868        | 74.12                            |  |
| 84.5                           | 149,679                                      | 605                                   | 0.0040                    | 0.9960        | 73.14                            |  |
| 85.5                           | 149,074                                      |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 86.5                           | 78,761                                       |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 87.5                           | 78,761                                       |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 88.5                           | 77,853                                       |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 89.5                           | 77,359                                       |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 90.5                           | 75,738                                       |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 91.5                           | 75,738                                       |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 92.5                           | 75,738                                       |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 93.5                           | 40,229                                       |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 94.5                           | 103  |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 95.5                           | 103  |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 96.5                           | 103  |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 97.5                           | 103  |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 98.5                           | 103  |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 99.5                           | 103  |                                       | 0.0000                    | 1.0000        | 72.85                            |  |
| 100.5                          |  |                                       |                           |               | 72.85                            |  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2022

EXPERIENCE BAND 2013-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 392,102,070                                  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 375,064,256                                  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 353,528,830                                  | 9,258                                 | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 344,632,941                                  | 6,573                                 | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 315,992,978                                  | 5,937                                 | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 123,853,500                                  |                                       | 0.0000         | 1.0000        | 99.99                            |
| 5.5                            | 74,286,192                                   | 62,714                                | 0.0008         | 0.9992        | 99.99                            |
| 6.5                            | 45,134,320                                   | 5,651                                 | 0.0001         | 0.9999        | 99.91                            |
| 7.5                            | 35,849,732                                   | 17,450                                | 0.0005         | 0.9995        | 99.90                            |
| 8.5                            | 19,672,965                                   | 13,781                                | 0.0007         | 0.9993        | 99.85                            |
| 9.5                            | 18,827,206                                   |                                       | 0.0000         | 1.0000        | 99.78                            |
| 10.5                           | 17,827,460                                   | 14,323                                | 0.0008         | 0.9992        | 99.78                            |
| 11.5                           | 25,518,821                                   |                                       | 0.0000         | 1.0000        | 99.70                            |
| 12.5                           | 27,372,423                                   | 24,676                                | 0.0009         | 0.9991        | 99.70                            |
| 13.5                           | 29,165,666                                   | 4,947                                 | 0.0002         | 0.9998        | 99.61                            |
| 14.5                           | 26,737,850                                   |                                       | 0.0000         | 1.0000        | 99.59                            |
| 15.5                           | 28,639,718                                   | 2,917                                 | 0.0001         | 0.9999        | 99.59                            |
| 16.5                           | 31,905,907                                   | 16,999                                | 0.0005         | 0.9995        | 99.58                            |
| 17.5                           | 30,625,478                                   | 13,693                                | 0.0004         | 0.9996        | 99.53                            |
| 18.5                           | 30,899,893                                   | 1,446                                 | 0.0000         | 1.0000        | 99.48                            |
| 19.5                           | 32,018,530                                   | 32,053                                | 0.0010         | 0.9990        | 99.48                            |
| 20.5                           | 32,905,529                                   |                                       | 0.0000         | 1.0000        | 99.38                            |
| 21.5                           | 26,874,302                                   |                                       | 0.0000         | 1.0000        | 99.38                            |
| 22.5                           | 26,531,405                                   |                                       | 0.0000         | 1.0000        | 99.38                            |
| 23.5                           | 26,129,821                                   | 51,511                                | 0.0020         | 0.9980        | 99.38                            |
| 24.5                           | 27,083,088                                   | 13,042                                | 0.0005         | 0.9995        | 99.18                            |
| 25.5                           | 24,673,540                                   | 22,424                                | 0.0009         | 0.9991        | 99.14                            |
| 26.5                           | 27,164,831                                   | 29,352                                | 0.0011         | 0.9989        | 99.05                            |
| 27.5                           | 33,789,683                                   | 24,790                                | 0.0007         | 0.9993        | 98.94                            |
| 28.5                           | 46,028,936                                   | 27,825                                | 0.0006         | 0.9994        | 98.87                            |
| 29.5                           | 44,528,198                                   | 5,311                                 | 0.0001         | 0.9999        | 98.81                            |
| 30.5                           | 46,559,693                                   | 79,117                                | 0.0017         | 0.9983        | 98.79                            |
| 31.5                           | 48,035,981                                   | 66,406                                | 0.0014         | 0.9986        | 98.63                            |
| 32.5                           | 46,899,894                                   | 50,799                                | 0.0011         | 0.9989        | 98.49                            |
| 33.5                           | 48,058,265                                   | 56,684                                | 0.0012         | 0.9988        | 98.38                            |
| 34.5                           | 48,817,964                                   | 33,790                                | 0.0007         | 0.9993        | 98.27                            |
| 35.5                           | 50,580,222                                   | 175,779                               | 0.0035         | 0.9965        | 98.20                            |
| 36.5                           | 45,704,412                                   | 12,135                                | 0.0003         | 0.9997        | 97.86                            |
| 37.5                           | 38,761,262                                   | 2,155                                 | 0.0001         | 0.9999        | 97.83                            |
| 38.5                           | 25,866,340                                   |                                       | 0.0000         | 1.0000        | 97.83                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1922-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 23,967,156                                   | 37,223                                | 0.0016                    | 0.9984        | 97.83                            |
| 40.5                           | 20,690,147                                   | 66,410                                | 0.0032                    | 0.9968        | 97.67                            |
| 41.5                           | 19,831,245                                   | 178,448                               | 0.0090                    | 0.9910        | 97.36                            |
| 42.5                           | 20,698,731                                   | 12,068                                | 0.0006                    | 0.9994        | 96.49                            |
| 43.5                           | 19,050,259                                   | 14,729                                | 0.0008                    | 0.9992        | 96.43                            |
| 44.5                           | 17,973,933                                   | 19,349                                | 0.0011                    | 0.9989        | 96.35                            |
| 45.5                           | 22,983,472                                   | 2,191                                 | 0.0001                    | 0.9999        | 96.25                            |
| 46.5                           | 24,704,284                                   | 109,546                               | 0.0044                    | 0.9956        | 96.24                            |
| 47.5                           | 31,796,974                                   | 14,889                                | 0.0005                    | 0.9995        | 95.81                            |
| 48.5                           | 34,867,956                                   | 55,348                                | 0.0016                    | 0.9984        | 95.77                            |
| 49.5                           | 34,492,068                                   | 106,978                               | 0.0031                    | 0.9969        | 95.62                            |
| 50.5                           | 34,066,559                                   | 85,813                                | 0.0025                    | 0.9975        | 95.32                            |
| 51.5                           | 35,323,561                                   | 50,128                                | 0.0014                    | 0.9986        | 95.08                            |
| 52.5                           | 35,702,546                                   | 118,695                               | 0.0033                    | 0.9967        | 94.95                            |
| 53.5                           | 36,065,083                                   | 162,029                               | 0.0045                    | 0.9955        | 94.63                            |
| 54.5                           | 33,783,786                                   | 20,105                                | 0.0006                    | 0.9994        | 94.21                            |
| 55.5                           | 26,786,659                                   | 25,572                                | 0.0010                    | 0.9990        | 94.15                            |
| 56.5                           | 25,126,043                                   | 66,251                                | 0.0026                    | 0.9974        | 94.06                            |
| 57.5                           | 18,260,199                                   | 18,254                                | 0.0010                    | 0.9990        | 93.81                            |
| 58.5                           | 23,497,965                                   | 29,925                                | 0.0013                    | 0.9987        | 93.72                            |
| 59.5                           | 22,904,767                                   | 4,441                                 | 0.0002                    | 0.9998        | 93.60                            |
| 60.5                           | 22,386,178                                   | 48,714                                | 0.0022                    | 0.9978        | 93.58                            |
| 61.5                           | 18,544,803                                   | 94,699                                | 0.0051                    | 0.9949        | 93.38                            |
| 62.5                           | 15,387,316                                   | 492,048                               | 0.0320                    | 0.9680        | 92.90                            |
| 63.5                           | 11,767,107                                   | 951                                   | 0.0001                    | 0.9999        | 89.93                            |
| 64.5                           | 11,695,962                                   | 30,943                                | 0.0026                    | 0.9974        | 89.92                            |
| 65.5                           | 11,205,456                                   | 5,650                                 | 0.0005                    | 0.9995        | 89.68                            |
| 66.5                           | 9,899,538                                    | 2,985                                 | 0.0003                    | 0.9997        | 89.64                            |
| 67.5                           | 9,456,278                                    | 5,809                                 | 0.0006                    | 0.9994        | 89.61                            |
| 68.5                           | 1,033,973                                    | 1,387                                 | 0.0013                    | 0.9987        | 89.56                            |
| 69.5                           | 549,182                                      |                                       | 0.0000                    | 1.0000        | 89.44                            |
| 70.5                           | 330,252                                      | 957                                   | 0.0029                    | 0.9971        | 89.44                            |
| 71.5                           | 344,610                                      | 2,933                                 | 0.0085                    | 0.9915        | 89.18                            |
| 72.5                           | 269,584                                      | 559                                   | 0.0021                    | 0.9979        | 88.42                            |
| 73.5                           | 204,293                                      | 3,586                                 | 0.0176                    | 0.9824        | 88.23                            |
| 74.5                           | 99,681                                       | 777                                   | 0.0078                    | 0.9922        | 86.69                            |
| 75.5                           | 98,631                                       |                                       | 0.0000                    | 1.0000        | 86.01                            |
| 76.5                           | 219,059                                      | 22,202                                | 0.1014                    | 0.8986        | 86.01                            |
| 77.5                           | 191,590                                      | 16,652                                | 0.0869                    | 0.9131        | 77.29                            |
| 78.5                           | 172,663                                      |                                       | 0.0000                    | 1.0000        | 70.57                            |

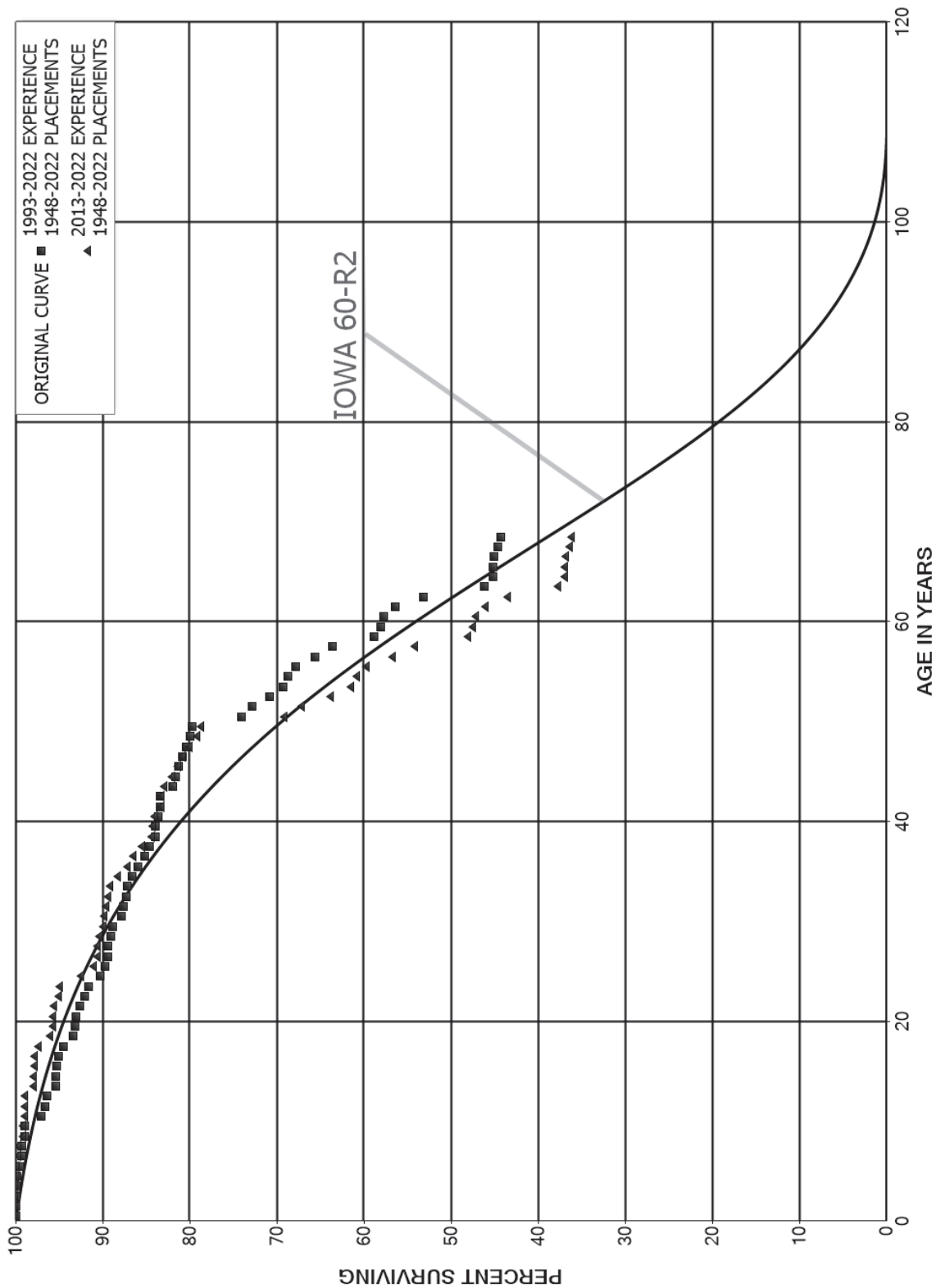
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 367.00 MAINS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1922-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 152,600                                      | 9,462                                 | 0.0620                    | 0.9380        | 70.57                            |  |
| 80.5                           | 97,747                                       |                                       | 0.0000                    | 1.0000        | 66.20                            |  |
| 81.5                           | 76,050                                       | 109                                   | 0.0014                    | 0.9986        | 66.20                            |  |
| 82.5                           | 75,941                                       |                                       | 0.0000                    | 1.0000        | 66.10                            |  |
| 83.5                           | 111,450                                      | 2,000                                 | 0.0179                    | 0.9821        | 66.10                            |  |
| 84.5                           | 149,577                                      | 605                                   | 0.0040                    | 0.9960        | 64.92                            |  |
| 85.5                           | 148,972                                      |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 86.5                           | 78,659                                       |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 87.5                           | 78,659                                       |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 88.5                           | 77,751                                       |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 89.5                           | 77,257                                       |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 90.5                           | 75,738                                       |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 91.5                           | 75,738                                       |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 92.5                           | 75,738                                       |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 93.5                           | 40,229                                       |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 94.5                           | 103  |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 95.5                           | 103  |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 96.5                           | 103  |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 97.5                           | 103  |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 98.5                           | 103  |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 99.5                           | 103  |                                       | 0.0000                    | 1.0000        | 64.65                            |  |
| 100.5                          |  |                                       |                           |               | 64.65                            |  |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1948-2022

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 175,768,116                                  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 176,040,248                                  | 1,791                                 | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 158,111,812                                  | 64,297                                | 0.0004         | 0.9996        | 100.00                           |
| 2.5                            | 114,160,833                                  | 11,860                                | 0.0001         | 0.9999        | 99.96                            |
| 3.5                            | 106,668,551                                  | 100,460                               | 0.0009         | 0.9991        | 99.95                            |
| 4.5                            | 71,210,973                                   | 283,269                               | 0.0040         | 0.9960        | 99.85                            |
| 5.5                            | 61,343,450                                   | 93,222                                | 0.0015         | 0.9985        | 99.46                            |
| 6.5                            | 52,860,617                                   | 27,204                                | 0.0005         | 0.9995        | 99.31                            |
| 7.5                            | 45,176,295                                   | 114,270                               | 0.0025         | 0.9975        | 99.25                            |
| 8.5                            | 33,427,823                                   | 5,252                                 | 0.0002         | 0.9998        | 99.00                            |
| 9.5                            | 33,096,235                                   | 650,326                               | 0.0196         | 0.9804        | 98.99                            |
| 10.5                           | 33,222,447                                   | 128,635                               | 0.0039         | 0.9961        | 97.04                            |
| 11.5                           | 31,923,461                                   | 85,482                                | 0.0027         | 0.9973        | 96.67                            |
| 12.5                           | 31,532,949                                   | 322,053                               | 0.0102         | 0.9898        | 96.41                            |
| 13.5                           | 30,566,897                                   | 11,065                                | 0.0004         | 0.9996        | 95.42                            |
| 14.5                           | 27,868,604                                   | 41,768                                | 0.0015         | 0.9985        | 95.39                            |
| 15.5                           | 27,130,074                                   | 54,145                                | 0.0020         | 0.9980        | 95.25                            |
| 16.5                           | 25,646,615                                   | 147,597                               | 0.0058         | 0.9942        | 95.06                            |
| 17.5                           | 24,957,084                                   | 293,189                               | 0.0117         | 0.9883        | 94.51                            |
| 18.5                           | 23,309,753                                   | 65,391                                | 0.0028         | 0.9972        | 93.40                            |
| 19.5                           | 21,763,687                                   | 27,661                                | 0.0013         | 0.9987        | 93.14                            |
| 20.5                           | 18,431,531                                   | 72,402                                | 0.0039         | 0.9961        | 93.02                            |
| 21.5                           | 16,205,286                                   | 95,484                                | 0.0059         | 0.9941        | 92.65                            |
| 22.5                           | 14,985,007                                   | 85,663                                | 0.0057         | 0.9943        | 92.11                            |
| 23.5                           | 12,701,009                                   | 175,933                               | 0.0139         | 0.9861        | 91.58                            |
| 24.5                           | 11,994,580                                   | 80,850                                | 0.0067         | 0.9933        | 90.31                            |
| 25.5                           | 11,907,658                                   | 35,504                                | 0.0030         | 0.9970        | 89.70                            |
| 26.5                           | 11,600,183                                   | 4,621                                 | 0.0004         | 0.9996        | 89.44                            |
| 27.5                           | 11,633,817                                   | 39,277                                | 0.0034         | 0.9966        | 89.40                            |
| 28.5                           | 11,181,768                                   | 36,353                                | 0.0033         | 0.9967        | 89.10                            |
| 29.5                           | 10,732,636                                   | 120,444                               | 0.0112         | 0.9888        | 88.81                            |
| 30.5                           | 10,335,179                                   | 19,058                                | 0.0018         | 0.9982        | 87.81                            |
| 31.5                           | 10,445,171                                   | 38,579                                | 0.0037         | 0.9963        | 87.65                            |
| 32.5                           | 8,981,587                                    | 15,673                                | 0.0017         | 0.9983        | 87.33                            |
| 33.5                           | 9,207,543                                    | 55,045                                | 0.0060         | 0.9940        | 87.17                            |
| 34.5                           | 8,829,568                                    | 73,112                                | 0.0083         | 0.9917        | 86.65                            |
| 35.5                           | 7,724,905                                    | 68,833                                | 0.0089         | 0.9911        | 85.94                            |
| 36.5                           | 7,101,170                                    | 46,691                                | 0.0066         | 0.9934        | 85.17                            |
| 37.5                           | 6,927,955                                    | 51,205                                | 0.0074         | 0.9926        | 84.61                            |
| 38.5                           | 6,804,578                                    | 4,965                                 | 0.0007         | 0.9993        | 83.98                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1948-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 6,460,172                                    | 22,295                                | 0.0035                    | 0.9965        | 83.92                            |  |
| 40.5                           | 5,581,474                                    | 17,921                                | 0.0032                    | 0.9968        | 83.63                            |  |
| 41.5                           | 5,404,931                                    | 1,002                                 | 0.0002                    | 0.9998        | 83.36                            |  |
| 42.5                           | 5,390,013                                    | 89,551                                | 0.0166                    | 0.9834        | 83.35                            |  |
| 43.5                           | 5,063,310                                    | 22,922                                | 0.0045                    | 0.9955        | 81.96                            |  |
| 44.5                           | 4,757,634                                    | 15,564                                | 0.0033                    | 0.9967        | 81.59                            |  |
| 45.5                           | 4,567,579                                    | 29,946                                | 0.0066                    | 0.9934        | 81.33                            |  |
| 46.5                           | 4,075,531                                    | 18,023                                | 0.0044                    | 0.9956        | 80.79                            |  |
| 47.5                           | 3,994,549                                    | 23,372                                | 0.0059                    | 0.9941        | 80.44                            |  |
| 48.5                           | 3,796,561                                    | 11,555                                | 0.0030                    | 0.9970        | 79.97                            |  |
| 49.5                           | 3,694,537                                    | 260,748                               | 0.0706                    | 0.9294        | 79.72                            |  |
| 50.5                           | 3,286,630                                    | 53,504                                | 0.0163                    | 0.9837        | 74.10                            |  |
| 51.5                           | 3,001,012                                    | 83,182                                | 0.0277                    | 0.9723        | 72.89                            |  |
| 52.5                           | 2,870,561                                    | 62,959                                | 0.0219                    | 0.9781        | 70.87                            |  |
| 53.5                           | 2,527,100                                    | 20,570                                | 0.0081                    | 0.9919        | 69.31                            |  |
| 54.5                           | 2,423,876                                    | 31,478                                | 0.0130                    | 0.9870        | 68.75                            |  |
| 55.5                           | 2,079,368                                    | 67,785                                | 0.0326                    | 0.9674        | 67.86                            |  |
| 56.5                           | 1,921,313                                    | 59,508                                | 0.0310                    | 0.9690        | 65.65                            |  |
| 57.5                           | 1,592,622                                    | 120,643                               | 0.0758                    | 0.9242        | 63.61                            |  |
| 58.5                           | 1,323,410                                    | 16,548                                | 0.0125                    | 0.9875        | 58.79                            |  |
| 59.5                           | 1,269,600                                    | 6,392                                 | 0.0050                    | 0.9950        | 58.06                            |  |
| 60.5                           | 1,203,630                                    | 28,170                                | 0.0234                    | 0.9766        | 57.77                            |  |
| 61.5                           | 1,065,410                                    | 60,836                                | 0.0571                    | 0.9429        | 56.41                            |  |
| 62.5                           | 926,299                                      | 121,628                               | 0.1313                    | 0.8687        | 53.19                            |  |
| 63.5                           | 541,432                                      | 11,615                                | 0.0215                    | 0.9785        | 46.21                            |  |
| 64.5                           | 492,603                                      | 550                                   | 0.0011                    | 0.9989        | 45.22                            |  |
| 65.5                           | 473,653                                      | 851                                   | 0.0018                    | 0.9982        | 45.17                            |  |
| 66.5                           | 398,961                                      | 4,472                                 | 0.0112                    | 0.9888        | 45.09                            |  |
| 67.5                           | 374,615                                      | 2,933                                 | 0.0078                    | 0.9922        | 44.58                            |  |
| 68.5                           | 56,796                                       |                                       | 0.0000                    | 1.0000        | 44.23                            |  |
| 69.5                           | 9,204  |                                       | 0.0000                    | 1.0000        | 44.23                            |  |
| 70.5                           | 5,421  |                                       | 0.0000                    | 1.0000        | 44.23                            |  |
| 71.5                           | 5,421  |                                       | 0.0000                    | 1.0000        | 44.23                            |  |
| 72.5                           |  |                                       |                           |               | 44.23                            |  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1948-2022

## EXPERIENCE BAND 2013-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 149,272,245                                  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 149,338,954                                  |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 132,590,047                                  | 64,297                                | 0.0005         | 0.9995        | 100.00                           |
| 2.5                            | 87,188,707                                   | 5,122                                 | 0.0001         | 0.9999        | 99.95                            |
| 3.5                            | 80,573,007                                   | 100,460                               | 0.0012         | 0.9988        | 99.95                            |
| 4.5                            | 47,707,402                                   |                                       | 0.0000         | 1.0000        | 99.82                            |
| 5.5                            | 38,050,967                                   | 77,419                                | 0.0020         | 0.9980        | 99.82                            |
| 6.5                            | 30,156,982                                   | 1,926                                 | 0.0001         | 0.9999        | 99.62                            |
| 7.5                            | 22,928,164                                   | 114,270                               | 0.0050         | 0.9950        | 99.61                            |
| 8.5                            | 12,263,270                                   | 5,096                                 | 0.0004         | 0.9996        | 99.12                            |
| 9.5                            | 12,882,151                                   | 26,434                                | 0.0021         | 0.9979        | 99.07                            |
| 10.5                           | 16,376,697                                   | 3,770                                 | 0.0002         | 0.9998        | 98.87                            |
| 11.5                           | 17,557,630                                   | 9,614                                 | 0.0005         | 0.9995        | 98.85                            |
| 12.5                           | 18,297,078                                   | 176,600                               | 0.0097         | 0.9903        | 98.79                            |
| 13.5                           | 19,756,755                                   | 516                                   | 0.0000         | 1.0000        | 97.84                            |
| 14.5                           | 17,475,464                                   | 20,604                                | 0.0012         | 0.9988        | 97.84                            |
| 15.5                           | 16,938,076                                   | 3,384                                 | 0.0002         | 0.9998        | 97.72                            |
| 16.5                           | 15,420,694                                   | 58,736                                | 0.0038         | 0.9962        | 97.70                            |
| 17.5                           | 15,087,953                                   | 207,341                               | 0.0137         | 0.9863        | 97.33                            |
| 18.5                           | 14,062,507                                   | 48,509                                | 0.0034         | 0.9966        | 95.99                            |
| 19.5                           | 12,916,163                                   | 5,000                                 | 0.0004         | 0.9996        | 95.66                            |
| 20.5                           | 9,826,076                                    | 7,155                                 | 0.0007         | 0.9993        | 95.62                            |
| 21.5                           | 7,476,983                                    | 48,503                                | 0.0065         | 0.9935        | 95.56                            |
| 22.5                           | 7,810,605                                    | 4,781                                 | 0.0006         | 0.9994        | 94.94                            |
| 23.5                           | 5,430,435                                    | 141,140                               | 0.0260         | 0.9740        | 94.88                            |
| 24.5                           | 5,018,110                                    | 78,380                                | 0.0156         | 0.9844        | 92.41                            |
| 25.5                           | 5,508,537                                    | 25,339                                | 0.0046         | 0.9954        | 90.97                            |
| 26.5                           | 5,839,755                                    | 4,335                                 | 0.0007         | 0.9993        | 90.55                            |
| 27.5                           | 5,722,202                                    | 14,166                                | 0.0025         | 0.9975        | 90.48                            |
| 28.5                           | 5,668,875                                    | 27,597                                | 0.0049         | 0.9951        | 90.26                            |
| 29.5                           | 5,617,007                                    | 9,077                                 | 0.0016         | 0.9984        | 89.82                            |
| 30.5                           | 6,144,607                                    | 10,400                                | 0.0017         | 0.9983        | 89.67                            |
| 31.5                           | 6,165,771                                    | 14,952                                | 0.0024         | 0.9976        | 89.52                            |
| 32.5                           | 4,626,330                                    | 9,864                                 | 0.0021         | 0.9979        | 89.30                            |
| 33.5                           | 4,712,728                                    | 47,803                                | 0.0101         | 0.9899        | 89.11                            |
| 34.5                           | 4,585,265                                    | 62,258                                | 0.0136         | 0.9864        | 88.21                            |
| 35.5                           | 3,658,319                                    | 24,707                                | 0.0068         | 0.9932        | 87.01                            |
| 36.5                           | 3,455,948                                    | 39,641                                | 0.0115         | 0.9885        | 86.43                            |
| 37.5                           | 3,296,601                                    | 44,020                                | 0.0134         | 0.9866        | 85.43                            |
| 38.5                           | 2,878,656                                    | 3,755                                 | 0.0013         | 0.9987        | 84.29                            |



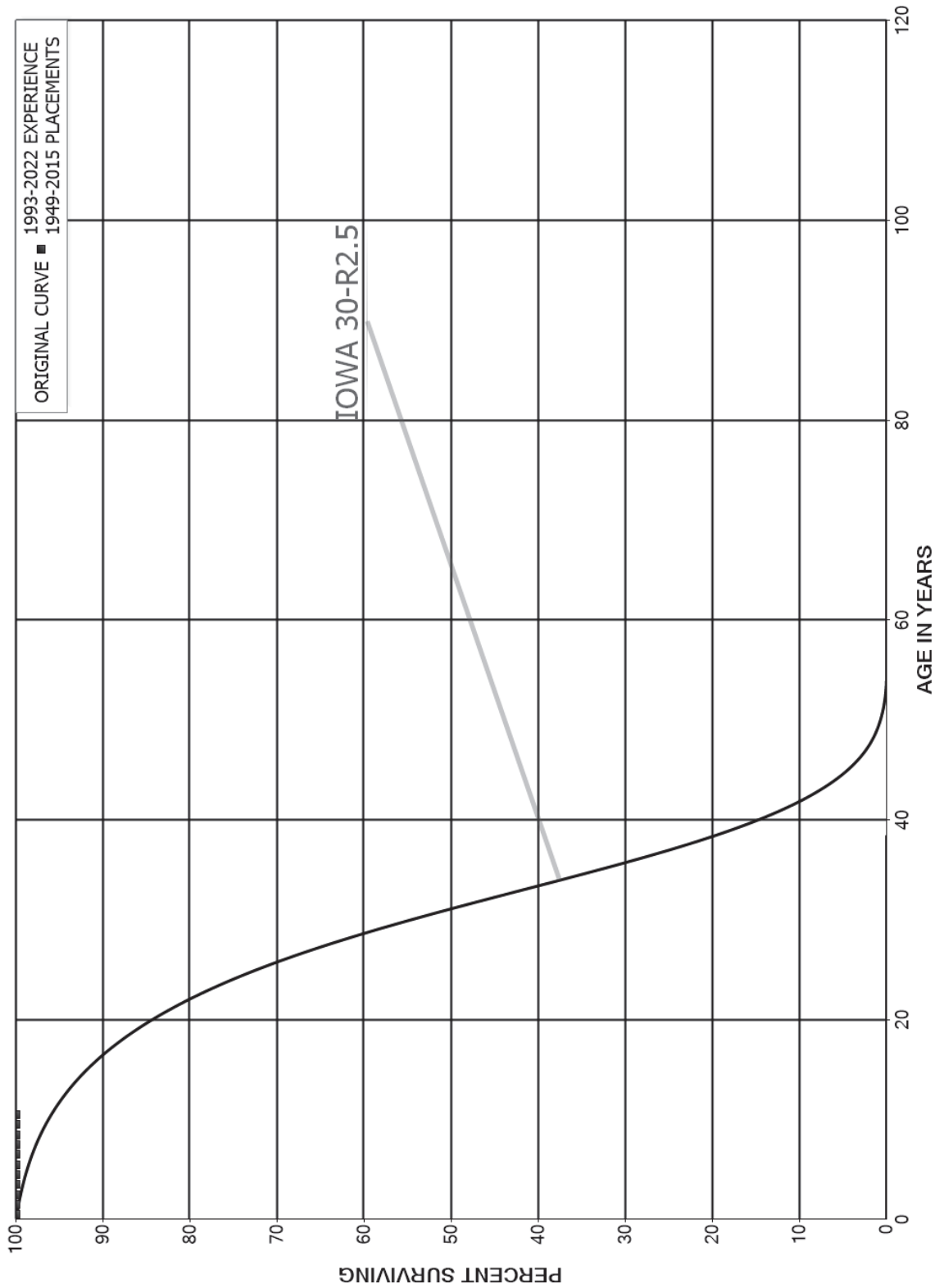
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1948-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,579,090                                    | 8,408                                 | 0.0033                    | 0.9967        | 84.18                            |
| 40.5                           | 1,899,075                                    | 16,151                                | 0.0085                    | 0.9915        | 83.91                            |
| 41.5                           | 2,029,087                                    | 1,002                                 | 0.0005                    | 0.9995        | 83.20                            |
| 42.5                           | 2,066,010                                    | 8,925                                 | 0.0043                    | 0.9957        | 83.15                            |
| 43.5                           | 2,161,799                                    | 22,922                                | 0.0106                    | 0.9894        | 82.79                            |
| 44.5                           | 1,966,835                                    | 14,604                                | 0.0074                    | 0.9926        | 81.92                            |
| 45.5                           | 2,255,097                                    | 17,394                                | 0.0077                    | 0.9923        | 81.31                            |
| 46.5                           | 1,879,972                                    | 17,955                                | 0.0096                    | 0.9904        | 80.68                            |
| 47.5                           | 2,141,833                                    | 23,372                                | 0.0109                    | 0.9891        | 79.91                            |
| 48.5                           | 2,163,942                                    | 11,480                                | 0.0053                    | 0.9947        | 79.04                            |
| 49.5                           | 2,112,226                                    | 255,848                               | 0.1211                    | 0.8789        | 78.62                            |
| 50.5                           | 1,805,464                                    | 53,504                                | 0.0296                    | 0.9704        | 69.10                            |
| 51.5                           | 1,703,842                                    | 83,182                                | 0.0488                    | 0.9512        | 67.05                            |
| 52.5                           | 1,705,755                                    | 62,959                                | 0.0369                    | 0.9631        | 63.78                            |
| 53.5                           | 1,755,562                                    | 20,570                                | 0.0117                    | 0.9883        | 61.42                            |
| 54.5                           | 1,698,296                                    | 31,478                                | 0.0185                    | 0.9815        | 60.70                            |
| 55.5                           | 1,375,107                                    | 67,785                                | 0.0493                    | 0.9507        | 59.58                            |
| 56.5                           | 1,321,850                                    | 59,508                                | 0.0450                    | 0.9550        | 56.64                            |
| 57.5                           | 1,050,966                                    | 118,432                               | 0.1127                    | 0.8873        | 54.09                            |
| 58.5                           | 1,245,171                                    | 16,548                                | 0.0133                    | 0.9867        | 47.99                            |
| 59.5                           | 1,251,379                                    | 6,392                                 | 0.0051                    | 0.9949        | 47.36                            |
| 60.5                           | 1,192,188                                    | 28,170                                | 0.0236                    | 0.9764        | 47.12                            |
| 61.5                           | 1,053,969                                    | 60,836                                | 0.0577                    | 0.9423        | 46.00                            |
| 62.5                           | 925,235                                      | 121,628                               | 0.1315                    | 0.8685        | 43.35                            |
| 63.5                           | 540,534                                      | 11,615                                | 0.0215                    | 0.9785        | 37.65                            |
| 64.5                           | 492,603                                      | 550                                   | 0.0011                    | 0.9989        | 36.84                            |
| 65.5                           | 473,653                                      | 851                                   | 0.0018                    | 0.9982        | 36.80                            |
| 66.5                           | 398,961                                      | 4,472                                 | 0.0112                    | 0.9888        | 36.73                            |
| 67.5                           | 374,615                                      | 2,933                                 | 0.0078                    | 0.9922        | 36.32                            |
| 68.5                           | 56,796                                       |                                       | 0.0000                    | 1.0000        | 36.04                            |
| 69.5                           | 9,204  |                                       | 0.0000                    | 1.0000        | 36.04                            |
| 70.5                           | 5,421  |                                       | 0.0000                    | 1.0000        | 36.04                            |
| 71.5                           | 5,421  |                                       | 0.0000                    | 1.0000        | 36.04                            |
| 72.5                           |  |                                       |                           |               | 36.04                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 371.00 OTHER EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1949-2015

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 418,032                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 418,032                                      |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 18,712                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 18,712                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 18,712                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 18,712                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 18,712                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 18,712                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 18,712                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 18,712                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 18,712                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 10.5                           |  |                                       |                |               | 100.00                           |
| 11.5                           |  |                                       |                |               |                                  |
| 12.5                           |  |                                       |                |               |                                  |
| 13.5                           |  |                                       |                |               |                                  |
| 14.5                           |  |                                       |                |               |                                  |
| 15.5                           |  |                                       |                |               |                                  |
| 16.5                           |  |                                       |                |               |                                  |
| 17.5                           |  |                                       |                |               |                                  |
| 18.5                           |  |                                       |                |               |                                  |
| 19.5                           |  |                                       |                |               |                                  |
| 20.5                           |  |                                       |                |               |                                  |
| 21.5                           |  |                                       |                |               |                                  |
| 22.5                           |  |                                       |                |               |                                  |
| 23.5                           |  |                                       |                |               |                                  |
| 24.5                           |  |                                       |                |               |                                  |
| 25.5                           |  |                                       |                |               |                                  |
| 26.5                           |  |                                       |                |               |                                  |
| 27.5                           |  |                                       |                |               |                                  |
| 28.5                           |  |                                       |                |               |                                  |
| 29.5                           |  |                                       |                |               |                                  |
| 30.5                           |  |                                       |                |               |                                  |
| 31.5                           |  |                                       |                |               |                                  |
| 32.5                           |  |                                       |                |               |                                  |
| 33.5                           |  |                                       |                |               |                                  |
| 34.5                           |  |                                       |                |               |                                  |
| 35.5                           |  |                                       |                |               |                                  |
| 36.5                           | 7,954  |                                       | 0.0000         |               |                                  |
| 37.5                           | 7,954  |                                       | 0.0000         |               |                                  |
| 38.5                           | 7,954  |                                       | 0.0000         |               |                                  |

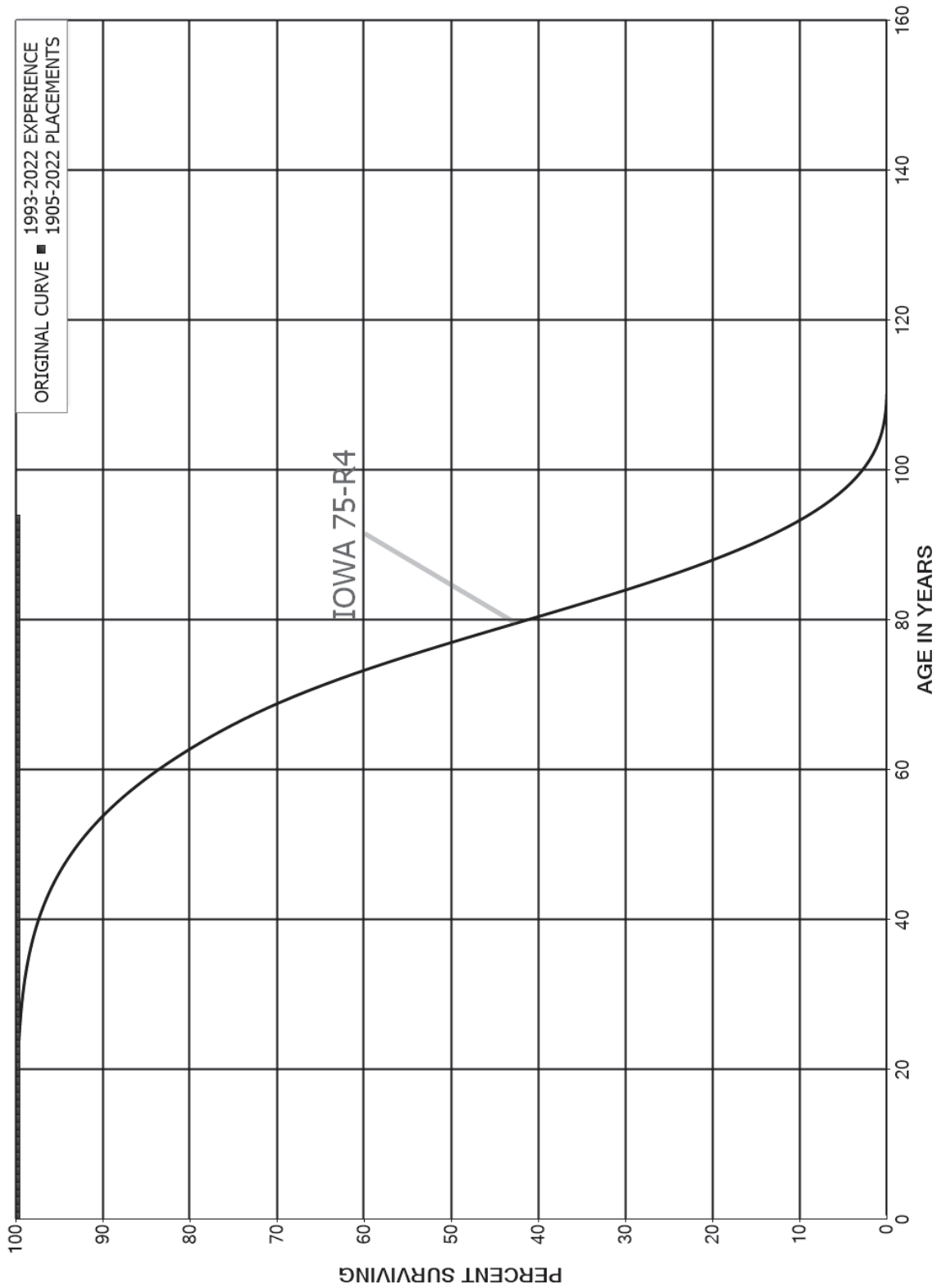
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 371.00 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1949-2015       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 7,954  |                                       | 0.0000                    |               |                                  |
| 40.5                           | 7,954  |                                       | 0.0000                    |               |                                  |
| 41.5                           | 7,954  |                                       | 0.0000                    |               |                                  |
| 42.5                           | 7,954  |                                       | 0.0000                    |               |                                  |
| 43.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 44.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 45.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 46.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 47.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 48.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 49.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 50.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 51.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 52.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 53.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 54.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 55.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 56.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 57.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 58.5                           | 8,660  |                                       | 0.0000                    |               |                                  |
| 59.5                           | 8,660  | 785                                   | 0.0907                    |               |                                  |
| 60.5                           | 7,875  | 898                                   | 0.1140                    |               |                                  |
| 61.5                           | 6,977  |                                       | 0.0000                    |               |                                  |
| 62.5                           | 6,977  |                                       | 0.0000                    |               |                                  |
| 63.5                           | 6,977  |                                       | 0.0000                    |               |                                  |
| 64.5                           | 6,977  |                                       | 0.0000                    |               |                                  |
| 65.5                           | 6,977  |                                       | 0.0000                    |               |                                  |
| 66.5                           | 707  | 7                                     | 0.0097                    |               |                                  |
| 67.5                           | 700  |                                       | 0.0000                    |               |                                  |
| 68.5                           | 700  |                                       | 0.0000                    |               |                                  |
| 69.5                           | 700  |                                       | 0.0000                    |               |                                  |
| 70.5                           | 700  |                                       | 0.0000                    |               |                                  |
| 71.5                           | 700  |                                       | 0.0000                    |               |                                  |
| 72.5                           | 700  |                                       | 0.0000                    |               |                                  |
| 73.5                           |  |                                       |                           |               |                                  |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 374.20 LAND RIGHTS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1905-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,804,458                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,523,060                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,534,138                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,535,242                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,533,648                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,517,606                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,239,019                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,163,344                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 984,716                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 984,657                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 956,306                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 821,450                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 824,156                                      | 5                                     | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 824,183                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 830,506                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 831,424                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 831,974                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 833,735                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 824,654                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 637,913                                      | 4                                     | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 267,435                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 212,860                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 216,204                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 215,464                                      | 4                                     | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 219,805                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 209,984                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 199,617                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 181,511                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 177,896                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 186,155                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 155,636                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 160,895                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 184,974                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 185,997                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 188,772                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 174,610                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 167,789                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 150,594                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 152,882                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           | 152,188                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 374.20 LAND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1905-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 149,678                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 143,145                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 142,085                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 146,933                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 138,202                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 139,866                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 147,077                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 147,276                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           | 145,684                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 48.5                           | 143,418                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 49.5                           | 137,180                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 50.5                           | 134,828                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 51.5                           | 131,588                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 52.5                           | 130,134                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 53.5                           | 125,747                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 54.5                           | 119,584                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 55.5                           | 100,803                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 56.5                           | 98,245                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 57.5                           | 95,593                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 58.5                           | 81,761                                       | 2                                     | 0.0000                    | 1.0000        | 100.00                           |
| 59.5                           | 73,838                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 60.5                           | 75,158                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 61.5                           | 40,057                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 62.5                           | 37,981                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 63.5                           | 34,075                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 64.5                           | 33,170                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 65.5                           | 31,946                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 66.5                           | 28,911                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 67.5                           | 25,026                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 68.5                           | 24,981                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 69.5                           | 22,838                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 70.5                           | 19,078                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 71.5                           | 19,041                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 72.5                           | 19,023                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 73.5                           | 18,931                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 74.5                           | 18,905                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 75.5                           | 11,126                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 76.5                           | 10,925                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 77.5                           | 10,919                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 78.5                           | 10,866                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

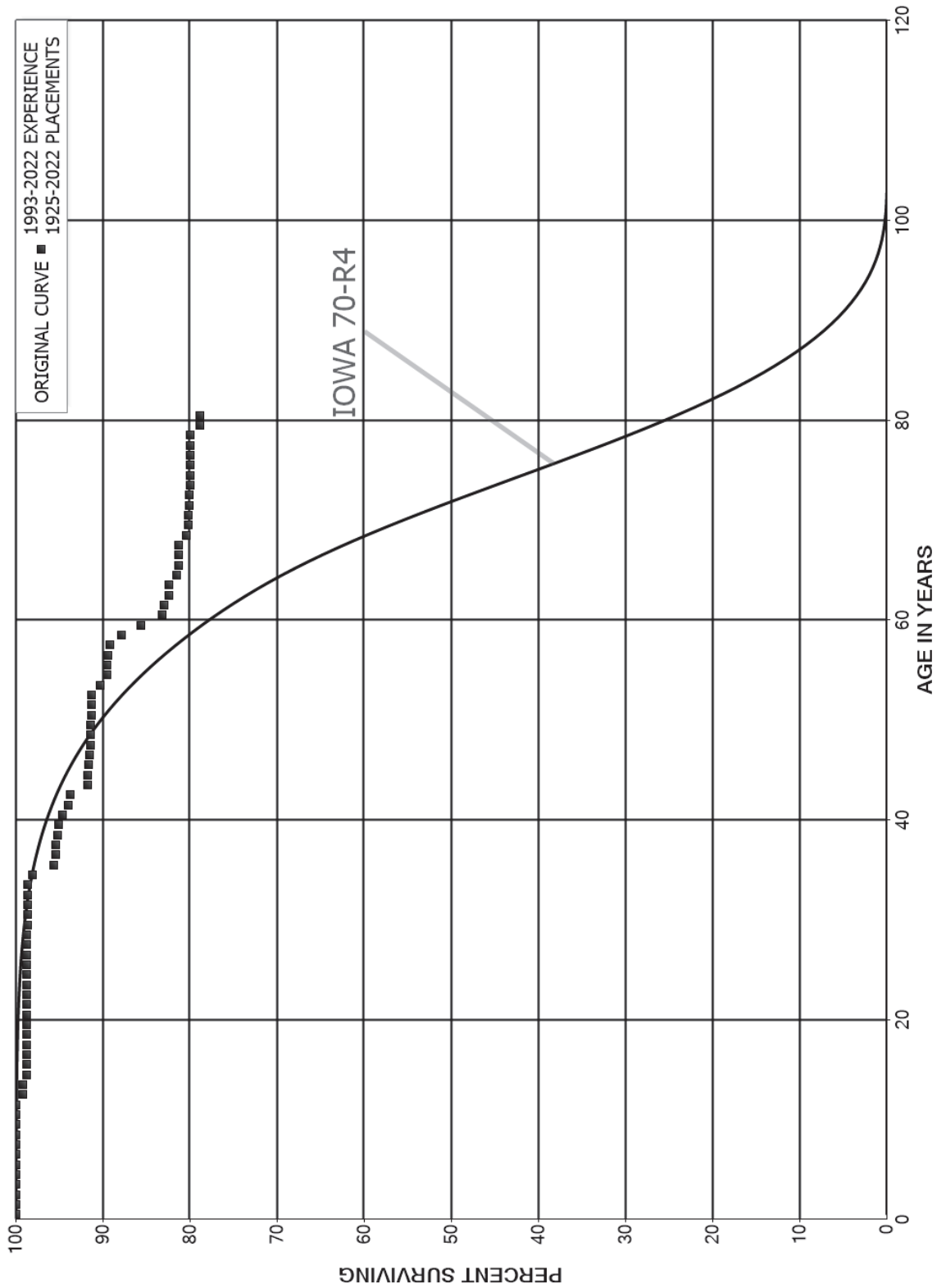
ACCOUNT 374.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1905-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 10,742                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 80.5                           | 10,569                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 81.5                           | 10,437                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 82.5                           | 10,411                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 83.5                           | 10,336                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 84.5                           | 10,325                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 85.5                           | 10,325                                       |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 86.5                           | 9,767  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 87.5                           | 9,741  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 88.5                           | 9,171  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 89.5                           | 9,170  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 90.5                           | 1,347  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 91.5                           | 1,290  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 92.5                           | 1,239  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 93.5                           | 349  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 94.5                           | 141  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 95.5                           | 112  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 96.5                           | 65   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 97.5                           | 59   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 98.5                           | 38   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 99.5                           | 26   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 100.5                          | 26   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 101.5                          | 22   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 102.5                          | 20   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 103.5                          | 19   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 104.5                          | 17   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 105.5                          | 16   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 106.5                          | 6  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 107.5                          | 6  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 108.5                          | 6  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 109.5                          | 5  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 110.5                          | 4  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 111.5                          | 3  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 112.5                          | 3  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 113.5                          | 1  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 114.5                          | 1  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 115.5                          | 1  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 116.5                          | 1  |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 117.5                          |  |                                       |                           |               | 99.99                            |



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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1925-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 8,631,303                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,337,847                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,337,841                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 2,145,337                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 2,167,807                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 2,145,373                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,649,655                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 2,099,461                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,271,674                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,304,670                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,441,230                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,508,240                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,516,836                                    | 12,907                                | 0.0085                    | 0.9915        | 100.00                           |
| 12.5                           | 1,578,321                                    |                                       | 0.0000                    | 1.0000        | 99.15                            |
| 13.5                           | 1,545,400                                    | 7,035                                 | 0.0046                    | 0.9954        | 99.15                            |
| 14.5                           | 1,530,382                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 15.5                           | 1,537,297                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 16.5                           | 1,550,936                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 17.5                           | 1,577,312                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 18.5                           | 1,403,017                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 19.5                           | 1,398,933                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 20.5                           | 1,398,038                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 21.5                           | 1,394,983                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 22.5                           | 1,395,165                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 23.5                           | 1,386,386                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 24.5                           | 1,443,336                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 25.5                           | 1,467,451                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 26.5                           | 1,516,339                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 27.5                           | 1,643,172                                    |                                       | 0.0000                    | 1.0000        | 98.70                            |
| 28.5                           | 1,628,635                                    | 1,904                                 | 0.0012                    | 0.9988        | 98.70                            |
| 29.5                           | 1,644,100                                    |                                       | 0.0000                    | 1.0000        | 98.58                            |
| 30.5                           | 1,658,840                                    |                                       | 0.0000                    | 1.0000        | 98.58                            |
| 31.5                           | 1,676,380                                    | 112                                   | 0.0001                    | 0.9999        | 98.58                            |
| 32.5                           | 1,750,809                                    | 99                                    | 0.0001                    | 0.9999        | 98.58                            |
| 33.5                           | 1,759,837                                    | 9,782                                 | 0.0056                    | 0.9944        | 98.57                            |
| 34.5                           | 1,782,421                                    | 43,430                                | 0.0244                    | 0.9756        | 98.02                            |
| 35.5                           | 1,698,692                                    | 4,200                                 | 0.0025                    | 0.9975        | 95.63                            |
| 36.5                           | 1,184,579                                    | 56                                    | 0.0000                    | 1.0000        | 95.40                            |
| 37.5                           | 1,202,230                                    | 2,967                                 | 0.0025                    | 0.9975        | 95.39                            |
| 38.5                           | 1,262,315                                    | 1,366                                 | 0.0011                    | 0.9989        | 95.16                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1925-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 1,197,987                                    | 5,973                                 | 0.0050                    | 0.9950        | 95.05                            |  |
| 40.5                           | 1,143,135                                    | 7,129                                 | 0.0062                    | 0.9938        | 94.58                            |  |
| 41.5                           | 1,102,278                                    | 3,103                                 | 0.0028                    | 0.9972        | 93.99                            |  |
| 42.5                           | 1,020,343                                    | 22,381                                | 0.0219                    | 0.9781        | 93.73                            |  |
| 43.5                           | 942,866                                      |                                       | 0.0000                    | 1.0000        | 91.67                            |  |
| 44.5                           | 942,786                                      | 436                                   | 0.0005                    | 0.9995        | 91.67                            |  |
| 45.5                           | 935,529                                      | 1,314                                 | 0.0014                    | 0.9986        | 91.63                            |  |
| 46.5                           | 920,576                                      | 661                                   | 0.0007                    | 0.9993        | 91.50                            |  |
| 47.5                           | 890,038                                      | 177                                   | 0.0002                    | 0.9998        | 91.43                            |  |
| 48.5                           | 881,539                                      | 230                                   | 0.0003                    | 0.9997        | 91.42                            |  |
| 49.5                           | 866,339                                      | 1,024                                 | 0.0012                    | 0.9988        | 91.39                            |  |
| 50.5                           | 980,830                                      | 5                                     | 0.0000                    | 1.0000        | 91.28                            |  |
| 51.5                           | 971,858                                      | 151                                   | 0.0002                    | 0.9998        | 91.28                            |  |
| 52.5                           | 958,177                                      | 10,046                                | 0.0105                    | 0.9895        | 91.27                            |  |
| 53.5                           | 939,713                                      | 8,051                                 | 0.0086                    | 0.9914        | 90.31                            |  |
| 54.5                           | 878,670                                      | 80                                    | 0.0001                    | 0.9999        | 89.54                            |  |
| 55.5                           | 857,613                                      | 1,504                                 | 0.0018                    | 0.9982        | 89.53                            |  |
| 56.5                           | 848,313                                      | 1,837                                 | 0.0022                    | 0.9978        | 89.37                            |  |
| 57.5                           | 735,216                                      | 11,096                                | 0.0151                    | 0.9849        | 89.18                            |  |
| 58.5                           | 696,648                                      | 17,546                                | 0.0252                    | 0.9748        | 87.83                            |  |
| 59.5                           | 663,428                                      | 19,220                                | 0.0290                    | 0.9710        | 85.62                            |  |
| 60.5                           | 634,593                                      | 1,098                                 | 0.0017                    | 0.9983        | 83.14                            |  |
| 61.5                           | 623,820                                      | 4,661                                 | 0.0075                    | 0.9925        | 83.00                            |  |
| 62.5                           | 547,330                                      |                                       | 0.0000                    | 1.0000        | 82.38                            |  |
| 63.5                           | 567,444                                      | 6,254                                 | 0.0110                    | 0.9890        | 82.38                            |  |
| 64.5                           | 505,471                                      | 1,240                                 | 0.0025                    | 0.9975        | 81.47                            |  |
| 65.5                           | 485,501                                      |                                       | 0.0000                    | 1.0000        | 81.27                            |  |
| 66.5                           | 453,549                                      |                                       | 0.0000                    | 1.0000        | 81.27                            |  |
| 67.5                           | 518,904                                      | 5,699                                 | 0.0110                    | 0.9890        | 81.27                            |  |
| 68.5                           | 437,171                                      | 909                                   | 0.0021                    | 0.9979        | 80.38                            |  |
| 69.5                           | 385,120                                      |                                       | 0.0000                    | 1.0000        | 80.21                            |  |
| 70.5                           | 341,769                                      | 455                                   | 0.0013                    | 0.9987        | 80.21                            |  |
| 71.5                           | 341,314                                      |                                       | 0.0000                    | 1.0000        | 80.10                            |  |
| 72.5                           | 339,211                                      | 490                                   | 0.0014                    | 0.9986        | 80.10                            |  |
| 73.5                           | 325,333                                      | 49                                    | 0.0002                    | 0.9998        | 79.99                            |  |
| 74.5                           | 321,638                                      |                                       | 0.0000                    | 1.0000        | 79.97                            |  |
| 75.5                           | 321,543                                      | 79                                    | 0.0002                    | 0.9998        | 79.97                            |  |
| 76.5                           | 321,464                                      | 221                                   | 0.0007                    | 0.9993        | 79.95                            |  |
| 77.5                           | 321,243                                      |                                       | 0.0000                    | 1.0000        | 79.90                            |  |
| 78.5                           | 314,110                                      | 4,038                                 | 0.0129                    | 0.9871        | 79.90                            |  |

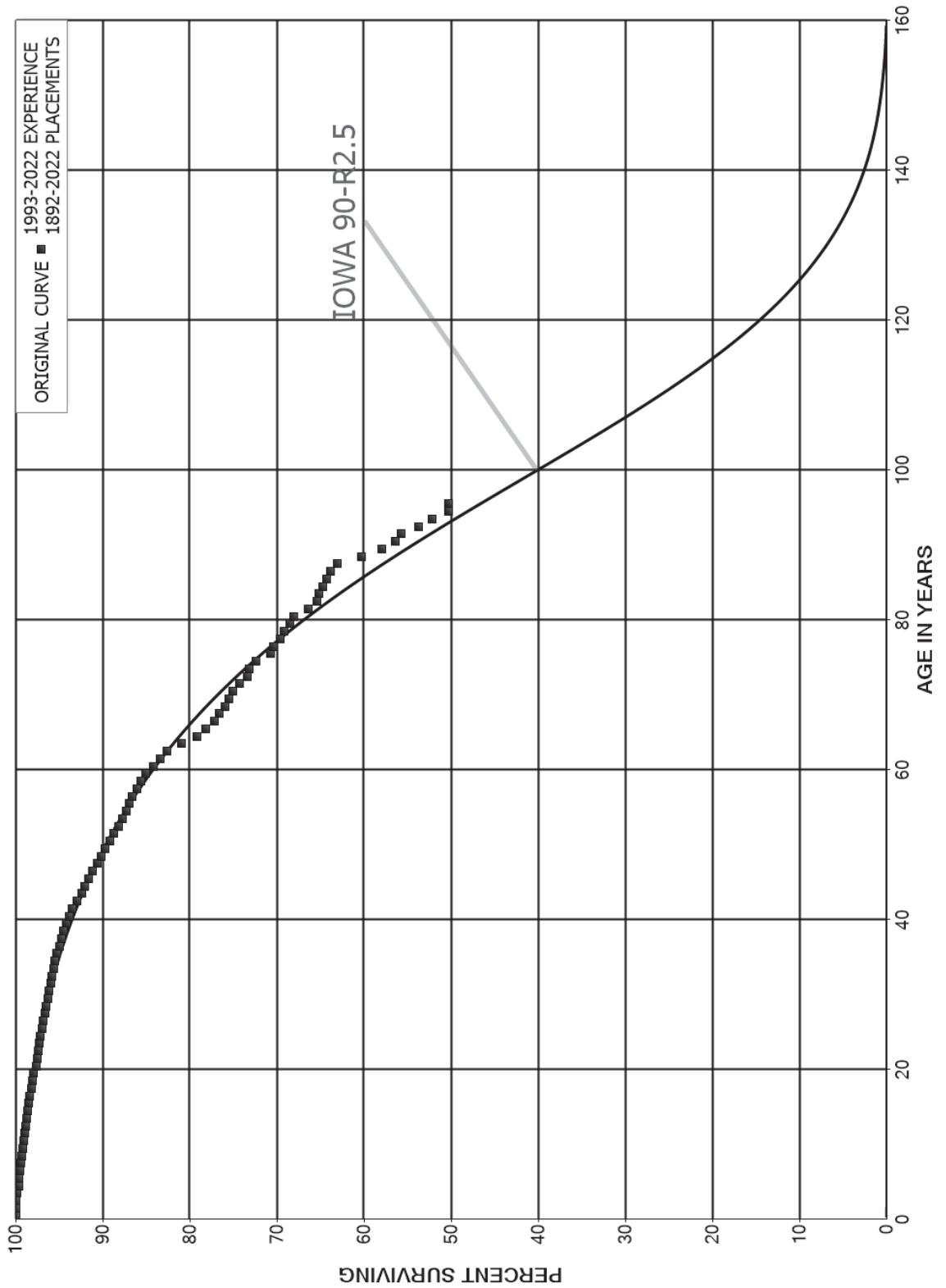
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1925-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 309,398                                      | 149                                   | 0.0005                    | 0.9995        | 78.87                            |  |
| 80.5                           | 192,940                                      |                                       | 0.0000                    | 1.0000        | 78.83                            |  |
| 81.5                           | 192,760                                      |                                       | 0.0000                    | 1.0000        | 78.83                            |  |
| 82.5                           | 192,658                                      |                                       | 0.0000                    | 1.0000        | 78.83                            |  |
| 83.5                           | 192,259                                      |                                       | 0.0000                    | 1.0000        | 78.83                            |  |
| 84.5                           | 188,829                                      |                                       | 0.0000                    | 1.0000        | 78.83                            |  |
| 85.5                           | 186,378                                      |                                       | 0.0000                    | 1.0000        | 78.83                            |  |
| 86.5                           | 166,236                                      | 2,552                                 | 0.0154                    | 0.9846        | 78.83                            |  |
| 87.5                           | 163,295                                      | 427                                   | 0.0026                    | 0.9974        | 77.62                            |  |
| 88.5                           | 160,571                                      |                                       | 0.0000                    | 1.0000        | 77.42                            |  |
| 89.5                           | 160,571                                      |                                       | 0.0000                    | 1.0000        | 77.42                            |  |
| 90.5                           | 156,181                                      |                                       | 0.0000                    | 1.0000        | 77.42                            |  |
| 91.5                           | 152,097                                      |                                       | 0.0000                    | 1.0000        | 77.42                            |  |
| 92.5                           | 152,097                                      |                                       | 0.0000                    | 1.0000        | 77.42                            |  |
| 93.5                           | 120,434                                      |                                       | 0.0000                    | 1.0000        | 77.42                            |  |
| 94.5                           | 120,092                                      |                                       | 0.0000                    | 1.0000        | 77.42                            |  |
| 95.5                           | 120,092                                      |                                       | 0.0000                    | 1.0000        | 77.42                            |  |
| 96.5                           | 120,092                                      |                                       | 0.0000                    | 1.0000        | 77.42                            |  |
| 97.5                           |  |                                       |                           |               | 77.42                            |  |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 376.10 AND 376.20 MAINS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1892-2022

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 999,591,416                                  | 21,209                                | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 897,093,225                                  | 371,921                               | 0.0004         | 0.9996        | 100.00                           |
| 1.5                            | 783,703,315                                  | 491,868                               | 0.0006         | 0.9994        | 99.96                            |
| 2.5                            | 687,053,037                                  | 588,495                               | 0.0009         | 0.9991        | 99.89                            |
| 3.5                            | 633,503,336                                  | 906,416                               | 0.0014         | 0.9986        | 99.81                            |
| 4.5                            | 579,289,857                                  | 427,163                               | 0.0007         | 0.9993        | 99.67                            |
| 5.5                            | 539,068,365                                  | 468,697                               | 0.0009         | 0.9991        | 99.59                            |
| 6.5                            | 492,585,715                                  | 405,696                               | 0.0008         | 0.9992        | 99.51                            |
| 7.5                            | 473,181,171                                  | 631,449                               | 0.0013         | 0.9987        | 99.42                            |
| 8.5                            | 444,356,304                                  | 421,793                               | 0.0009         | 0.9991        | 99.29                            |
| 9.5                            | 429,518,221                                  | 345,355                               | 0.0008         | 0.9992        | 99.20                            |
| 10.5                           | 415,558,759                                  | 564,734                               | 0.0014         | 0.9986        | 99.12                            |
| 11.5                           | 411,448,207                                  | 411,362                               | 0.0010         | 0.9990        | 98.98                            |
| 12.5                           | 400,391,582                                  | 573,358                               | 0.0014         | 0.9986        | 98.88                            |
| 13.5                           | 390,066,699                                  | 537,009                               | 0.0014         | 0.9986        | 98.74                            |
| 14.5                           | 383,515,558                                  | 456,377                               | 0.0012         | 0.9988        | 98.61                            |
| 15.5                           | 374,500,610                                  | 561,116                               | 0.0015         | 0.9985        | 98.49                            |
| 16.5                           | 364,342,328                                  | 554,919                               | 0.0015         | 0.9985        | 98.34                            |
| 17.5                           | 356,457,636                                  | 534,110                               | 0.0015         | 0.9985        | 98.19                            |
| 18.5                           | 351,234,379                                  | 427,531                               | 0.0012         | 0.9988        | 98.04                            |
| 19.5                           | 341,306,947                                  | 954,696                               | 0.0028         | 0.9972        | 97.92                            |
| 20.5                           | 330,420,351                                  | 366,624                               | 0.0011         | 0.9989        | 97.65                            |
| 21.5                           | 323,131,276                                  | 483,589                               | 0.0015         | 0.9985        | 97.54                            |
| 22.5                           | 309,396,530                                  | 263,573                               | 0.0009         | 0.9991        | 97.40                            |
| 23.5                           | 303,361,537                                  | 398,698                               | 0.0013         | 0.9987        | 97.31                            |
| 24.5                           | 293,496,405                                  | 552,123                               | 0.0019         | 0.9981        | 97.19                            |
| 25.5                           | 287,993,911                                  | 659,190                               | 0.0023         | 0.9977        | 97.00                            |
| 26.5                           | 280,684,097                                  | 565,788                               | 0.0020         | 0.9980        | 96.78                            |
| 27.5                           | 274,367,522                                  | 365,464                               | 0.0013         | 0.9987        | 96.59                            |
| 28.5                           | 272,102,356                                  | 574,841                               | 0.0021         | 0.9979        | 96.46                            |
| 29.5                           | 267,661,165                                  | 314,044                               | 0.0012         | 0.9988        | 96.25                            |
| 30.5                           | 260,919,940                                  | 476,418                               | 0.0018         | 0.9982        | 96.14                            |
| 31.5                           | 257,962,679                                  | 472,315                               | 0.0018         | 0.9982        | 95.96                            |
| 32.5                           | 254,086,697                                  | 353,535                               | 0.0014         | 0.9986        | 95.79                            |
| 33.5                           | 245,208,251                                  | 457,473                               | 0.0019         | 0.9981        | 95.66                            |
| 34.5                           | 236,407,681                                  | 566,386                               | 0.0024         | 0.9976        | 95.48                            |
| 35.5                           | 222,782,417                                  | 644,386                               | 0.0029         | 0.9971        | 95.25                            |
| 36.5                           | 208,118,879                                  | 590,220                               | 0.0028         | 0.9972        | 94.97                            |
| 37.5                           | 198,335,309                                  | 414,314                               | 0.0021         | 0.9979        | 94.70                            |
| 38.5                           | 189,855,116                                  | 633,716                               | 0.0033         | 0.9967        | 94.51                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 376.10 AND 376.20 MAINS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1892-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 176,730,948                                  | 766,179                               | 0.0043                    | 0.9957        | 94.19                            |
| 40.5                           | 163,963,711                                  | 504,744                               | 0.0031                    | 0.9969        | 93.78                            |
| 41.5                           | 152,045,509                                  | 810,738                               | 0.0053                    | 0.9947        | 93.49                            |
| 42.5                           | 143,036,794                                  | 855,082                               | 0.0060                    | 0.9940        | 92.99                            |
| 43.5                           | 134,431,196                                  | 563,146                               | 0.0042                    | 0.9958        | 92.44                            |
| 44.5                           | 126,707,574                                  | 600,767                               | 0.0047                    | 0.9953        | 92.05                            |
| 45.5                           | 120,748,896                                  | 612,451                               | 0.0051                    | 0.9949        | 91.61                            |
| 46.5                           | 113,705,273                                  | 681,685                               | 0.0060                    | 0.9940        | 91.15                            |
| 47.5                           | 105,701,981                                  | 520,800                               | 0.0049                    | 0.9951        | 90.60                            |
| 48.5                           | 98,239,107                                   | 461,437                               | 0.0047                    | 0.9953        | 90.16                            |
| 49.5                           | 92,952,334                                   | 576,378                               | 0.0062                    | 0.9938        | 89.73                            |
| 50.5                           | 87,460,909                                   | 479,943                               | 0.0055                    | 0.9945        | 89.18                            |
| 51.5                           | 81,709,012                                   | 447,426                               | 0.0055                    | 0.9945        | 88.69                            |
| 52.5                           | 76,263,618                                   | 399,154                               | 0.0052                    | 0.9948        | 88.20                            |
| 53.5                           | 69,646,454                                   | 367,924                               | 0.0053                    | 0.9947        | 87.74                            |
| 54.5                           | 62,772,359                                   | 237,289                               | 0.0038                    | 0.9962        | 87.28                            |
| 55.5                           | 54,867,443                                   | 243,161                               | 0.0044                    | 0.9956        | 86.95                            |
| 56.5                           | 50,246,321                                   | 282,663                               | 0.0056                    | 0.9944        | 86.56                            |
| 57.5                           | 43,832,697                                   | 220,383                               | 0.0050                    | 0.9950        | 86.08                            |
| 58.5                           | 37,006,079                                   | 239,771                               | 0.0065                    | 0.9935        | 85.64                            |
| 59.5                           | 31,908,577                                   | 351,231                               | 0.0110                    | 0.9890        | 85.09                            |
| 60.5                           | 27,762,542                                   | 244,991                               | 0.0088                    | 0.9912        | 84.15                            |
| 61.5                           | 20,286,279                                   | 183,758                               | 0.0091                    | 0.9909        | 83.41                            |
| 62.5                           | 15,313,964                                   | 305,496                               | 0.0199                    | 0.9801        | 82.65                            |
| 63.5                           | 14,003,028                                   | 307,309                               | 0.0219                    | 0.9781        | 81.00                            |
| 64.5                           | 12,277,436                                   | 168,123                               | 0.0137                    | 0.9863        | 79.23                            |
| 65.5                           | 10,423,475                                   | 127,180                               | 0.0122                    | 0.9878        | 78.14                            |
| 66.5                           | 8,493,969                                    | 64,043                                | 0.0075                    | 0.9925        | 77.19                            |
| 67.5                           | 6,987,235                                    | 61,362                                | 0.0088                    | 0.9912        | 76.61                            |
| 68.5                           | 5,400,843                                    | 31,575                                | 0.0058                    | 0.9942        | 75.93                            |
| 69.5                           | 4,829,176                                    | 29,422                                | 0.0061                    | 0.9939        | 75.49                            |
| 70.5                           | 4,295,824                                    | 44,802                                | 0.0104                    | 0.9896        | 75.03                            |
| 71.5                           | 3,788,883                                    | 41,627                                | 0.0110                    | 0.9890        | 74.25                            |
| 72.5                           | 3,360,085                                    | 10,882                                | 0.0032                    | 0.9968        | 73.43                            |
| 73.5                           | 3,016,188                                    | 32,214                                | 0.0107                    | 0.9893        | 73.19                            |
| 74.5                           | 2,672,287                                    | 61,762                                | 0.0231                    | 0.9769        | 72.41                            |
| 75.5                           | 2,335,056                                    | 11,842                                | 0.0051                    | 0.9949        | 70.74                            |
| 76.5                           | 2,289,528                                    | 23,340                                | 0.0102                    | 0.9898        | 70.38                            |
| 77.5                           | 2,228,855                                    | 15,410                                | 0.0069                    | 0.9931        | 69.66                            |
| 78.5                           | 2,186,156                                    | 20,475                                | 0.0094                    | 0.9906        | 69.18                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

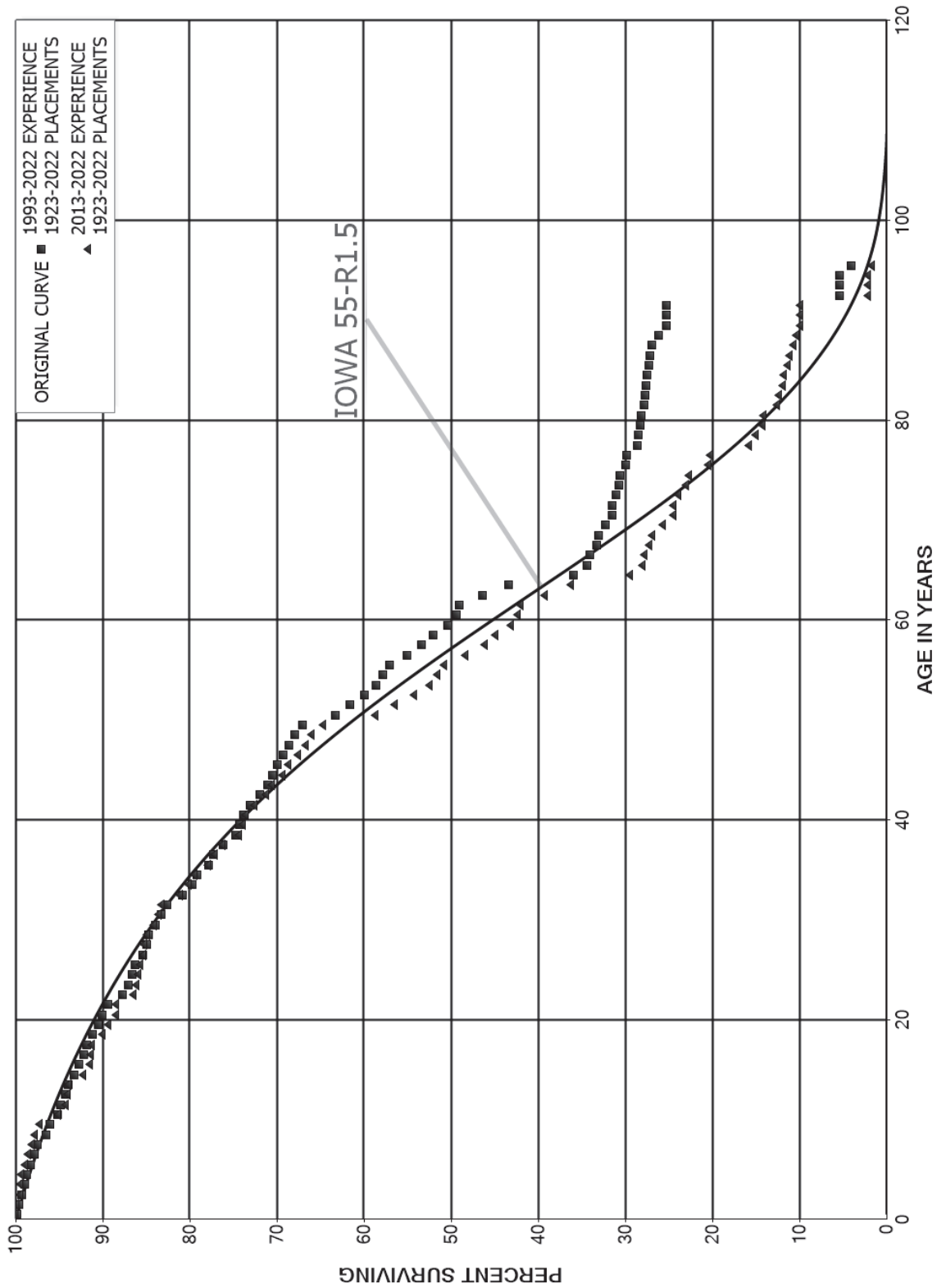
## ACCOUNTS 376.10 AND 376.20 MAINS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1892-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 2,132,709                                    | 15,305                                | 0.0072                    | 0.9928        | 68.53                            |  |
| 80.5                           | 2,013,350                                    | 50,016                                | 0.0248                    | 0.9752        | 68.04                            |  |
| 81.5                           | 1,769,357                                    | 26,693                                | 0.0151                    | 0.9849        | 66.35                            |  |
| 82.5                           | 1,676,462                                    | 3,980                                 | 0.0024                    | 0.9976        | 65.35                            |  |
| 83.5                           | 1,635,544                                    | 10,944                                | 0.0067                    | 0.9933        | 65.19                            |  |
| 84.5                           | 1,577,289                                    | 10,607                                | 0.0067                    | 0.9933        | 64.76                            |  |
| 85.5                           | 1,516,891                                    | 12,402                                | 0.0082                    | 0.9918        | 64.32                            |  |
| 86.5                           | 838,176                                      | 9,955                                 | 0.0119                    | 0.9881        | 63.80                            |  |
| 87.5                           | 825,461                                      | 36,595                                | 0.0443                    | 0.9557        | 63.04                            |  |
| 88.5                           | 778,500                                      | 29,769                                | 0.0382                    | 0.9618        | 60.24                            |  |
| 89.5                           | 747,375                                      | 20,477                                | 0.0274                    | 0.9726        | 57.94                            |  |
| 90.5                           | 725,200                                      | 7,910                                 | 0.0109                    | 0.9891        | 56.35                            |  |
| 91.5                           | 683,960                                      | 25,217                                | 0.0369                    | 0.9631        | 55.74                            |  |
| 92.5                           | 605,883                                      | 17,088                                | 0.0282                    | 0.9718        | 53.68                            |  |
| 93.5                           | 437,917                                      | 15,803                                | 0.0361                    | 0.9639        | 52.17                            |  |
| 94.5                           | 79,995                                       | 41                                    | 0.0005                    | 0.9995        | 50.29                            |  |
| 95.5                           | 61,988                                       |                                       | 0.0000                    | 1.0000        | 50.26                            |  |
| 96.5                           | 59,810                                       |                                       | 0.0000                    | 1.0000        | 50.26                            |  |
| 97.5                           | 37,918                                       |                                       | 0.0000                    | 1.0000        | 50.26                            |  |
| 98.5                           | 26,372                                       |                                       | 0.0000                    | 1.0000        | 50.26                            |  |
| 99.5                           | 3,071  | 26                                    | 0.0085                    | 0.9915        | 50.26                            |  |
| 100.5                          | 1,887  |                                       | 0.0000                    | 1.0000        | 49.83                            |  |
| 101.5                          | 1,887  | 20                                    | 0.0107                    | 0.9893        | 49.83                            |  |
| 102.5                          | 905  |                                       | 0.0000                    | 1.0000        | 49.30                            |  |
| 103.5                          | 905  | 175                                   | 0.1933                    | 0.8067        | 49.30                            |  |
| 104.5                          | 534  |                                       | 0.0000                    | 1.0000        | 39.77                            |  |
| 105.5                          | 534  |                                       | 0.0000                    | 1.0000        | 39.77                            |  |
| 106.5                          | 534  | 5                                     | 0.0102                    | 0.9898        | 39.77                            |  |
| 107.5                          | 376  |                                       | 0.0000                    | 1.0000        | 39.37                            |  |
| 108.5                          | 362  |                                       | 0.0000                    | 1.0000        | 39.37                            |  |
| 109.5                          | 362  |                                       | 0.0000                    | 1.0000        | 39.37                            |  |
| 110.5                          | 362  |                                       | 0.0000                    | 1.0000        | 39.37                            |  |
| 111.5                          | 362  |                                       | 0.0000                    | 1.0000        | 39.37                            |  |
| 112.5                          | 362  |                                       | 0.0000                    | 1.0000        | 39.37                            |  |
| 113.5                          | 319  | 22                                    | 0.0696                    | 0.9304        | 39.37                            |  |
| 114.5                          | 278  |                                       | 0.0000                    | 1.0000        | 36.63                            |  |
| 115.5                          | 41   |                                       | 0.0000                    | 1.0000        | 36.63                            |  |
| 116.5                          | 41   |                                       | 0.0000                    | 1.0000        | 36.63                            |  |
| 117.5                          |  |                                       |                           |               | 36.63                            |  |



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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2022

EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 56,416,972                                   | 108,916                               | 0.0019         | 0.9981        | 100.00                           |
| 0.5                            | 42,897,540                                   | 65,526                                | 0.0015         | 0.9985        | 99.81                            |
| 1.5                            | 39,590,449                                   | 136,672                               | 0.0035         | 0.9965        | 99.65                            |
| 2.5                            | 38,740,656                                   | 134,630                               | 0.0035         | 0.9965        | 99.31                            |
| 3.5                            | 36,223,116                                   | 86,694                                | 0.0024         | 0.9976        | 98.97                            |
| 4.5                            | 31,373,528                                   | 137,325                               | 0.0044         | 0.9956        | 98.73                            |
| 5.5                            | 30,888,943                                   | 137,522                               | 0.0045         | 0.9955        | 98.30                            |
| 6.5                            | 26,644,626                                   | 83,530                                | 0.0031         | 0.9969        | 97.86                            |
| 7.5                            | 24,350,523                                   | 266,036                               | 0.0109         | 0.9891        | 97.55                            |
| 8.5                            | 22,414,644                                   | 99,416                                | 0.0044         | 0.9956        | 96.49                            |
| 9.5                            | 22,387,191                                   | 211,127                               | 0.0094         | 0.9906        | 96.06                            |
| 10.5                           | 22,795,681                                   | 82,381                                | 0.0036         | 0.9964        | 95.15                            |
| 11.5                           | 22,749,556                                   | 130,618                               | 0.0057         | 0.9943        | 94.81                            |
| 12.5                           | 22,795,809                                   | 86,144                                | 0.0038         | 0.9962        | 94.26                            |
| 13.5                           | 22,814,779                                   | 141,419                               | 0.0062         | 0.9938        | 93.91                            |
| 14.5                           | 22,459,747                                   | 132,018                               | 0.0059         | 0.9941        | 93.33                            |
| 15.5                           | 22,113,144                                   | 146,854                               | 0.0066         | 0.9934        | 92.78                            |
| 16.5                           | 21,266,571                                   | 77,244                                | 0.0036         | 0.9964        | 92.16                            |
| 17.5                           | 21,042,634                                   | 156,407                               | 0.0074         | 0.9926        | 91.83                            |
| 18.5                           | 20,443,858                                   | 134,578                               | 0.0066         | 0.9934        | 91.14                            |
| 19.5                           | 19,598,565                                   | 94,375                                | 0.0048         | 0.9952        | 90.54                            |
| 20.5                           | 19,186,760                                   | 153,210                               | 0.0080         | 0.9920        | 90.11                            |
| 21.5                           | 18,514,917                                   | 351,551                               | 0.0190         | 0.9810        | 89.39                            |
| 22.5                           | 18,048,708                                   | 127,248                               | 0.0071         | 0.9929        | 87.69                            |
| 23.5                           | 17,241,088                                   | 101,263                               | 0.0059         | 0.9941        | 87.07                            |
| 24.5                           | 17,065,682                                   | 53,607                                | 0.0031         | 0.9969        | 86.56                            |
| 25.5                           | 16,996,258                                   | 171,997                               | 0.0101         | 0.9899        | 86.29                            |
| 26.5                           | 16,932,888                                   | 90,081                                | 0.0053         | 0.9947        | 85.42                            |
| 27.5                           | 16,494,299                                   | 56,062                                | 0.0034         | 0.9966        | 84.96                            |
| 28.5                           | 15,980,119                                   | 131,613                               | 0.0082         | 0.9918        | 84.67                            |
| 29.5                           | 15,249,809                                   | 117,955                               | 0.0077         | 0.9923        | 83.98                            |
| 30.5                           | 14,637,708                                   | 122,493                               | 0.0084         | 0.9916        | 83.33                            |
| 31.5                           | 14,251,163                                   | 306,461                               | 0.0215         | 0.9785        | 82.63                            |
| 32.5                           | 13,848,237                                   | 187,552                               | 0.0135         | 0.9865        | 80.85                            |
| 33.5                           | 13,121,951                                   | 89,347                                | 0.0068         | 0.9932        | 79.76                            |
| 34.5                           | 12,370,669                                   | 207,739                               | 0.0168         | 0.9832        | 79.21                            |
| 35.5                           | 11,417,699                                   | 94,558                                | 0.0083         | 0.9917        | 77.88                            |
| 36.5                           | 10,194,724                                   | 146,269                               | 0.0143         | 0.9857        | 77.24                            |
| 37.5                           | 9,103,080                                    | 165,398                               | 0.0182         | 0.9818        | 76.13                            |
| 38.5                           | 8,511,846                                    | 58,112                                | 0.0068         | 0.9932        | 74.75                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1923-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 7,445,562                                    | 41,868                                | 0.0056                    | 0.9944        | 74.24                            |
| 40.5                           | 6,650,869                                    | 72,310                                | 0.0109                    | 0.9891        | 73.82                            |
| 41.5                           | 6,071,487                                    | 85,711                                | 0.0141                    | 0.9859        | 73.02                            |
| 42.5                           | 5,653,107                                    | 70,513                                | 0.0125                    | 0.9875        | 71.99                            |
| 43.5                           | 5,143,781                                    | 45,301                                | 0.0088                    | 0.9912        | 71.09                            |
| 44.5                           | 4,953,044                                    | 35,890                                | 0.0072                    | 0.9928        | 70.46                            |
| 45.5                           | 4,836,685                                    | 48,128                                | 0.0100                    | 0.9900        | 69.95                            |
| 46.5                           | 4,633,724                                    | 44,758                                | 0.0097                    | 0.9903        | 69.26                            |
| 47.5                           | 4,446,623                                    | 42,958                                | 0.0097                    | 0.9903        | 68.59                            |
| 48.5                           | 4,234,609                                    | 53,507                                | 0.0126                    | 0.9874        | 67.92                            |
| 49.5                           | 4,039,281                                    | 227,091                               | 0.0562                    | 0.9438        | 67.07                            |
| 50.5                           | 3,655,195                                    | 97,514                                | 0.0267                    | 0.9733        | 63.30                            |
| 51.5                           | 3,400,854                                    | 90,300                                | 0.0266                    | 0.9734        | 61.61                            |
| 52.5                           | 3,145,063                                    | 69,089                                | 0.0220                    | 0.9780        | 59.97                            |
| 53.5                           | 3,014,044                                    | 42,598                                | 0.0141                    | 0.9859        | 58.65                            |
| 54.5                           | 2,728,753                                    | 34,505                                | 0.0126                    | 0.9874        | 57.82                            |
| 55.5                           | 2,535,962                                    | 87,725                                | 0.0346                    | 0.9654        | 57.09                            |
| 56.5                           | 2,253,527                                    | 71,972                                | 0.0319                    | 0.9681        | 55.12                            |
| 57.5                           | 1,971,018                                    | 48,266                                | 0.0245                    | 0.9755        | 53.36                            |
| 58.5                           | 1,732,034                                    | 56,858                                | 0.0328                    | 0.9672        | 52.05                            |
| 59.5                           | 1,515,901                                    | 26,933                                | 0.0178                    | 0.9822        | 50.34                            |
| 60.5                           | 1,380,131                                    | 10,257                                | 0.0074                    | 0.9926        | 49.45                            |
| 61.5                           | 1,129,770                                    | 62,799                                | 0.0556                    | 0.9444        | 49.08                            |
| 62.5                           | 863,894                                      | 56,035                                | 0.0649                    | 0.9351        | 46.35                            |
| 63.5                           | 794,677                                      | 136,018                               | 0.1712                    | 0.8288        | 43.35                            |
| 64.5                           | 568,247                                      | 23,822                                | 0.0419                    | 0.9581        | 35.93                            |
| 65.5                           | 513,844                                      | 4,855                                 | 0.0094                    | 0.9906        | 34.42                            |
| 66.5                           | 464,300                                      | 11,371                                | 0.0245                    | 0.9755        | 34.10                            |
| 67.5                           | 464,991                                      | 3,438                                 | 0.0074                    | 0.9926        | 33.26                            |
| 68.5                           | 353,551                                      | 8,016                                 | 0.0227                    | 0.9773        | 33.01                            |
| 69.5                           | 313,849                                      | 7,100                                 | 0.0226                    | 0.9774        | 32.27                            |
| 70.5                           | 285,641                                      | 395                                   | 0.0014                    | 0.9986        | 31.54                            |
| 71.5                           | 280,629                                      | 3,508                                 | 0.0125                    | 0.9875        | 31.49                            |
| 72.5                           | 219,478                                      | 2,462                                 | 0.0112                    | 0.9888        | 31.10                            |
| 73.5                           | 188,285                                      | 636                                   | 0.0034                    | 0.9966        | 30.75                            |
| 74.5                           | 180,116                                      | 3,901                                 | 0.0217                    | 0.9783        | 30.65                            |
| 75.5                           | 171,666                                      | 753                                   | 0.0044                    | 0.9956        | 29.98                            |
| 76.5                           | 169,422                                      | 6,710                                 | 0.0396                    | 0.9604        | 29.85                            |
| 77.5                           | 160,628                                      | 1,201                                 | 0.0075                    | 0.9925        | 28.67                            |
| 78.5                           | 157,256                                      | 1,065                                 | 0.0068                    | 0.9932        | 28.45                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1923-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 153,424                                      | 310                                   | 0.0020                    | 0.9980        | 28.26                            |  |
| 80.5                           | 148,700                                      | 2,090                                 | 0.0141                    | 0.9859        | 28.20                            |  |
| 81.5                           | 146,610                                      | 488                                   | 0.0033                    | 0.9967        | 27.81                            |  |
| 82.5                           | 143,121                                      | 578                                   | 0.0040                    | 0.9960        | 27.72                            |  |
| 83.5                           | 141,464                                      | 248                                   | 0.0018                    | 0.9982        | 27.60                            |  |
| 84.5                           | 138,757                                      | 1,328                                 | 0.0096                    | 0.9904        | 27.56                            |  |
| 85.5                           | 136,636                                      | 348                                   | 0.0025                    | 0.9975        | 27.29                            |  |
| 86.5                           | 135,708                                      | 1,279                                 | 0.0094                    | 0.9906        | 27.22                            |  |
| 87.5                           | 151,941                                      | 4,673                                 | 0.0308                    | 0.9692        | 26.97                            |  |
| 88.5                           | 145,479                                      | 4,541                                 | 0.0312                    | 0.9688        | 26.14                            |  |
| 89.5                           | 140,937                                      |                                       | 0.0000                    | 1.0000        | 25.32                            |  |
| 90.5                           | 135,239                                      |                                       | 0.0000                    | 1.0000        | 25.32                            |  |
| 91.5                           | 134,229                                      | 105,900                               | 0.7890                    | 0.2110        | 25.32                            |  |
| 92.5                           | 27,956                                       |                                       | 0.0000                    | 1.0000        | 5.34                             |  |
| 93.5                           | 19,317                                       |                                       | 0.0000                    | 1.0000        | 5.34                             |  |
| 94.5                           | 18,493                                       | 4,499                                 | 0.2433                    | 0.7567        | 5.34                             |  |
| 95.5                           | 13,994                                       |                                       | 0.0000                    | 1.0000        | 4.04                             |  |
| 96.5                           | 13,994                                       |                                       | 0.0000                    | 1.0000        | 4.04                             |  |
| 97.5                           | 13,085                                       |                                       | 0.0000                    | 1.0000        | 4.04                             |  |
| 98.5                           | 13,085                                       |                                       | 0.0000                    | 1.0000        | 4.04                             |  |
| 99.5                           |  |                                       |                           |               | 4.04                             |  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2022

EXPERIENCE BAND 2013-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 42,101,338                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 28,300,759                                   | 49,024                                | 0.0017         | 0.9983        | 100.00                           |
| 1.5                            | 25,235,810                                   | 110,210                               | 0.0044         | 0.9956        | 99.83                            |
| 2.5                            | 24,903,477                                   | 12,603                                | 0.0005         | 0.9995        | 99.39                            |
| 3.5                            | 22,271,177                                   | 23,017                                | 0.0010         | 0.9990        | 99.34                            |
| 4.5                            | 17,162,372                                   | 61,539                                | 0.0036         | 0.9964        | 99.24                            |
| 5.5                            | 16,128,872                                   | 69,051                                | 0.0043         | 0.9957        | 98.88                            |
| 6.5                            | 11,425,019                                   | 43,011                                | 0.0038         | 0.9962        | 98.46                            |
| 7.5                            | 8,350,536                                    | 35,522                                | 0.0043         | 0.9957        | 98.09                            |
| 8.5                            | 6,706,432                                    | 31,006                                | 0.0046         | 0.9954        | 97.67                            |
| 9.5                            | 6,485,662                                    | 145,549                               | 0.0224         | 0.9776        | 97.22                            |
| 10.5                           | 6,820,884                                    | 60,516                                | 0.0089         | 0.9911        | 95.04                            |
| 11.5                           | 6,990,014                                    | 19,156                                | 0.0027         | 0.9973        | 94.19                            |
| 12.5                           | 6,831,282                                    | 8,298                                 | 0.0012         | 0.9988        | 93.94                            |
| 13.5                           | 7,090,813                                    | 122,823                               | 0.0173         | 0.9827        | 93.82                            |
| 14.5                           | 7,101,586                                    | 60,131                                | 0.0085         | 0.9915        | 92.20                            |
| 15.5                           | 6,982,526                                    | 10,530                                | 0.0015         | 0.9985        | 91.42                            |
| 16.5                           | 6,295,882                                    | 8,362                                 | 0.0013         | 0.9987        | 91.28                            |
| 17.5                           | 6,568,522                                    | 88,616                                | 0.0135         | 0.9865        | 91.16                            |
| 18.5                           | 6,368,363                                    | 49,115                                | 0.0077         | 0.9923        | 89.93                            |
| 19.5                           | 6,204,273                                    | 55,679                                | 0.0090         | 0.9910        | 89.23                            |
| 20.5                           | 6,213,700                                    | 4,153                                 | 0.0007         | 0.9993        | 88.43                            |
| 21.5                           | 6,067,688                                    | 134,278                               | 0.0221         | 0.9779        | 88.37                            |
| 22.5                           | 5,949,888                                    | 23,829                                | 0.0040         | 0.9960        | 86.42                            |
| 23.5                           | 5,729,798                                    | 12,229                                | 0.0021         | 0.9979        | 86.07                            |
| 24.5                           | 6,129,940                                    | 18,764                                | 0.0031         | 0.9969        | 85.89                            |
| 25.5                           | 6,766,478                                    | 29,295                                | 0.0043         | 0.9957        | 85.63                            |
| 26.5                           | 7,868,949                                    | 7,159                                 | 0.0009         | 0.9991        | 85.25                            |
| 27.5                           | 8,396,370                                    | 31,479                                | 0.0037         | 0.9963        | 85.18                            |
| 28.5                           | 8,291,552                                    | 77,859                                | 0.0094         | 0.9906        | 84.86                            |
| 29.5                           | 8,711,197                                    | 52,116                                | 0.0060         | 0.9940        | 84.06                            |
| 30.5                           | 8,860,195                                    | 44,297                                | 0.0050         | 0.9950        | 83.56                            |
| 31.5                           | 8,782,348                                    | 219,524                               | 0.0250         | 0.9750        | 83.14                            |
| 32.5                           | 8,640,849                                    | 107,871                               | 0.0125         | 0.9875        | 81.06                            |
| 33.5                           | 8,517,500                                    | 65,370                                | 0.0077         | 0.9923        | 80.05                            |
| 34.5                           | 7,853,492                                    | 160,088                               | 0.0204         | 0.9796        | 79.44                            |
| 35.5                           | 6,987,351                                    | 67,808                                | 0.0097         | 0.9903        | 77.82                            |
| 36.5                           | 5,910,469                                    | 70,385                                | 0.0119         | 0.9881        | 77.06                            |
| 37.5                           | 4,874,482                                    | 120,071                               | 0.0246         | 0.9754        | 76.14                            |
| 38.5                           | 4,322,820                                    | 26,882                                | 0.0062         | 0.9938        | 74.27                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1923-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,316,414                                    | 15,578                                | 0.0047                    | 0.9953        | 73.81                            |
| 40.5                           | 2,754,883                                    | 33,945                                | 0.0123                    | 0.9877        | 73.46                            |
| 41.5                           | 2,430,545                                    | 44,838                                | 0.0184                    | 0.9816        | 72.55                            |
| 42.5                           | 2,219,296                                    | 22,915                                | 0.0103                    | 0.9897        | 71.22                            |
| 43.5                           | 1,834,235                                    | 32,072                                | 0.0175                    | 0.9825        | 70.48                            |
| 44.5                           | 1,949,482                                    | 17,555                                | 0.0090                    | 0.9910        | 69.25                            |
| 45.5                           | 2,041,482                                    | 33,529                                | 0.0164                    | 0.9836        | 68.62                            |
| 46.5                           | 2,111,503                                    | 26,948                                | 0.0128                    | 0.9872        | 67.50                            |
| 47.5                           | 2,204,194                                    | 22,702                                | 0.0103                    | 0.9897        | 66.64                            |
| 48.5                           | 2,287,388                                    | 46,497                                | 0.0203                    | 0.9797        | 65.95                            |
| 49.5                           | 2,268,103                                    | 212,336                               | 0.0936                    | 0.9064        | 64.61                            |
| 50.5                           | 2,032,436                                    | 76,239                                | 0.0375                    | 0.9625        | 58.56                            |
| 51.5                           | 2,132,369                                    | 83,653                                | 0.0392                    | 0.9608        | 56.36                            |
| 52.5                           | 2,149,834                                    | 67,773                                | 0.0315                    | 0.9685        | 54.15                            |
| 53.5                           | 2,049,892                                    | 35,481                                | 0.0173                    | 0.9827        | 52.45                            |
| 54.5                           | 1,899,098                                    | 30,957                                | 0.0163                    | 0.9837        | 51.54                            |
| 55.5                           | 1,769,756                                    | 85,098                                | 0.0481                    | 0.9519        | 50.70                            |
| 56.5                           | 1,537,465                                    | 71,486                                | 0.0465                    | 0.9535        | 48.26                            |
| 57.5                           | 1,418,745                                    | 34,935                                | 0.0246                    | 0.9754        | 46.02                            |
| 58.5                           | 1,355,445                                    | 55,877                                | 0.0412                    | 0.9588        | 44.88                            |
| 59.5                           | 1,300,075                                    | 22,426                                | 0.0172                    | 0.9828        | 43.03                            |
| 60.5                           | 1,207,015                                    | 8,955                                 | 0.0074                    | 0.9926        | 42.29                            |
| 61.5                           | 941,234                                      | 62,615                                | 0.0665                    | 0.9335        | 41.98                            |
| 62.5                           | 739,759                                      | 55,938                                | 0.0756                    | 0.9244        | 39.18                            |
| 63.5                           | 687,266                                      | 129,488                               | 0.1884                    | 0.8116        | 36.22                            |
| 64.5                           | 476,325                                      | 23,596                                | 0.0495                    | 0.9505        | 29.40                            |
| 65.5                           | 433,313                                      | 4,168                                 | 0.0096                    | 0.9904        | 27.94                            |
| 66.5                           | 386,068                                      | 7,506                                 | 0.0194                    | 0.9806        | 27.67                            |
| 67.5                           | 287,455                                      | 3,438                                 | 0.0120                    | 0.9880        | 27.13                            |
| 68.5                           | 180,700                                      | 7,978                                 | 0.0442                    | 0.9558        | 26.81                            |
| 69.5                           | 144,328                                      | 6,984                                 | 0.0484                    | 0.9516        | 25.63                            |
| 70.5                           | 125,505                                      | 44                                    | 0.0003                    | 0.9997        | 24.39                            |
| 71.5                           | 121,206                                      | 2,783                                 | 0.0230                    | 0.9770        | 24.38                            |
| 72.5                           | 70,489                                       | 2,443                                 | 0.0347                    | 0.9653        | 23.82                            |
| 73.5                           | 41,546                                       | 600                                   | 0.0144                    | 0.9856        | 22.99                            |
| 74.5                           | 36,937                                       | 3,634                                 | 0.0984                    | 0.9016        | 22.66                            |
| 75.5                           | 29,758                                       | 362                                   | 0.0122                    | 0.9878        | 20.43                            |
| 76.5                           | 30,574                                       | 6,710                                 | 0.2195                    | 0.7805        | 20.18                            |
| 77.5                           | 22,340                                       | 1,150                                 | 0.0515                    | 0.9485        | 15.75                            |
| 78.5                           | 21,424                                       | 1,065                                 | 0.0497                    | 0.9503        | 14.94                            |

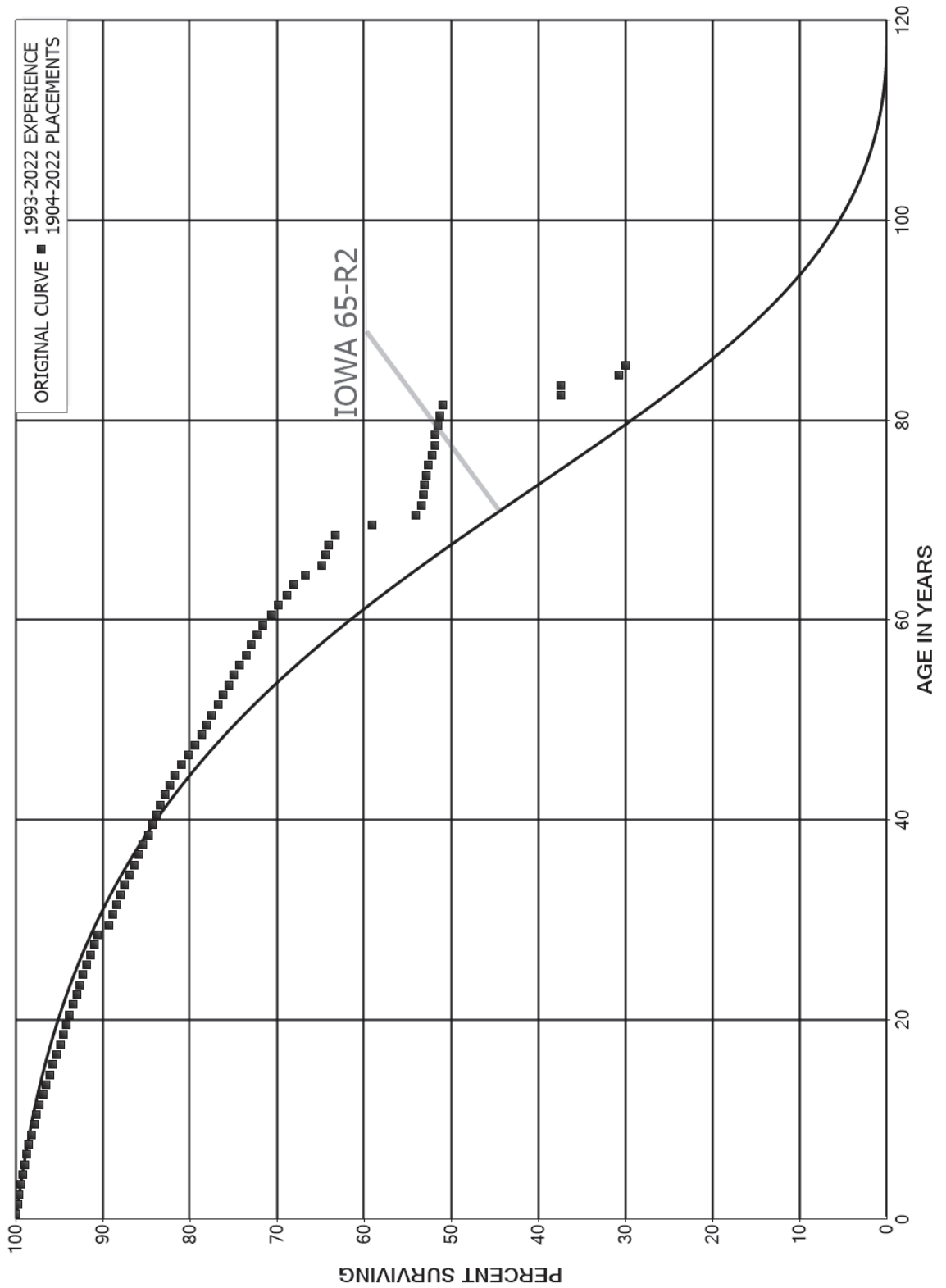
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1923-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 17,803                                       | 212                                   | 0.0119                    | 0.9881        | 14.20                            |  |
| 80.5                           | 19,754                                       | 2,090                                 | 0.1058                    | 0.8942        | 14.03                            |  |
| 81.5                           | 19,471                                       | 488                                   | 0.0251                    | 0.9749        | 12.55                            |  |
| 82.5                           | 17,530                                       | 578                                   | 0.0330                    | 0.9670        | 12.23                            |  |
| 83.5                           | 29,289                                       | 248                                   | 0.0085                    | 0.9915        | 11.83                            |  |
| 84.5                           | 31,947                                       | 1,328                                 | 0.0416                    | 0.9584        | 11.73                            |  |
| 85.5                           | 29,826                                       | 348                                   | 0.0117                    | 0.9883        | 11.24                            |  |
| 86.5                           | 28,899                                       | 1,279                                 | 0.0442                    | 0.9558        | 11.11                            |  |
| 87.5                           | 134,358                                      | 4,673                                 | 0.0348                    | 0.9652        | 10.62                            |  |
| 88.5                           | 127,895                                      | 4,541                                 | 0.0355                    | 0.9645        | 10.25                            |  |
| 89.5                           | 140,937                                      |                                       | 0.0000                    | 1.0000        | 9.88                             |  |
| 90.5                           | 135,239                                      |                                       | 0.0000                    | 1.0000        | 9.88                             |  |
| 91.5                           | 134,229                                      | 105,900                               | 0.7890                    | 0.2110        | 9.88                             |  |
| 92.5                           | 27,956                                       |                                       | 0.0000                    | 1.0000        | 2.09                             |  |
| 93.5                           | 19,317                                       |                                       | 0.0000                    | 1.0000        | 2.09                             |  |
| 94.5                           | 18,493                                       | 4,499                                 | 0.2433                    | 0.7567        | 2.09                             |  |
| 95.5                           | 13,994                                       |                                       | 0.0000                    | 1.0000        | 1.58                             |  |
| 96.5                           | 13,994                                       |                                       | 0.0000                    | 1.0000        | 1.58                             |  |
| 97.5                           | 13,085                                       |                                       | 0.0000                    | 1.0000        | 1.58                             |  |
| 98.5                           | 13,085                                       |                                       | 0.0000                    | 1.0000        | 1.58                             |  |
| 99.5                           |  |                                       |                           |               | 1.58                             |  |

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





## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 380.10 AND 380.20 SERVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1904-2022

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 598,277,348                                  | 334,295                               | 0.0006         | 0.9994        | 100.00                           |
| 0.5                            | 550,952,332                                  | 988,639                               | 0.0018         | 0.9982        | 99.94                            |
| 1.5                            | 512,657,643                                  | 942,212                               | 0.0018         | 0.9982        | 99.76                            |
| 2.5                            | 487,104,604                                  | 863,582                               | 0.0018         | 0.9982        | 99.58                            |
| 3.5                            | 457,641,646                                  | 916,512                               | 0.0020         | 0.9980        | 99.40                            |
| 4.5                            | 429,600,777                                  | 1,116,628                             | 0.0026         | 0.9974        | 99.21                            |
| 5.5                            | 412,260,220                                  | 906,975                               | 0.0022         | 0.9978        | 98.95                            |
| 6.5                            | 391,661,604                                  | 1,086,742                             | 0.0028         | 0.9972        | 98.73                            |
| 7.5                            | 379,434,540                                  | 1,115,675                             | 0.0029         | 0.9971        | 98.46                            |
| 8.5                            | 373,004,619                                  | 1,112,415                             | 0.0030         | 0.9970        | 98.17                            |
| 9.5                            | 365,333,698                                  | 1,078,027                             | 0.0030         | 0.9970        | 97.87                            |
| 10.5                           | 360,579,197                                  | 1,252,201                             | 0.0035         | 0.9965        | 97.59                            |
| 11.5                           | 362,839,546                                  | 1,530,706                             | 0.0042         | 0.9958        | 97.25                            |
| 12.5                           | 361,283,800                                  | 1,384,682                             | 0.0038         | 0.9962        | 96.84                            |
| 13.5                           | 363,356,721                                  | 1,393,607                             | 0.0038         | 0.9962        | 96.46                            |
| 14.5                           | 359,431,370                                  | 1,441,968                             | 0.0040         | 0.9960        | 96.09                            |
| 15.5                           | 354,250,751                                  | 1,633,202                             | 0.0046         | 0.9954        | 95.71                            |
| 16.5                           | 348,868,715                                  | 1,489,837                             | 0.0043         | 0.9957        | 95.27                            |
| 17.5                           | 341,148,664                                  | 1,263,556                             | 0.0037         | 0.9963        | 94.86                            |
| 18.5                           | 339,625,247                                  | 1,370,002                             | 0.0040         | 0.9960        | 94.51                            |
| 19.5                           | 335,684,250                                  | 1,205,273                             | 0.0036         | 0.9964        | 94.13                            |
| 20.5                           | 329,523,661                                  | 1,461,468                             | 0.0044         | 0.9956        | 93.79                            |
| 21.5                           | 318,644,769                                  | 1,285,450                             | 0.0040         | 0.9960        | 93.37                            |
| 22.5                           | 308,202,818                                  | 1,265,075                             | 0.0041         | 0.9959        | 93.00                            |
| 23.5                           | 295,423,994                                  | 1,219,038                             | 0.0041         | 0.9959        | 92.62                            |
| 24.5                           | 284,996,506                                  | 1,318,462                             | 0.0046         | 0.9954        | 92.23                            |
| 25.5                           | 274,328,381                                  | 1,295,576                             | 0.0047         | 0.9953        | 91.81                            |
| 26.5                           | 262,723,559                                  | 1,196,362                             | 0.0046         | 0.9954        | 91.37                            |
| 27.5                           | 252,373,032                                  | 1,092,718                             | 0.0043         | 0.9957        | 90.96                            |
| 28.5                           | 242,047,383                                  | 3,500,606                             | 0.0145         | 0.9855        | 90.56                            |
| 29.5                           | 230,693,582                                  | 1,008,701                             | 0.0044         | 0.9956        | 89.25                            |
| 30.5                           | 220,361,906                                  | 1,062,446                             | 0.0048         | 0.9952        | 88.86                            |
| 31.5                           | 213,628,950                                  | 1,088,763                             | 0.0051         | 0.9949        | 88.44                            |
| 32.5                           | 204,593,861                                  | 995,237                               | 0.0049         | 0.9951        | 87.98                            |
| 33.5                           | 194,496,642                                  | 1,386,093                             | 0.0071         | 0.9929        | 87.56                            |
| 34.5                           | 181,770,366                                  | 1,234,356                             | 0.0068         | 0.9932        | 86.93                            |
| 35.5                           | 168,327,047                                  | 1,039,045                             | 0.0062         | 0.9938        | 86.34                            |
| 36.5                           | 157,063,087                                  | 858,534                               | 0.0055         | 0.9945        | 85.81                            |
| 37.5                           | 148,262,585                                  | 998,569                               | 0.0067         | 0.9933        | 85.34                            |
| 38.5                           | 139,840,431                                  | 804,174                               | 0.0058         | 0.9942        | 84.77                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 380.10 AND 380.20 SERVICES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1904-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 131,153,727                                  | 611,046                               | 0.0047                    | 0.9953        | 84.28                            |
| 40.5                           | 121,493,099                                  | 653,219                               | 0.0054                    | 0.9946        | 83.89                            |
| 41.5                           | 109,492,709                                  | 720,655                               | 0.0066                    | 0.9934        | 83.43                            |
| 42.5                           | 102,298,808                                  | 677,874                               | 0.0066                    | 0.9934        | 82.89                            |
| 43.5                           | 91,888,170                                   | 729,886                               | 0.0079                    | 0.9921        | 82.34                            |
| 44.5                           | 82,757,417                                   | 728,692                               | 0.0088                    | 0.9912        | 81.68                            |
| 45.5                           | 74,803,410                                   | 756,117                               | 0.0101                    | 0.9899        | 80.96                            |
| 46.5                           | 66,910,155                                   | 648,617                               | 0.0097                    | 0.9903        | 80.14                            |
| 47.5                           | 59,493,273                                   | 576,337                               | 0.0097                    | 0.9903        | 79.37                            |
| 48.5                           | 52,496,593                                   | 354,356                               | 0.0068                    | 0.9932        | 78.60                            |
| 49.5                           | 46,149,561                                   | 355,697                               | 0.0077                    | 0.9923        | 78.07                            |
| 50.5                           | 40,719,965                                   | 370,743                               | 0.0091                    | 0.9909        | 77.47                            |
| 51.5                           | 36,724,615                                   | 281,435                               | 0.0077                    | 0.9923        | 76.76                            |
| 52.5                           | 33,107,430                                   | 280,537                               | 0.0085                    | 0.9915        | 76.17                            |
| 53.5                           | 29,129,014                                   | 227,226                               | 0.0078                    | 0.9922        | 75.53                            |
| 54.5                           | 25,362,864                                   | 213,366                               | 0.0084                    | 0.9916        | 74.94                            |
| 55.5                           | 22,002,317                                   | 238,188                               | 0.0108                    | 0.9892        | 74.31                            |
| 56.5                           | 19,085,516                                   | 155,565                               | 0.0082                    | 0.9918        | 73.50                            |
| 57.5                           | 16,247,568                                   | 139,806                               | 0.0086                    | 0.9914        | 72.90                            |
| 58.5                           | 13,570,723                                   | 124,993                               | 0.0092                    | 0.9908        | 72.28                            |
| 59.5                           | 11,001,617                                   | 147,894                               | 0.0134                    | 0.9866        | 71.61                            |
| 60.5                           | 8,525,646                                    | 100,618                               | 0.0118                    | 0.9882        | 70.65                            |
| 61.5                           | 6,378,724                                    | 88,221                                | 0.0138                    | 0.9862        | 69.81                            |
| 62.5                           | 4,674,526                                    | 50,624                                | 0.0108                    | 0.9892        | 68.85                            |
| 63.5                           | 4,022,367                                    | 81,673                                | 0.0203                    | 0.9797        | 68.10                            |
| 64.5                           | 3,339,762                                    | 92,179                                | 0.0276                    | 0.9724        | 66.72                            |
| 65.5                           | 2,778,381                                    | 18,601                                | 0.0067                    | 0.9933        | 64.88                            |
| 66.5                           | 2,361,644                                    | 15,451                                | 0.0065                    | 0.9935        | 64.45                            |
| 67.5                           | 2,074,142                                    | 25,107                                | 0.0121                    | 0.9879        | 64.02                            |
| 68.5                           | 1,371,399                                    | 89,762                                | 0.0655                    | 0.9345        | 63.25                            |
| 69.5                           | 1,088,541                                    | 92,977                                | 0.0854                    | 0.9146        | 59.11                            |
| 70.5                           | 778,451                                      | 10,255                                | 0.0132                    | 0.9868        | 54.06                            |
| 71.5                           | 596,434                                      | 1,472                                 | 0.0025                    | 0.9975        | 53.35                            |
| 72.5                           | 455,051                                      | 1,563                                 | 0.0034                    | 0.9966        | 53.22                            |
| 73.5                           | 347,602                                      | 1,434                                 | 0.0041                    | 0.9959        | 53.03                            |
| 74.5                           | 252,710                                      | 1,142                                 | 0.0045                    | 0.9955        | 52.81                            |
| 75.5                           | 214,704                                      | 1,678                                 | 0.0078                    | 0.9922        | 52.58                            |
| 76.5                           | 206,642                                      | 1,316                                 | 0.0064                    | 0.9936        | 52.16                            |
| 77.5                           | 187,306                                      | 189                                   | 0.0010                    | 0.9990        | 51.83                            |
| 78.5                           | 169,259                                      | 722                                   | 0.0043                    | 0.9957        | 51.78                            |

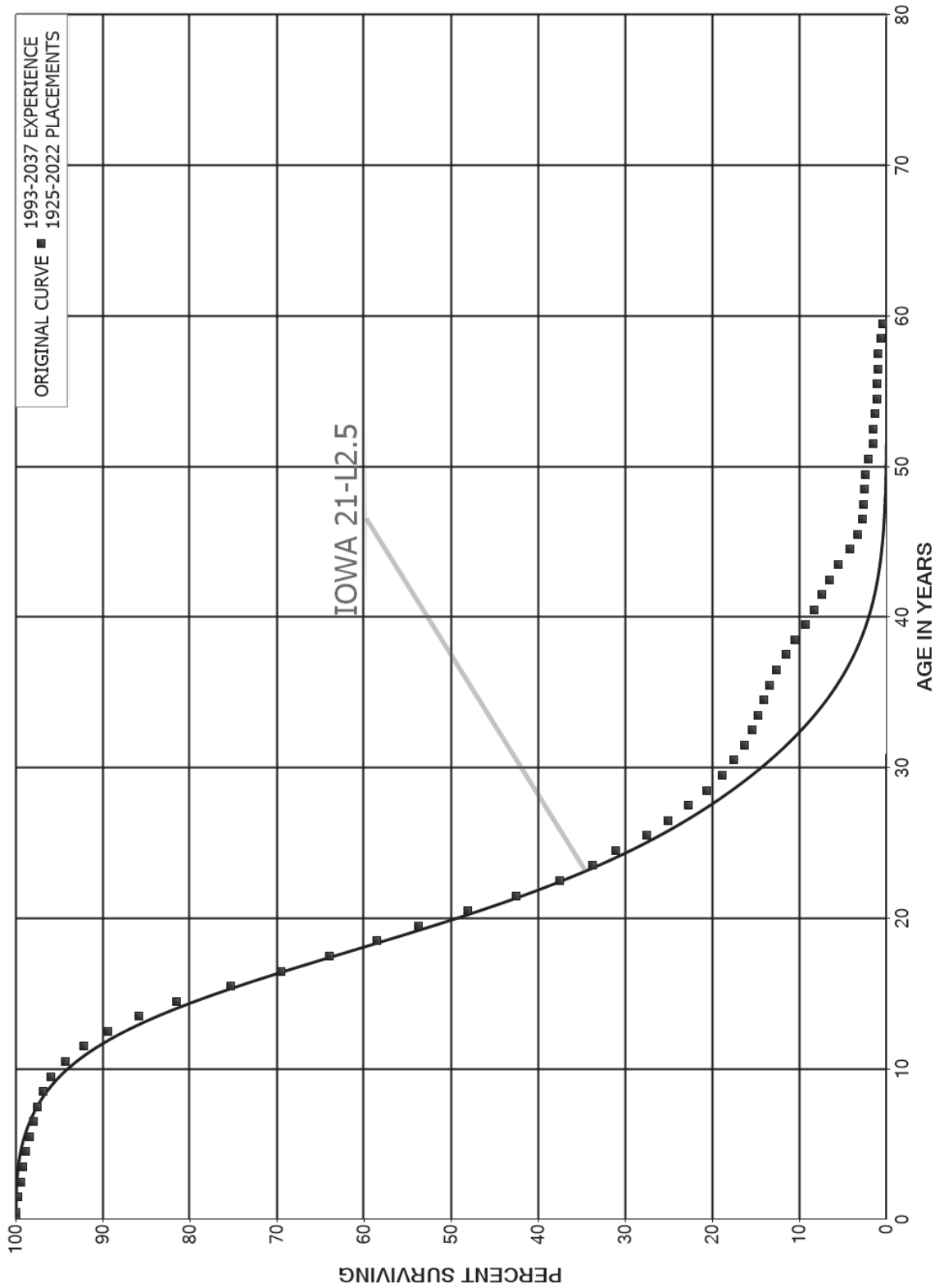
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 380.10 AND 380.20 SERVICES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1904-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 153,979                                      | 737                                   | 0.0048                    | 0.9952        | 51.56                            |  |
| 80.5                           | 130,893                                      | 809                                   | 0.0062                    | 0.9938        | 51.31                            |  |
| 81.5                           | 97,240                                       | 25,839                                | 0.2657                    | 0.7343        | 51.00                            |  |
| 82.5                           | 57,611                                       | 102                                   | 0.0018                    | 0.9982        | 37.44                            |  |
| 83.5                           | 37,187                                       | 6,636                                 | 0.1784                    | 0.8216        | 37.38                            |  |
| 84.5                           | 22,979                                       | 581                                   | 0.0253                    | 0.9747        | 30.71                            |  |
| 85.5                           | 17,726                                       |                                       | 0.0000                    | 1.0000        | 29.93                            |  |
| 86.5                           | 1,930  | 352                                   | 0.1827                    | 0.8173        | 29.93                            |  |
| 87.5                           | 1,193  | 109                                   | 0.0912                    | 0.9088        | 24.46                            |  |
| 88.5                           | 1,440  | 94                                    | 0.0652                    | 0.9348        | 22.23                            |  |
| 89.5                           | 1,346  | 20                                    | 0.0145                    | 0.9855        | 20.78                            |  |
| 90.5                           | 1,326  |                                       | 0.0000                    | 1.0000        | 20.48                            |  |
| 91.5                           | 535  |                                       | 0.0000                    | 1.0000        | 20.48                            |  |
| 92.5                           | 522  | 59                                    | 0.1127                    | 0.8873        | 20.48                            |  |
| 93.5                           | 463  |                                       | 0.0000                    | 1.0000        | 18.17                            |  |
| 94.5                           | 463  | 18                                    | 0.0395                    | 0.9605        | 18.17                            |  |
| 95.5                           | 445  | 2                                     | 0.0040                    | 0.9960        | 17.46                            |  |
| 96.5                           | 443  |                                       | 0.0000                    | 1.0000        | 17.39                            |  |
| 97.5                           | 442  | 1                                     | 0.0031                    | 0.9969        | 17.39                            |  |
| 98.5                           | 440  |                                       | 0.0000                    | 1.0000        | 17.33                            |  |
| 99.5                           | 439  |                                       | 0.0000                    | 1.0000        | 17.33                            |  |
| 100.5                          | 439  | 82                                    | 0.1874                    | 0.8126        | 17.33                            |  |
| 101.5                          | 357  | 1                                     | 0.0026                    | 0.9974        | 14.08                            |  |
| 102.5                          | 356  |                                       | 0.0000                    | 1.0000        | 14.05                            |  |
| 103.5                          | 356  |                                       | 0.0000                    | 1.0000        | 14.05                            |  |
| 104.5                          | 356  |                                       | 0.0000                    | 1.0000        | 14.05                            |  |
| 105.5                          | 356  |                                       | 0.0000                    | 1.0000        | 14.05                            |  |
| 106.5                          | 356  |                                       | 0.0000                    | 1.0000        | 14.05                            |  |
| 107.5                          | 356  |                                       | 0.0000                    | 1.0000        | 14.05                            |  |
| 108.5                          | 356  |                                       | 0.0000                    | 1.0000        | 14.05                            |  |
| 109.5                          | 356  |                                       | 0.0000                    | 1.0000        | 14.05                            |  |
| 110.5                          | 356  |                                       | 0.0000                    | 1.0000        | 14.05                            |  |
| 111.5                          | 356  |                                       | 0.0000                    | 1.0000        | 14.05                            |  |
| 112.5                          | 356  | 356                                   | 1.0000                    |               | 14.05                            |  |
| 113.5                          |  |                                       |                           |               |                                  |  |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2022

EXPERIENCE BAND 1993-2037

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 163,943,628                                  | 111,523                               | 0.0007         | 0.9993        | 100.00                           |
| 0.5                            | 165,030,066                                  | 426,255                               | 0.0026         | 0.9974        | 99.93                            |
| 1.5                            | 175,339,768                                  | 505,775                               | 0.0029         | 0.9971        | 99.67                            |
| 2.5                            | 205,789,399                                  | 484,465                               | 0.0024         | 0.9976        | 99.39                            |
| 3.5                            | 172,228,919                                  | 587,950                               | 0.0034         | 0.9966        | 99.15                            |
| 4.5                            | 175,596,195                                  | 838,897                               | 0.0048         | 0.9952        | 98.81                            |
| 5.5                            | 178,458,396                                  | 783,730                               | 0.0044         | 0.9956        | 98.34                            |
| 6.5                            | 179,981,741                                  | 826,361                               | 0.0046         | 0.9954        | 97.91                            |
| 7.5                            | 180,138,780                                  | 1,198,113                             | 0.0067         | 0.9933        | 97.46                            |
| 8.5                            | 179,070,007                                  | 1,758,868                             | 0.0098         | 0.9902        | 96.81                            |
| 9.5                            | 177,454,849                                  | 2,905,458                             | 0.0164         | 0.9836        | 95.86                            |
| 10.5                           | 174,980,106                                  | 4,031,229                             | 0.0230         | 0.9770        | 94.29                            |
| 11.5                           | 172,625,901                                  | 5,372,898                             | 0.0311         | 0.9689        | 92.12                            |
| 12.5                           | 171,298,079                                  | 6,910,953                             | 0.0403         | 0.9597        | 89.25                            |
| 13.5                           | 164,852,563                                  | 8,385,347                             | 0.0509         | 0.9491        | 85.65                            |
| 14.5                           | 157,516,490                                  | 11,898,751                            | 0.0755         | 0.9245        | 81.29                            |
| 15.5                           | 145,782,972                                  | 11,314,284                            | 0.0776         | 0.9224        | 75.15                            |
| 16.5                           | 135,679,023                                  | 10,973,362                            | 0.0809         | 0.9191        | 69.32                            |
| 17.5                           | 126,300,640                                  | 10,861,199                            | 0.0860         | 0.9140        | 63.71                            |
| 18.5                           | 117,402,112                                  | 9,804,596                             | 0.0835         | 0.9165        | 58.24                            |
| 19.5                           | 109,503,256                                  | 11,849,373                            | 0.1082         | 0.8918        | 53.37                            |
| 20.5                           | 99,816,419                                   | 11,704,577                            | 0.1173         | 0.8827        | 47.60                            |
| 21.5                           | 89,990,017                                   | 10,931,276                            | 0.1215         | 0.8785        | 42.02                            |
| 22.5                           | 81,310,398                                   | 8,384,500                             | 0.1031         | 0.8969        | 36.91                            |
| 23.5                           | 74,472,222                                   | 5,945,851                             | 0.0798         | 0.9202        | 33.11                            |
| 24.5                           | 70,017,519                                   | 8,169,305                             | 0.1167         | 0.8833        | 30.46                            |
| 25.5                           | 63,533,115                                   | 5,755,459                             | 0.0906         | 0.9094        | 26.91                            |
| 26.5                           | 59,288,147                                   | 5,783,874                             | 0.0976         | 0.9024        | 24.47                            |
| 27.5                           | 54,755,463                                   | 5,126,098                             | 0.0936         | 0.9064        | 22.08                            |
| 28.5                           | 51,238,428                                   | 4,557,281                             | 0.0889         | 0.9111        | 20.02                            |
| 29.5                           | 48,347,222                                   | 3,426,400                             | 0.0709         | 0.9291        | 18.24                            |
| 30.5                           | 46,738,668                                   | 3,396,859                             | 0.0727         | 0.9273        | 16.94                            |
| 31.5                           | 44,207,270                                   | 2,382,656                             | 0.0539         | 0.9461        | 15.71                            |
| 32.5                           | 42,208,866                                   | 1,896,464                             | 0.0449         | 0.9551        | 14.87                            |
| 33.5                           | 40,341,233                                   | 1,881,329                             | 0.0466         | 0.9534        | 14.20                            |
| 34.5                           | 38,480,930                                   | 1,894,940                             | 0.0492         | 0.9508        | 13.54                            |
| 35.5                           | 36,615,303                                   | 2,163,580                             | 0.0591         | 0.9409        | 12.87                            |
| 36.5                           | 34,456,670                                   | 2,882,688                             | 0.0837         | 0.9163        | 12.11                            |
| 37.5                           | 31,580,694                                   | 2,747,965                             | 0.0870         | 0.9130        | 11.10                            |
| 38.5                           | 28,833,452                                   | 3,402,790                             | 0.1180         | 0.8820        | 10.13                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1925-2022       |  |                                       | EXPERIENCE BAND 1993-2037 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 25,433,561                                   | 2,605,298                             | 0.1024                    | 0.8976        | 8.93                             |
| 40.5                           | 22,813,923                                   | 2,682,709                             | 0.1176                    | 0.8824        | 8.02                             |
| 41.5                           | 20,117,031                                   | 2,427,853                             | 0.1207                    | 0.8793        | 7.08                             |
| 42.5                           | 17,683,595                                   | 2,562,109                             | 0.1449                    | 0.8551        | 6.22                             |
| 43.5                           | 15,118,267                                   | 3,656,880                             | 0.2419                    | 0.7581        | 5.32                             |
| 44.5                           | 11,456,742                                   | 2,568,924                             | 0.2242                    | 0.7758        | 4.03                             |
| 45.5                           | 8,881,131                                    | 1,376,380                             | 0.1550                    | 0.8450        | 3.13                             |
| 46.5                           | 7,492,507                                    | 267,839                               | 0.0357                    | 0.9643        | 2.64                             |
| 47.5                           | 7,209,829                                    | 416,051                               | 0.0577                    | 0.9423        | 2.55                             |
| 48.5                           | 6,792,663                                    | 284,721                               | 0.0419                    | 0.9581        | 2.40                             |
| 49.5                           | 6,505,233                                    | 967,865                               | 0.1488                    | 0.8512        | 2.30                             |
| 50.5                           | 5,537,368                                    | 1,346,760                             | 0.2432                    | 0.7568        | 1.96                             |
| 51.5                           | 4,190,608                                    | 229,085                               | 0.0547                    | 0.9453        | 1.48                             |
| 52.5                           | 3,961,761                                    | 349,909                               | 0.0883                    | 0.9117        | 1.40                             |
| 53.5                           | 3,613,071                                    | 575,369                               | 0.1592                    | 0.8408        | 1.28                             |
| 54.5                           | 3,044,576                                    | 275,136                               | 0.0904                    | 0.9096        | 1.07                             |
| 55.5                           | 2,770,888                                    | 97,289                                | 0.0351                    | 0.9649        | 0.98                             |
| 56.5                           | 2,676,724                                    | 145,835                               | 0.0545                    | 0.9455        | 0.94                             |
| 57.5                           | 2,530,890                                    | 863,053                               | 0.3410                    | 0.6590        | 0.89                             |
| 58.5                           | 1,668,441                                    | 632,720                               | 0.3792                    | 0.6208        | 0.59                             |
| 59.5                           | 1,035,721                                    | 949,616                               | 0.9169                    | 0.0831        | 0.36                             |
| 60.5                           | 86,296                                       | 45,066                                | 0.5222                    | 0.4778        | 0.03                             |
| 61.5                           | 41,918                                       | 6,978                                 | 0.1665                    | 0.8335        | 0.01                             |
| 62.5                           | 35,394                                       | 21,615                                | 0.6107                    | 0.3893        | 0.01                             |
| 63.5                           | 14,273                                       | 1,396                                 | 0.0978                    | 0.9022        | 0.00                             |
| 64.5                           | 13,984                                       | 1,552                                 | 0.1110                    | 0.8890        | 0.00                             |
| 65.5                           | 12,432                                       | 63                                    | 0.0051                    | 0.9949        | 0.00                             |
| 66.5                           | 12,369                                       | 1,108                                 | 0.0896                    | 0.9104        | 0.00                             |
| 67.5                           | 12,106                                       |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 68.5                           | 12,106                                       | 0                                     | 0.0000                    | 1.0000        | 0.00                             |
| 69.5                           | 12,106                                       | 129                                   | 0.0107                    | 0.9893        | 0.00                             |
| 70.5                           | 11,977                                       |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 71.5                           | 11,977                                       | 109                                   | 0.0091                    | 0.9909        | 0.00                             |
| 72.5                           | 11,868                                       | 845                                   | 0.0712                    | 0.9288        | 0.00                             |
| 73.5                           | 11,023                                       |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 74.5                           | 11,023                                       | 239                                   | 0.0217                    | 0.9783        | 0.00                             |
| 75.5                           | 10,784                                       |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 76.5                           | 10,784                                       | 6,875                                 | 0.6375                    | 0.3625        | 0.00                             |
| 77.5                           | 3,910  | 648                                   | 0.1658                    | 0.8342        | 0.00                             |
| 78.5                           | 3,262  | 1,874                                 | 0.5744                    | 0.4256        | 0.00                             |

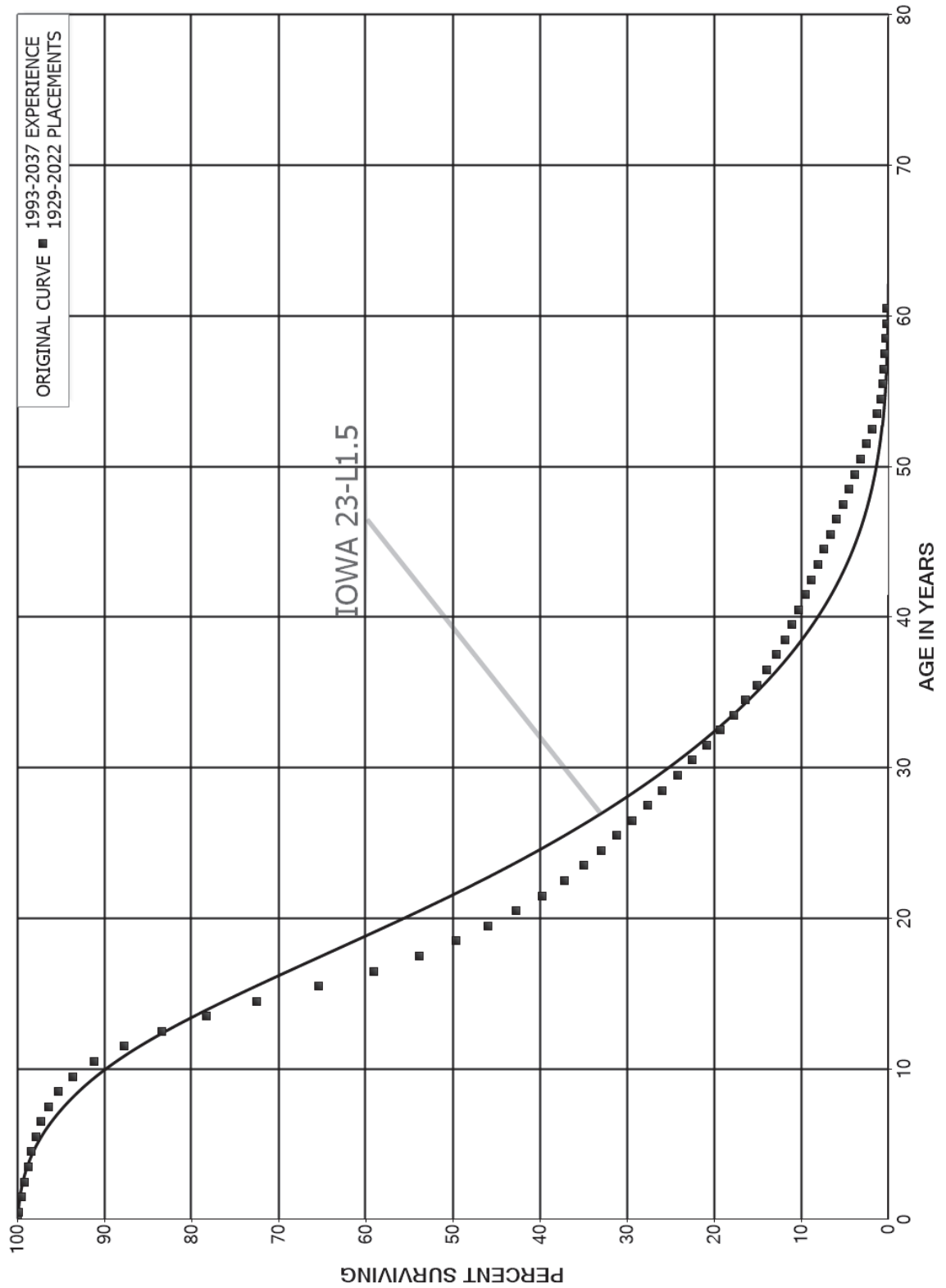
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1925-2022       |  |                                       | EXPERIENCE BAND 1993-2037 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 1,388  | 68                                    | 0.0492                    | 0.9508        | 0.00                             |  |
| 80.5                           | 1,320  |                                       | 0.0000                    | 1.0000        | 0.00                             |  |
| 81.5                           | 1,320  |                                       | 0.0000                    | 1.0000        | 0.00                             |  |
| 82.5                           | 1,320  | 191                                   | 0.1450                    | 0.8550        | 0.00                             |  |
| 83.5                           | 1,128  | 688                                   | 0.6098                    | 0.3902        | 0.00                             |  |
| 84.5                           | 440  |                                       | 0.0000                    | 1.0000        | 0.00                             |  |
| 85.5                           | 440  | 382                                   | 0.8679                    | 0.1321        | 0.00                             |  |
| 86.5                           | 58   | 58                                    | 1.0000                    |               | 0.00                             |  |
| 87.5                           |  |                                       |                           |               |                                  |  |

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





## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 382.00 METER INSTALLATIONS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1929-2022

## EXPERIENCE BAND 1993-2037

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 172,765,243                                  | 218,239                               | 0.0013         | 0.9987        | 100.00                           |
| 0.5                            | 175,700,243                                  | 608,510                               | 0.0035         | 0.9965        | 99.87                            |
| 1.5                            | 176,685,740                                  | 732,472                               | 0.0041         | 0.9959        | 99.53                            |
| 2.5                            | 178,071,461                                  | 708,457                               | 0.0040         | 0.9960        | 99.12                            |
| 3.5                            | 179,314,111                                  | 690,507                               | 0.0039         | 0.9961        | 98.72                            |
| 4.5                            | 180,436,974                                  | 976,430                               | 0.0054         | 0.9946        | 98.34                            |
| 5.5                            | 180,512,760                                  | 1,067,069                             | 0.0059         | 0.9941        | 97.81                            |
| 6.5                            | 182,724,317                                  | 1,622,680                             | 0.0089         | 0.9911        | 97.23                            |
| 7.5                            | 181,944,241                                  | 2,202,261                             | 0.0121         | 0.9879        | 96.37                            |
| 8.5                            | 181,507,623                                  | 3,182,835                             | 0.0175         | 0.9825        | 95.20                            |
| 9.5                            | 180,048,532                                  | 4,771,126                             | 0.0265         | 0.9735        | 93.53                            |
| 10.5                           | 177,052,762                                  | 6,689,946                             | 0.0378         | 0.9622        | 91.05                            |
| 11.5                           | 172,483,266                                  | 8,654,128                             | 0.0502         | 0.9498        | 87.61                            |
| 12.5                           | 164,990,906                                  | 10,210,468                            | 0.0619         | 0.9381        | 83.22                            |
| 13.5                           | 156,564,055                                  | 11,688,969                            | 0.0747         | 0.9253        | 78.07                            |
| 14.5                           | 146,474,525                                  | 14,569,316                            | 0.0995         | 0.9005        | 72.24                            |
| 15.5                           | 133,504,367                                  | 13,047,643                            | 0.0977         | 0.9023        | 65.05                            |
| 16.5                           | 122,140,954                                  | 10,908,620                            | 0.0893         | 0.9107        | 58.70                            |
| 17.5                           | 112,837,656                                  | 9,058,131                             | 0.0803         | 0.9197        | 53.45                            |
| 18.5                           | 105,311,914                                  | 7,713,737                             | 0.0732         | 0.9268        | 49.16                            |
| 19.5                           | 99,095,515                                   | 7,163,356                             | 0.0723         | 0.9277        | 45.56                            |
| 20.5                           | 93,455,298                                   | 6,541,098                             | 0.0700         | 0.9300        | 42.27                            |
| 21.5                           | 88,194,958                                   | 5,718,084                             | 0.0648         | 0.9352        | 39.31                            |
| 22.5                           | 82,814,613                                   | 4,956,386                             | 0.0598         | 0.9402        | 36.76                            |
| 23.5                           | 78,184,275                                   | 4,592,232                             | 0.0587         | 0.9413        | 34.56                            |
| 24.5                           | 73,907,228                                   | 4,062,851                             | 0.0550         | 0.9450        | 32.53                            |
| 25.5                           | 70,087,642                                   | 3,934,955                             | 0.0561         | 0.9439        | 30.74                            |
| 26.5                           | 66,383,344                                   | 3,972,269                             | 0.0598         | 0.9402        | 29.02                            |
| 27.5                           | 62,631,254                                   | 3,953,710                             | 0.0631         | 0.9369        | 27.28                            |
| 28.5                           | 58,852,704                                   | 3,931,975                             | 0.0668         | 0.9332        | 25.56                            |
| 29.5                           | 55,046,386                                   | 3,869,394                             | 0.0703         | 0.9297        | 23.85                            |
| 30.5                           | 51,289,397                                   | 3,702,638                             | 0.0722         | 0.9278        | 22.17                            |
| 31.5                           | 47,672,804                                   | 3,681,717                             | 0.0772         | 0.9228        | 20.57                            |
| 32.5                           | 44,047,081                                   | 3,410,549                             | 0.0774         | 0.9226        | 18.98                            |
| 33.5                           | 40,653,089                                   | 3,191,536                             | 0.0785         | 0.9215        | 17.51                            |
| 34.5                           | 37,479,091                                   | 2,947,263                             | 0.0786         | 0.9214        | 16.14                            |
| 35.5                           | 34,545,798                                   | 2,670,149                             | 0.0773         | 0.9227        | 14.87                            |
| 36.5                           | 31,892,119                                   | 2,349,209                             | 0.0737         | 0.9263        | 13.72                            |
| 37.5                           | 29,570,501                                   | 2,338,957                             | 0.0791         | 0.9209        | 12.71                            |
| 38.5                           | 27,242,865                                   | 1,955,930                             | 0.0718         | 0.9282        | 11.70                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 382.00 METER INSTALLATIONS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1929-2022       |  |                                       | EXPERIENCE BAND 1993-2037 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 25,314,694                                   | 1,741,723                             | 0.0688                    | 0.9312        | 10.86                            |
| 40.5                           | 23,576,526                                   | 1,704,608                             | 0.0723                    | 0.9277        | 10.12                            |
| 41.5                           | 21,874,081                                   | 1,630,916                             | 0.0746                    | 0.9254        | 9.39                             |
| 42.5                           | 20,244,082                                   | 1,738,125                             | 0.0859                    | 0.9141        | 8.69                             |
| 43.5                           | 18,506,429                                   | 1,588,651                             | 0.0858                    | 0.9142        | 7.94                             |
| 44.5                           | 16,917,778                                   | 1,647,869                             | 0.0974                    | 0.9026        | 7.26                             |
| 45.5                           | 15,269,909                                   | 1,685,840                             | 0.1104                    | 0.8896        | 6.55                             |
| 46.5                           | 13,584,069                                   | 1,615,673                             | 0.1189                    | 0.8811        | 5.83                             |
| 47.5                           | 11,968,397                                   | 1,627,668                             | 0.1360                    | 0.8640        | 5.13                             |
| 48.5                           | 10,341,154                                   | 1,542,631                             | 0.1492                    | 0.8508        | 4.44                             |
| 49.5                           | 8,798,523                                    | 1,532,155                             | 0.1741                    | 0.8259        | 3.77                             |
| 50.5                           | 7,266,368                                    | 1,582,297                             | 0.2178                    | 0.7822        | 3.12                             |
| 51.5                           | 5,684,071                                    | 1,457,167                             | 0.2564                    | 0.7436        | 2.44                             |
| 52.5                           | 4,226,904                                    | 1,329,250                             | 0.3145                    | 0.6855        | 1.81                             |
| 53.5                           | 2,897,802                                    | 914,732                               | 0.3157                    | 0.6843        | 1.24                             |
| 54.5                           | 1,983,084                                    | 530,850                               | 0.2677                    | 0.7323        | 0.85                             |
| 55.5                           | 1,452,234                                    | 287,585                               | 0.1980                    | 0.8020        | 0.62                             |
| 56.5                           | 1,164,649                                    | 237,738                               | 0.2041                    | 0.7959        | 0.50                             |
| 57.5                           | 926,911                                      | 223,129                               | 0.2407                    | 0.7593        | 0.40                             |
| 58.5                           | 703,782                                      | 177,137                               | 0.2517                    | 0.7483        | 0.30                             |
| 59.5                           | 526,644                                      | 162,910                               | 0.3093                    | 0.6907        | 0.23                             |
| 60.5                           | 363,734                                      | 107,291                               | 0.2950                    | 0.7050        | 0.16                             |
| 61.5                           | 256,444                                      | 67,108                                | 0.2617                    | 0.7383        | 0.11                             |
| 62.5                           | 189,336                                      | 76,728                                | 0.4052                    | 0.5948        | 0.08                             |
| 63.5                           | 113,788                                      | 46,093                                | 0.4051                    | 0.5949        | 0.05                             |
| 64.5                           | 67,695                                       | 9,853                                 | 0.1455                    | 0.8545        | 0.03                             |
| 65.5                           | 57,843                                       | 13,073                                | 0.2260                    | 0.7740        | 0.02                             |
| 66.5                           | 44,770                                       | 11,827                                | 0.2642                    | 0.7358        | 0.02                             |
| 67.5                           | 32,943                                       | 12,989                                | 0.3943                    | 0.6057        | 0.01                             |
| 68.5                           | 19,954                                       | 7,032                                 | 0.3524                    | 0.6476        | 0.01                             |
| 69.5                           | 12,923                                       | 8,973                                 | 0.6944                    | 0.3056        | 0.01                             |
| 70.5                           | 3,949  | 907                                   | 0.2296                    | 0.7704        | 0.00                             |
| 71.5                           | 3,042  | 705                                   | 0.2317                    | 0.7683        | 0.00                             |
| 72.5                           | 2,338  | 413                                   | 0.1765                    | 0.8235        | 0.00                             |
| 73.5                           | 1,925  | 120                                   | 0.0622                    | 0.9378        | 0.00                             |
| 74.5                           | 1,805  | 464                                   | 0.2568                    | 0.7432        | 0.00                             |
| 75.5                           | 1,342  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 76.5                           | 1,342  | 147                                   | 0.1098                    | 0.8902        | 0.00                             |
| 77.5                           | 1,194  | 14                                    | 0.0116                    | 0.9884        | 0.00                             |
| 78.5                           | 1,181  |                                       | 0.0000                    | 1.0000        | 0.00                             |

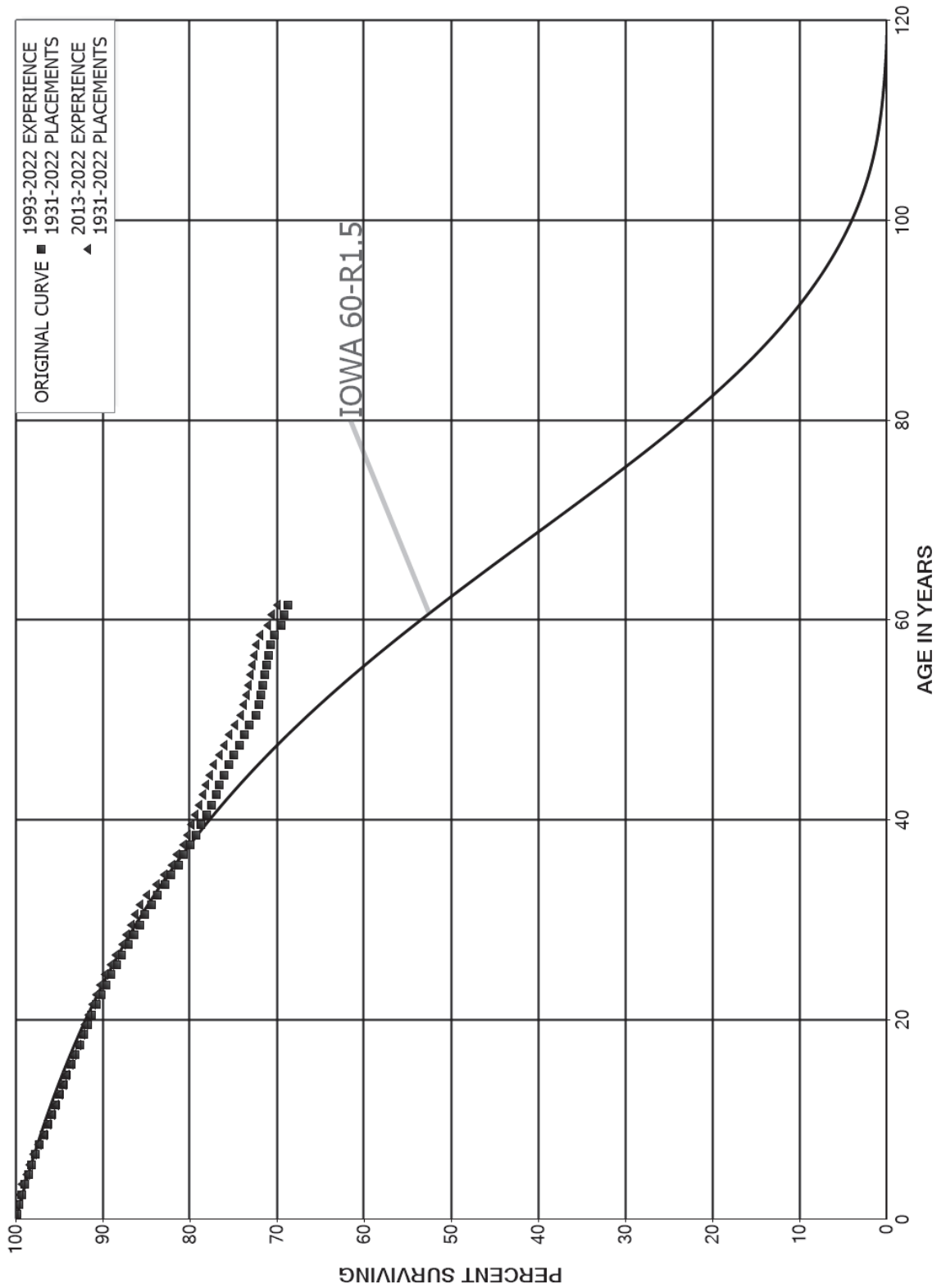
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 382.00 METER INSTALLATIONS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1929-2022       |  |                                       | EXPERIENCE BAND 1993-2037 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 1,181  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 80.5                           | 1,181  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 81.5                           | 1,181  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 82.5                           | 1,181  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 83.5                           | 1,181  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 84.5                           | 1,181  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 85.5                           | 1,181  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 86.5                           | 1,181  | 1,181                                 | 1.0000                    |               | 0.00                             |
| 87.5                           |  |                                       |                           |               |                                  |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1931-2022

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 107,913,961                                  | 123,837                               | 0.0011         | 0.9989        | 100.00                           |
| 0.5                            | 104,766,233                                  | 248,873                               | 0.0024         | 0.9976        | 99.89                            |
| 1.5                            | 100,258,977                                  | 339,131                               | 0.0034         | 0.9966        | 99.65                            |
| 2.5                            | 95,972,469                                   | 330,266                               | 0.0034         | 0.9966        | 99.31                            |
| 3.5                            | 91,190,595                                   | 415,090                               | 0.0046         | 0.9954        | 98.97                            |
| 4.5                            | 86,883,704                                   | 333,380                               | 0.0038         | 0.9962        | 98.52                            |
| 5.5                            | 82,263,519                                   | 329,481                               | 0.0040         | 0.9960        | 98.14                            |
| 6.5                            | 78,863,123                                   | 380,000                               | 0.0048         | 0.9952        | 97.75                            |
| 7.5                            | 71,918,149                                   | 379,345                               | 0.0053         | 0.9947        | 97.28                            |
| 8.5                            | 65,944,810                                   | 309,774                               | 0.0047         | 0.9953        | 96.76                            |
| 9.5                            | 62,515,519                                   | 287,886                               | 0.0046         | 0.9954        | 96.31                            |
| 10.5                           | 58,930,347                                   | 279,666                               | 0.0047         | 0.9953        | 95.87                            |
| 11.5                           | 56,791,835                                   | 278,007                               | 0.0049         | 0.9951        | 95.41                            |
| 12.5                           | 55,287,863                                   | 238,202                               | 0.0043         | 0.9957        | 94.94                            |
| 13.5                           | 53,419,503                                   | 230,021                               | 0.0043         | 0.9957        | 94.53                            |
| 14.5                           | 51,458,780                                   | 252,149                               | 0.0049         | 0.9951        | 94.13                            |
| 15.5                           | 49,724,692                                   | 243,031                               | 0.0049         | 0.9951        | 93.67                            |
| 16.5                           | 47,488,142                                   | 288,567                               | 0.0061         | 0.9939        | 93.21                            |
| 17.5                           | 44,630,821                                   | 219,627                               | 0.0049         | 0.9951        | 92.64                            |
| 18.5                           | 41,548,660                                   | 204,408                               | 0.0049         | 0.9951        | 92.19                            |
| 19.5                           | 38,896,677                                   | 201,965                               | 0.0052         | 0.9948        | 91.73                            |
| 20.5                           | 36,720,480                                   | 215,824                               | 0.0059         | 0.9941        | 91.26                            |
| 21.5                           | 34,568,989                                   | 202,089                               | 0.0058         | 0.9942        | 90.72                            |
| 22.5                           | 32,069,924                                   | 190,586                               | 0.0059         | 0.9941        | 90.19                            |
| 23.5                           | 29,820,967                                   | 200,661                               | 0.0067         | 0.9933        | 89.65                            |
| 24.5                           | 27,461,063                                   | 210,724                               | 0.0077         | 0.9923        | 89.05                            |
| 25.5                           | 25,553,501                                   | 162,223                               | 0.0063         | 0.9937        | 88.37                            |
| 26.5                           | 23,668,097                                   | 197,906                               | 0.0084         | 0.9916        | 87.81                            |
| 27.5                           | 21,715,910                                   | 178,872                               | 0.0082         | 0.9918        | 87.07                            |
| 28.5                           | 19,741,521                                   | 150,888                               | 0.0076         | 0.9924        | 86.35                            |
| 29.5                           | 18,164,463                                   | 107,959                               | 0.0059         | 0.9941        | 85.69                            |
| 30.5                           | 16,579,597                                   | 143,785                               | 0.0087         | 0.9913        | 85.19                            |
| 31.5                           | 15,633,383                                   | 131,328                               | 0.0084         | 0.9916        | 84.45                            |
| 32.5                           | 14,245,074                                   | 145,945                               | 0.0102         | 0.9898        | 83.74                            |
| 33.5                           | 12,705,661                                   | 110,335                               | 0.0087         | 0.9913        | 82.88                            |
| 34.5                           | 11,469,602                                   | 118,952                               | 0.0104         | 0.9896        | 82.16                            |
| 35.5                           | 10,940,606                                   | 77,566                                | 0.0071         | 0.9929        | 81.31                            |
| 36.5                           | 8,884,427                                    | 83,957                                | 0.0094         | 0.9906        | 80.73                            |
| 37.5                           | 8,628,481                                    | 74,218                                | 0.0086         | 0.9914        | 79.97                            |
| 38.5                           | 8,235,884                                    | 55,085                                | 0.0067         | 0.9933        | 79.28                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1931-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 7,822,464                                    | 73,092                                | 0.0093                    | 0.9907        | 78.75                            |
| 40.5                           | 7,402,699                                    | 50,004                                | 0.0068                    | 0.9932        | 78.01                            |
| 41.5                           | 6,875,156                                    | 46,759                                | 0.0068                    | 0.9932        | 77.49                            |
| 42.5                           | 6,523,451                                    | 32,752                                | 0.0050                    | 0.9950        | 76.96                            |
| 43.5                           | 6,174,623                                    | 41,840                                | 0.0068                    | 0.9932        | 76.57                            |
| 44.5                           | 5,794,487                                    | 39,196                                | 0.0068                    | 0.9932        | 76.05                            |
| 45.5                           | 5,467,884                                    | 46,068                                | 0.0084                    | 0.9916        | 75.54                            |
| 46.5                           | 5,132,743                                    | 41,666                                | 0.0081                    | 0.9919        | 74.90                            |
| 47.5                           | 4,802,025                                    | 34,570                                | 0.0072                    | 0.9928        | 74.30                            |
| 48.5                           | 4,493,380                                    | 36,444                                | 0.0081                    | 0.9919        | 73.76                            |
| 49.5                           | 4,098,247                                    | 40,526                                | 0.0099                    | 0.9901        | 73.16                            |
| 50.5                           | 3,675,168                                    | 16,763                                | 0.0046                    | 0.9954        | 72.44                            |
| 51.5                           | 3,347,430                                    | 12,904                                | 0.0039                    | 0.9961        | 72.11                            |
| 52.5                           | 2,863,219                                    | 7,589                                 | 0.0027                    | 0.9973        | 71.83                            |
| 53.5                           | 2,347,670                                    | 7,042                                 | 0.0030                    | 0.9970        | 71.64                            |
| 54.5                           | 1,885,235                                    | 6,194                                 | 0.0033                    | 0.9967        | 71.43                            |
| 55.5                           | 1,492,020                                    | 4,085                                 | 0.0027                    | 0.9973        | 71.19                            |
| 56.5                           | 1,139,178                                    | 4,689                                 | 0.0041                    | 0.9959        | 71.00                            |
| 57.5                           | 801,478                                      | 4,862                                 | 0.0061                    | 0.9939        | 70.70                            |
| 58.5                           | 507,724                                      | 5,231                                 | 0.0103                    | 0.9897        | 70.27                            |
| 59.5                           | 275,585                                      | 1,705                                 | 0.0062                    | 0.9938        | 69.55                            |
| 60.5                           | 150,290                                      | 897                                   | 0.0060                    | 0.9940        | 69.12                            |
| 61.5                           | 67,824                                       | 757                                   | 0.0112                    | 0.9888        | 68.71                            |
| 62.5                           | 62,140                                       | 214                                   | 0.0034                    | 0.9966        | 67.94                            |
| 63.5                           | 61,211                                       | 154                                   | 0.0025                    | 0.9975        | 67.71                            |
| 64.5                           | 56,831                                       | 11                                    | 0.0002                    | 0.9998        | 67.54                            |
| 65.5                           | 54,495                                       | 17                                    | 0.0003                    | 0.9997        | 67.52                            |
| 66.5                           | 54,456                                       | 22                                    | 0.0004                    | 0.9996        | 67.50                            |
| 67.5                           | 53,277                                       | 421                                   | 0.0079                    | 0.9921        | 67.47                            |
| 68.5                           | 46,048                                       | 81                                    | 0.0018                    | 0.9982        | 66.94                            |
| 69.5                           | 43,101                                       | 72                                    | 0.0017                    | 0.9983        | 66.82                            |
| 70.5                           | 39,108                                       |                                       | 0.0000                    | 1.0000        | 66.71                            |
| 71.5                           | 35,268                                       |                                       | 0.0000                    | 1.0000        | 66.71                            |
| 72.5                           | 28,304                                       |                                       | 0.0000                    | 1.0000        | 66.71                            |
| 73.5                           | 27,536                                       | 6                                     | 0.0002                    | 0.9998        | 66.71                            |
| 74.5                           | 23,167                                       | 11                                    | 0.0005                    | 0.9995        | 66.70                            |
| 75.5                           | 21,364                                       |                                       | 0.0000                    | 1.0000        | 66.67                            |
| 76.5                           | 20,394                                       |                                       | 0.0000                    | 1.0000        | 66.67                            |
| 77.5                           | 19,076                                       |                                       | 0.0000                    | 1.0000        | 66.67                            |
| 78.5                           | 16,828                                       |                                       | 0.0000                    | 1.0000        | 66.67                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1931-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 16,310                                       | 10,699                                | 0.6560                    | 0.3440        | 66.67                            |
| 80.5                           | 4,912  | 14                                    | 0.0028                    | 0.9972        | 22.94                            |
| 81.5                           | 4,847  |                                       | 0.0000                    | 1.0000        | 22.87                            |
| 82.5                           | 4,773  | 6                                     | 0.0013                    | 0.9987        | 22.87                            |
| 83.5                           | 4,584  | 14                                    | 0.0030                    | 0.9970        | 22.84                            |
| 84.5                           | 4,379  | 3                                     | 0.0006                    | 0.9994        | 22.77                            |
| 85.5                           | 4,117  |                                       | 0.0000                    | 1.0000        | 22.76                            |
| 86.5                           | 128  |                                       | 0.0000                    | 1.0000        | 22.76                            |
| 87.5                           | 128  |                                       | 0.0000                    | 1.0000        | 22.76                            |
| 88.5                           | 128  |                                       | 0.0000                    | 1.0000        | 22.76                            |
| 89.5                           |  |                                       |                           |               | 22.76                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2022

EXPERIENCE BAND 2013-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 55,054,283                                   | 43,975                                | 0.0008         | 0.9992        | 100.00                           |
| 0.5                            | 53,997,240                                   | 88,805                                | 0.0016         | 0.9984        | 99.92                            |
| 1.5                            | 51,043,542                                   | 161,792                               | 0.0032         | 0.9968        | 99.76                            |
| 2.5                            | 47,059,689                                   | 144,409                               | 0.0031         | 0.9969        | 99.44                            |
| 3.5                            | 42,991,688                                   | 215,183                               | 0.0050         | 0.9950        | 99.13                            |
| 4.5                            | 39,744,668                                   | 164,101                               | 0.0041         | 0.9959        | 98.64                            |
| 5.5                            | 36,542,793                                   | 157,048                               | 0.0043         | 0.9957        | 98.23                            |
| 6.5                            | 33,392,464                                   | 184,638                               | 0.0055         | 0.9945        | 97.81                            |
| 7.5                            | 29,366,528                                   | 188,109                               | 0.0064         | 0.9936        | 97.27                            |
| 8.5                            | 26,442,837                                   | 124,899                               | 0.0047         | 0.9953        | 96.64                            |
| 9.5                            | 25,690,493                                   | 118,451                               | 0.0046         | 0.9954        | 96.19                            |
| 10.5                           | 24,387,891                                   | 119,480                               | 0.0049         | 0.9951        | 95.74                            |
| 11.5                           | 24,277,056                                   | 114,199                               | 0.0047         | 0.9953        | 95.28                            |
| 12.5                           | 25,668,044                                   | 117,217                               | 0.0046         | 0.9954        | 94.83                            |
| 13.5                           | 26,416,286                                   | 102,340                               | 0.0039         | 0.9961        | 94.39                            |
| 14.5                           | 26,983,582                                   | 110,393                               | 0.0041         | 0.9959        | 94.03                            |
| 15.5                           | 27,293,206                                   | 104,132                               | 0.0038         | 0.9962        | 93.64                            |
| 16.5                           | 27,145,842                                   | 162,069                               | 0.0060         | 0.9940        | 93.29                            |
| 17.5                           | 26,351,686                                   | 116,414                               | 0.0044         | 0.9956        | 92.73                            |
| 18.5                           | 25,294,118                                   | 113,430                               | 0.0045         | 0.9955        | 92.32                            |
| 19.5                           | 24,144,621                                   | 110,434                               | 0.0046         | 0.9954        | 91.91                            |
| 20.5                           | 23,365,183                                   | 108,988                               | 0.0047         | 0.9953        | 91.49                            |
| 21.5                           | 21,952,018                                   | 112,327                               | 0.0051         | 0.9949        | 91.06                            |
| 22.5                           | 20,267,410                                   | 97,215                                | 0.0048         | 0.9952        | 90.59                            |
| 23.5                           | 18,863,824                                   | 117,375                               | 0.0062         | 0.9938        | 90.16                            |
| 24.5                           | 17,259,467                                   | 127,326                               | 0.0074         | 0.9926        | 89.60                            |
| 25.5                           | 15,447,342                                   | 99,458                                | 0.0064         | 0.9936        | 88.94                            |
| 26.5                           | 15,366,699                                   | 125,280                               | 0.0082         | 0.9918        | 88.36                            |
| 27.5                           | 13,326,010                                   | 76,411                                | 0.0057         | 0.9943        | 87.64                            |
| 28.5                           | 11,498,558                                   | 65,370                                | 0.0057         | 0.9943        | 87.14                            |
| 29.5                           | 10,106,594                                   | 55,626                                | 0.0055         | 0.9945        | 86.65                            |
| 30.5                           | 8,744,408                                    | 53,161                                | 0.0061         | 0.9939        | 86.17                            |
| 31.5                           | 8,260,952                                    | 78,136                                | 0.0095         | 0.9905        | 85.65                            |
| 32.5                           | 7,233,281                                    | 96,875                                | 0.0134         | 0.9866        | 84.84                            |
| 33.5                           | 6,067,022                                    | 60,868                                | 0.0100         | 0.9900        | 83.70                            |
| 34.5                           | 5,233,139                                    | 59,710                                | 0.0114         | 0.9886        | 82.86                            |
| 35.5                           | 5,062,898                                    | 34,577                                | 0.0068         | 0.9932        | 81.91                            |
| 36.5                           | 3,358,603                                    | 28,996                                | 0.0086         | 0.9914        | 81.35                            |
| 37.5                           | 3,457,033                                    | 22,332                                | 0.0065         | 0.9935        | 80.65                            |
| 38.5                           | 3,402,596                                    | 16,659                                | 0.0049         | 0.9951        | 80.13                            |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1931-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,404,423                                    | 20,313                                | 0.0060                    | 0.9940        | 79.74                            |
| 40.5                           | 3,441,514                                    | 17,867                                | 0.0052                    | 0.9948        | 79.26                            |
| 41.5                           | 3,272,254                                    | 17,066                                | 0.0052                    | 0.9948        | 78.85                            |
| 42.5                           | 3,521,523                                    | 17,308                                | 0.0049                    | 0.9951        | 78.44                            |
| 43.5                           | 3,706,485                                    | 19,311                                | 0.0052                    | 0.9948        | 78.05                            |
| 44.5                           | 3,812,368                                    | 21,936                                | 0.0058                    | 0.9942        | 77.65                            |
| 45.5                           | 3,903,976                                    | 34,101                                | 0.0087                    | 0.9913        | 77.20                            |
| 46.5                           | 3,954,360                                    | 32,557                                | 0.0082                    | 0.9918        | 76.53                            |
| 47.5                           | 3,977,328                                    | 27,517                                | 0.0069                    | 0.9931        | 75.90                            |
| 48.5                           | 3,972,886                                    | 31,482                                | 0.0079                    | 0.9921        | 75.37                            |
| 49.5                           | 3,821,402                                    | 38,364                                | 0.0100                    | 0.9900        | 74.77                            |
| 50.5                           | 3,527,971                                    | 15,585                                | 0.0044                    | 0.9956        | 74.02                            |
| 51.5                           | 3,290,986                                    | 12,441                                | 0.0038                    | 0.9962        | 73.70                            |
| 52.5                           | 2,815,649                                    | 7,450                                 | 0.0026                    | 0.9974        | 73.42                            |
| 53.5                           | 2,304,714                                    | 6,962                                 | 0.0030                    | 0.9970        | 73.22                            |
| 54.5                           | 1,846,824                                    | 6,194                                 | 0.0034                    | 0.9966        | 73.00                            |
| 55.5                           | 1,455,756                                    | 4,013                                 | 0.0028                    | 0.9972        | 72.76                            |
| 56.5                           | 1,086,948                                    | 4,674                                 | 0.0043                    | 0.9957        | 72.56                            |
| 57.5                           | 750,795                                      | 4,822                                 | 0.0064                    | 0.9936        | 72.25                            |
| 58.5                           | 463,954                                      | 5,231                                 | 0.0113                    | 0.9887        | 71.78                            |
| 59.5                           | 231,858                                      | 1,705                                 | 0.0074                    | 0.9926        | 70.97                            |
| 60.5                           | 110,484                                      | 881                                   | 0.0080                    | 0.9920        | 70.45                            |
| 61.5                           | 31,872                                       | 642                                   | 0.0201                    | 0.9799        | 69.89                            |
| 62.5                           | 33,273                                       | 214                                   | 0.0064                    | 0.9936        | 68.48                            |
| 63.5                           | 33,111                                       | 154                                   | 0.0047                    | 0.9953        | 68.04                            |
| 64.5                           | 33,505                                       | 11                                    | 0.0003                    | 0.9997        | 67.72                            |
| 65.5                           | 32,970                                       | 17                                    | 0.0005                    | 0.9995        | 67.70                            |
| 66.5                           | 33,917                                       | 22                                    | 0.0007                    | 0.9993        | 67.67                            |
| 67.5                           | 34,056                                       | 421                                   | 0.0124                    | 0.9876        | 67.62                            |
| 68.5                           | 29,220                                       | 81                                    | 0.0028                    | 0.9972        | 66.79                            |
| 69.5                           | 26,791                                       | 72                                    | 0.0027                    | 0.9973        | 66.60                            |
| 70.5                           | 23,497                                       |                                       | 0.0000                    | 1.0000        | 66.42                            |
| 71.5                           | 19,708                                       |                                       | 0.0000                    | 1.0000        | 66.42                            |
| 72.5                           | 12,818                                       |                                       | 0.0000                    | 1.0000        | 66.42                            |
| 73.5                           | 12,234                                       | 6                                     | 0.0005                    | 0.9995        | 66.42                            |
| 74.5                           | 8,056  | 11                                    | 0.0014                    | 0.9986        | 66.39                            |
| 75.5                           | 6,511  |                                       | 0.0000                    | 1.0000        | 66.30                            |
| 76.5                           | 20,246                                       |                                       | 0.0000                    | 1.0000        | 66.30                            |
| 77.5                           | 18,946                                       |                                       | 0.0000                    | 1.0000        | 66.30                            |
| 78.5                           | 16,698                                       |                                       | 0.0000                    | 1.0000        | 66.30                            |

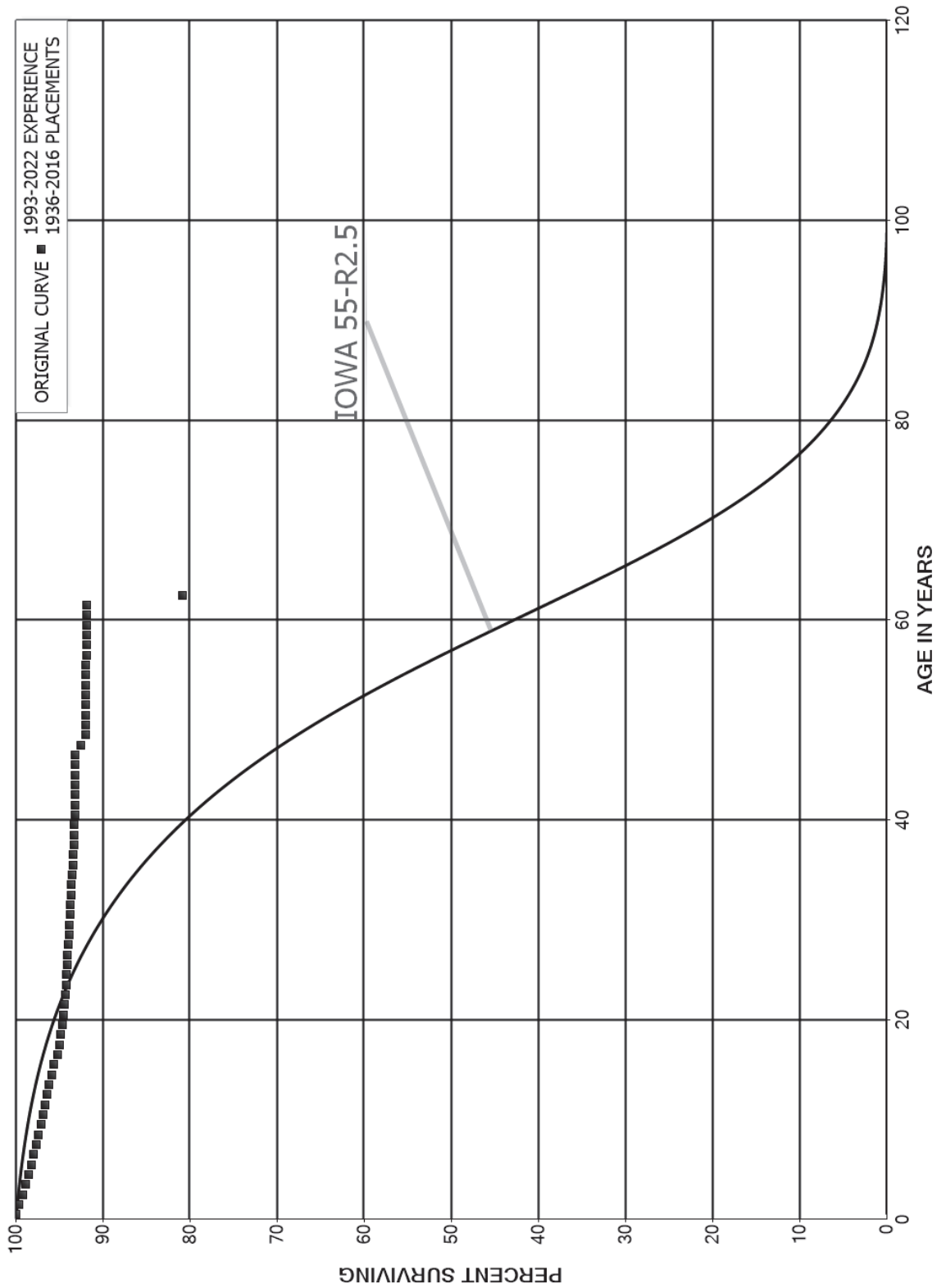
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1931-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 16,307                                       | 10,699                                | 0.6561                    | 0.3439        | 66.30                            |
| 80.5                           | 4,910  | 14                                    | 0.0028                    | 0.9972        | 22.80                            |
| 81.5                           | 4,847  |                                       | 0.0000                    | 1.0000        | 22.74                            |
| 82.5                           | 4,773  | 6                                     | 0.0013                    | 0.9987        | 22.74                            |
| 83.5                           | 4,584  | 14                                    | 0.0030                    | 0.9970        | 22.71                            |
| 84.5                           | 4,379  | 3                                     | 0.0006                    | 0.9994        | 22.64                            |
| 85.5                           | 4,117  |                                       | 0.0000                    | 1.0000        | 22.63                            |
| 86.5                           | 128  |                                       | 0.0000                    | 1.0000        | 22.63                            |
| 87.5                           | 128  |                                       | 0.0000                    | 1.0000        | 22.63                            |
| 88.5                           | 128  |                                       | 0.0000                    | 1.0000        | 22.63                            |
| 89.5                           |  |                                       |                           |               | 22.63                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2016

EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 1,136,905                                    | 547                                   | 0.0005         | 0.9995        | 100.00                           |
| 0.5                            | 1,242,328                                    | 4,855                                 | 0.0039         | 0.9961        | 99.95                            |
| 1.5                            | 1,318,036                                    | 5,077                                 | 0.0039         | 0.9961        | 99.56                            |
| 2.5                            | 1,426,243                                    | 5,395                                 | 0.0038         | 0.9962        | 99.18                            |
| 3.5                            | 1,535,386                                    | 4,538                                 | 0.0030         | 0.9970        | 98.80                            |
| 4.5                            | 1,643,841                                    | 5,497                                 | 0.0033         | 0.9967        | 98.51                            |
| 5.5                            | 1,707,889                                    | 4,515                                 | 0.0026         | 0.9974        | 98.18                            |
| 6.5                            | 1,851,628                                    | 5,146                                 | 0.0028         | 0.9972        | 97.92                            |
| 7.5                            | 1,888,918                                    | 5,926                                 | 0.0031         | 0.9969        | 97.65                            |
| 8.5                            | 1,969,795                                    | 5,361                                 | 0.0027         | 0.9973        | 97.34                            |
| 9.5                            | 2,059,036                                    | 4,928                                 | 0.0024         | 0.9976        | 97.08                            |
| 10.5                           | 2,165,489                                    | 4,747                                 | 0.0022         | 0.9978        | 96.85                            |
| 11.5                           | 2,289,965                                    | 5,926                                 | 0.0026         | 0.9974        | 96.63                            |
| 12.5                           | 2,421,656                                    | 4,638                                 | 0.0019         | 0.9981        | 96.38                            |
| 13.5                           | 2,550,844                                    | 9,560                                 | 0.0037         | 0.9963        | 96.20                            |
| 14.5                           | 2,570,379                                    | 5,349                                 | 0.0021         | 0.9979        | 95.84                            |
| 15.5                           | 2,605,245                                    | 12,587                                | 0.0048         | 0.9952        | 95.64                            |
| 16.5                           | 2,621,860                                    | 4,939                                 | 0.0019         | 0.9981        | 95.18                            |
| 17.5                           | 2,614,568                                    | 5,306                                 | 0.0020         | 0.9980        | 95.00                            |
| 18.5                           | 2,655,045                                    | 4,152                                 | 0.0016         | 0.9984        | 94.80                            |
| 19.5                           | 2,723,733                                    | 3,078                                 | 0.0011         | 0.9989        | 94.66                            |
| 20.5                           | 2,780,566                                    | 3,237                                 | 0.0012         | 0.9988        | 94.55                            |
| 21.5                           | 2,667,433                                    | 3,825                                 | 0.0014         | 0.9986        | 94.44                            |
| 22.5                           | 2,609,871                                    | 2,087                                 | 0.0008         | 0.9992        | 94.30                            |
| 23.5                           | 2,529,633                                    | 2,015                                 | 0.0008         | 0.9992        | 94.23                            |
| 24.5                           | 2,528,953                                    | 1,919                                 | 0.0008         | 0.9992        | 94.15                            |
| 25.5                           | 2,161,971                                    | 1,535                                 | 0.0007         | 0.9993        | 94.08                            |
| 26.5                           | 2,160,571                                    | 1,720                                 | 0.0008         | 0.9992        | 94.02                            |
| 27.5                           | 2,170,461                                    | 1,408                                 | 0.0006         | 0.9994        | 93.94                            |
| 28.5                           | 2,177,143                                    | 1,794                                 | 0.0008         | 0.9992        | 93.88                            |
| 29.5                           | 2,117,438                                    | 999                                   | 0.0005         | 0.9995        | 93.80                            |
| 30.5                           | 2,037,129                                    | 1,007                                 | 0.0005         | 0.9995        | 93.76                            |
| 31.5                           | 1,980,784                                    | 1,260                                 | 0.0006         | 0.9994        | 93.71                            |
| 32.5                           | 1,883,852                                    | 1,327                                 | 0.0007         | 0.9993        | 93.65                            |
| 33.5                           | 1,778,441                                    | 1,194                                 | 0.0007         | 0.9993        | 93.59                            |
| 34.5                           | 1,675,335                                    | 1,649                                 | 0.0010         | 0.9990        | 93.52                            |
| 35.5                           | 1,613,877                                    | 688                                   | 0.0004         | 0.9996        | 93.43                            |
| 36.5                           | 1,439,029                                    | 1,426                                 | 0.0010         | 0.9990        | 93.39                            |
| 37.5                           | 1,390,446                                    | 117                                   | 0.0001         | 0.9999        | 93.30                            |
| 38.5                           | 1,311,829                                    | 50                                    | 0.0000         | 1.0000        | 93.29                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1936-2016       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 1,226,906                                    | 833                                   | 0.0007                    | 0.9993        | 93.29                            |  |
| 40.5                           | 1,118,737                                    | 51                                    | 0.0000                    | 1.0000        | 93.22                            |  |
| 41.5                           | 993,628                                      | 90                                    | 0.0001                    | 0.9999        | 93.22                            |  |
| 42.5                           | 860,725                                      | 107                                   | 0.0001                    | 0.9999        | 93.21                            |  |
| 43.5                           | 728,302                                      | 68                                    | 0.0001                    | 0.9999        | 93.20                            |  |
| 44.5                           | 674,715                                      | 254                                   | 0.0004                    | 0.9996        | 93.19                            |  |
| 45.5                           | 631,492                                      | 47                                    | 0.0001                    | 0.9999        | 93.16                            |  |
| 46.5                           | 582,820                                      | 4,329                                 | 0.0074                    | 0.9926        | 93.15                            |  |
| 47.5                           | 526,832                                      | 2,819                                 | 0.0054                    | 0.9946        | 92.46                            |  |
| 48.5                           | 469,897                                      | 149                                   | 0.0003                    | 0.9997        | 91.96                            |  |
| 49.5                           | 396,973                                      | 89                                    | 0.0002                    | 0.9998        | 91.93                            |  |
| 50.5                           | 327,679                                      |                                       | 0.0000                    | 1.0000        | 91.91                            |  |
| 51.5                           | 270,039                                      | 2                                     | 0.0000                    | 1.0000        | 91.91                            |  |
| 52.5                           | 250,387                                      |                                       | 0.0000                    | 1.0000        | 91.91                            |  |
| 53.5                           | 228,092                                      | 1                                     | 0.0000                    | 1.0000        | 91.91                            |  |
| 54.5                           | 206,480                                      |                                       | 0.0000                    | 1.0000        | 91.91                            |  |
| 55.5                           | 183,560                                      | 106                                   | 0.0006                    | 0.9994        | 91.91                            |  |
| 56.5                           | 162,201                                      | 0                                     | 0.0000                    | 1.0000        | 91.86                            |  |
| 57.5                           | 130,445                                      | 11                                    | 0.0001                    | 0.9999        | 91.86                            |  |
| 58.5                           | 102,176                                      |                                       | 0.0000                    | 1.0000        | 91.85                            |  |
| 59.5                           | 78,041                                       |                                       | 0.0000                    | 1.0000        | 91.85                            |  |
| 60.5                           | 57,520                                       |                                       | 0.0000                    | 1.0000        | 91.85                            |  |
| 61.5                           | 39,653                                       | 4,755                                 | 0.1199                    | 0.8801        | 91.85                            |  |
| 62.5                           | 26,654                                       |                                       | 0.0000                    | 1.0000        | 80.84                            |  |
| 63.5                           | 22,471                                       |                                       | 0.0000                    | 1.0000        | 80.84                            |  |
| 64.5                           | 17,805                                       |                                       | 0.0000                    | 1.0000        | 80.84                            |  |
| 65.5                           | 17,474                                       |                                       | 0.0000                    | 1.0000        | 80.84                            |  |
| 66.5                           | 16,996                                       |                                       | 0.0000                    | 1.0000        | 80.84                            |  |
| 67.5                           | 16,495                                       | 0                                     | 0.0000                    | 1.0000        | 80.84                            |  |
| 68.5                           | 16,087                                       |                                       | 0.0000                    | 1.0000        | 80.83                            |  |
| 69.5                           | 10,317                                       |                                       | 0.0000                    | 1.0000        | 80.83                            |  |
| 70.5                           | 10,176                                       |                                       | 0.0000                    | 1.0000        | 80.83                            |  |
| 71.5                           | 9,963  |                                       | 0.0000                    | 1.0000        | 80.83                            |  |
| 72.5                           | 9,795  |                                       | 0.0000                    | 1.0000        | 80.83                            |  |
| 73.5                           | 9,580  |                                       | 0.0000                    | 1.0000        | 80.83                            |  |
| 74.5                           | 9,381  |                                       | 0.0000                    | 1.0000        | 80.83                            |  |
| 75.5                           | 9,076  |                                       | 0.0000                    | 1.0000        | 80.83                            |  |
| 76.5                           | 8,865  |                                       | 0.0000                    | 1.0000        | 80.83                            |  |
| 77.5                           | 8,723  |                                       | 0.0000                    | 1.0000        | 80.83                            |  |
| 78.5                           | 8,579  |                                       | 0.0000                    | 1.0000        | 80.83                            |  |

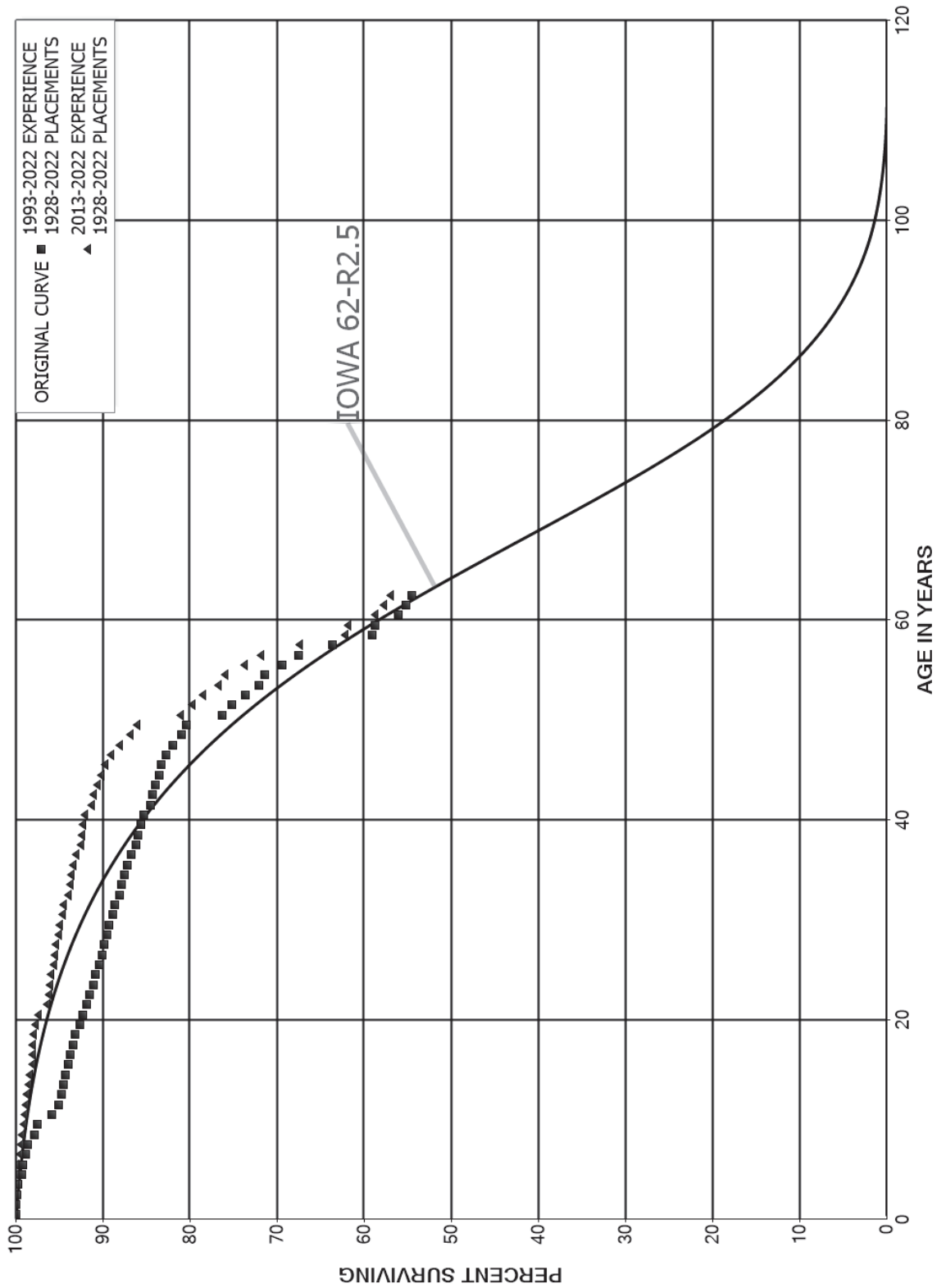
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1936-2016       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 79.5                           | 8,432  |                                       | 0.0000                    | 1.0000        | 80.83                            |
| 80.5                           | 8,384  |                                       | 0.0000                    | 1.0000        | 80.83                            |
| 81.5                           | 7,381  |                                       | 0.0000                    | 1.0000        | 80.83                            |
| 82.5                           | 7,271  |                                       | 0.0000                    | 1.0000        | 80.83                            |
| 83.5                           | 7,173  |                                       | 0.0000                    | 1.0000        | 80.83                            |
| 84.5                           | 7,110  |                                       | 0.0000                    | 1.0000        | 80.83                            |
| 85.5                           | 7,001  |                                       | 0.0000                    | 1.0000        | 80.83                            |
| 86.5                           |  |                                       |                           |               | 80.83                            |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2022

EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 41,338,637                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 42,625,831                                   | 26,336                                | 0.0006         | 0.9994        | 100.00                           |
| 1.5                            | 36,351,290                                   | 22,693                                | 0.0006         | 0.9994        | 99.94                            |
| 2.5                            | 37,996,038                                   | 57,486                                | 0.0015         | 0.9985        | 99.88                            |
| 3.5                            | 39,600,626                                   | 178,593                               | 0.0045         | 0.9955        | 99.72                            |
| 4.5                            | 40,015,856                                   | 33,702                                | 0.0008         | 0.9992        | 99.27                            |
| 5.5                            | 39,411,838                                   | 137,039                               | 0.0035         | 0.9965        | 99.19                            |
| 6.5                            | 43,076,518                                   | 120,615                               | 0.0028         | 0.9972        | 98.85                            |
| 7.5                            | 42,592,985                                   | 339,477                               | 0.0080         | 0.9920        | 98.57                            |
| 8.5                            | 41,544,766                                   | 119,130                               | 0.0029         | 0.9971        | 97.78                            |
| 9.5                            | 40,745,946                                   | 688,120                               | 0.0169         | 0.9831        | 97.50                            |
| 10.5                           | 40,102,770                                   | 346,668                               | 0.0086         | 0.9914        | 95.86                            |
| 11.5                           | 40,016,931                                   | 140,899                               | 0.0035         | 0.9965        | 95.03                            |
| 12.5                           | 39,728,923                                   | 97,226                                | 0.0024         | 0.9976        | 94.69                            |
| 13.5                           | 39,728,370                                   | 73,678                                | 0.0019         | 0.9981        | 94.46                            |
| 14.5                           | 38,895,754                                   | 132,457                               | 0.0034         | 0.9966        | 94.29                            |
| 15.5                           | 37,900,673                                   | 108,416                               | 0.0029         | 0.9971        | 93.97                            |
| 16.5                           | 37,261,215                                   | 113,311                               | 0.0030         | 0.9970        | 93.70                            |
| 17.5                           | 36,946,283                                   | 83,917                                | 0.0023         | 0.9977        | 93.41                            |
| 18.5                           | 36,469,768                                   | 229,377                               | 0.0063         | 0.9937        | 93.20                            |
| 19.5                           | 36,022,496                                   | 127,197                               | 0.0035         | 0.9965        | 92.61                            |
| 20.5                           | 35,099,970                                   | 184,787                               | 0.0053         | 0.9947        | 92.29                            |
| 21.5                           | 34,459,852                                   | 92,576                                | 0.0027         | 0.9973        | 91.80                            |
| 22.5                           | 33,043,981                                   | 172,867                               | 0.0052         | 0.9948        | 91.55                            |
| 23.5                           | 31,454,566                                   | 96,233                                | 0.0031         | 0.9969        | 91.08                            |
| 24.5                           | 30,371,987                                   | 124,060                               | 0.0041         | 0.9959        | 90.80                            |
| 25.5                           | 28,854,440                                   | 110,370                               | 0.0038         | 0.9962        | 90.43                            |
| 26.5                           | 27,926,138                                   | 62,604                                | 0.0022         | 0.9978        | 90.08                            |
| 27.5                           | 26,819,401                                   | 122,818                               | 0.0046         | 0.9954        | 89.88                            |
| 28.5                           | 26,030,369                                   | 67,329                                | 0.0026         | 0.9974        | 89.47                            |
| 29.5                           | 24,491,433                                   | 115,311                               | 0.0047         | 0.9953        | 89.23                            |
| 30.5                           | 23,002,018                                   | 41,089                                | 0.0018         | 0.9982        | 88.81                            |
| 31.5                           | 21,713,200                                   | 147,350                               | 0.0068         | 0.9932        | 88.66                            |
| 32.5                           | 19,943,509                                   | 50,532                                | 0.0025         | 0.9975        | 88.05                            |
| 33.5                           | 17,662,258                                   | 65,558                                | 0.0037         | 0.9963        | 87.83                            |
| 34.5                           | 16,007,143                                   | 63,584                                | 0.0040         | 0.9960        | 87.51                            |
| 35.5                           | 15,143,935                                   | 77,278                                | 0.0051         | 0.9949        | 87.16                            |
| 36.5                           | 10,592,177                                   | 68,483                                | 0.0065         | 0.9935        | 86.71                            |
| 37.5                           | 9,411,334                                    | 24,449                                | 0.0026         | 0.9974        | 86.15                            |
| 38.5                           | 8,018,990                                    | 26,535                                | 0.0033         | 0.9967        | 85.93                            |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 7,200,093                                    | 27,020                                | 0.0038                    | 0.9962        | 85.64                            |
| 40.5                           | 6,329,813                                    | 61,321                                | 0.0097                    | 0.9903        | 85.32                            |
| 41.5                           | 5,164,591                                    | 11,217                                | 0.0022                    | 0.9978        | 84.50                            |
| 42.5                           | 4,823,433                                    | 18,603                                | 0.0039                    | 0.9961        | 84.31                            |
| 43.5                           | 4,562,162                                    | 23,267                                | 0.0051                    | 0.9949        | 83.99                            |
| 44.5                           | 4,446,524                                    | 16,446                                | 0.0037                    | 0.9963        | 83.56                            |
| 45.5                           | 4,360,527                                    | 29,134                                | 0.0067                    | 0.9933        | 83.25                            |
| 46.5                           | 4,226,248                                    | 37,730                                | 0.0089                    | 0.9911        | 82.69                            |
| 47.5                           | 4,063,704                                    | 47,244                                | 0.0116                    | 0.9884        | 81.96                            |
| 48.5                           | 3,887,394                                    | 30,628                                | 0.0079                    | 0.9921        | 81.00                            |
| 49.5                           | 3,663,131                                    | 186,209                               | 0.0508                    | 0.9492        | 80.36                            |
| 50.5                           | 3,283,098                                    | 45,944                                | 0.0140                    | 0.9860        | 76.28                            |
| 51.5                           | 2,835,654                                    | 61,744                                | 0.0218                    | 0.9782        | 75.21                            |
| 52.5                           | 2,404,744                                    | 50,723                                | 0.0211                    | 0.9789        | 73.57                            |
| 53.5                           | 1,943,447                                    | 17,824                                | 0.0092                    | 0.9908        | 72.02                            |
| 54.5                           | 1,371,153                                    | 38,296                                | 0.0279                    | 0.9721        | 71.36                            |
| 55.5                           | 1,081,541                                    | 28,441                                | 0.0263                    | 0.9737        | 69.37                            |
| 56.5                           | 778,203                                      | 45,434                                | 0.0584                    | 0.9416        | 67.54                            |
| 57.5                           | 586,354                                      | 41,652                                | 0.0710                    | 0.9290        | 63.60                            |
| 58.5                           | 410,892                                      | 2,340                                 | 0.0057                    | 0.9943        | 59.08                            |
| 59.5                           | 358,898                                      | 16,466                                | 0.0459                    | 0.9541        | 58.75                            |
| 60.5                           | 241,995                                      | 3,626                                 | 0.0150                    | 0.9850        | 56.05                            |
| 61.5                           | 183,799                                      | 2,254                                 | 0.0123                    | 0.9877        | 55.21                            |
| 62.5                           | 139,860                                      | 1,190                                 | 0.0085                    | 0.9915        | 54.53                            |
| 63.5                           | 83,117                                       | 261                                   | 0.0031                    | 0.9969        | 54.07                            |
| 64.5                           | 76,046                                       | 1,076                                 | 0.0142                    | 0.9858        | 53.90                            |
| 65.5                           | 66,991                                       | 1,314                                 | 0.0196                    | 0.9804        | 53.14                            |
| 66.5                           | 60,150                                       | 73                                    | 0.0012                    | 0.9988        | 52.10                            |
| 67.5                           | 52,530                                       | 1,459                                 | 0.0278                    | 0.9722        | 52.03                            |
| 68.5                           | 48,259                                       | 473                                   | 0.0098                    | 0.9902        | 50.59                            |
| 69.5                           | 37,186                                       | 828                                   | 0.0223                    | 0.9777        | 50.09                            |
| 70.5                           | 31,215                                       | 455                                   | 0.0146                    | 0.9854        | 48.98                            |
| 71.5                           | 29,728                                       |                                       | 0.0000                    | 1.0000        | 48.26                            |
| 72.5                           | 28,900                                       |                                       | 0.0000                    | 1.0000        | 48.26                            |
| 73.5                           | 28,900                                       | 476                                   | 0.0165                    | 0.9835        | 48.26                            |
| 74.5                           | 23,749                                       | 2,534                                 | 0.1067                    | 0.8933        | 47.47                            |
| 75.5                           | 20,657                                       | 251                                   | 0.0122                    | 0.9878        | 42.40                            |
| 76.5                           | 19,878                                       |                                       | 0.0000                    | 1.0000        | 41.89                            |
| 77.5                           | 19,356                                       | 556                                   | 0.0287                    | 0.9713        | 41.89                            |
| 78.5                           | 18,801                                       |                                       | 0.0000                    | 1.0000        | 40.69                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 18,801                                       | 388                                   | 0.0206                    | 0.9794        | 40.69                            |  |
| 80.5                           | 17,097                                       | 755                                   | 0.0442                    | 0.9558        | 39.85                            |  |
| 81.5                           | 16,232                                       | 128                                   | 0.0079                    | 0.9921        | 38.09                            |  |
| 82.5                           | 15,501                                       |                                       | 0.0000                    | 1.0000        | 37.79                            |  |
| 83.5                           | 15,225                                       |                                       | 0.0000                    | 1.0000        | 37.79                            |  |
| 84.5                           | 15,225                                       |                                       | 0.0000                    | 1.0000        | 37.79                            |  |
| 85.5                           | 15,197                                       | 2,390                                 | 0.1573                    | 0.8427        | 37.79                            |  |
| 86.5                           | 11,429                                       |                                       | 0.0000                    | 1.0000        | 31.84                            |  |
| 87.5                           | 10,693                                       |                                       | 0.0000                    | 1.0000        | 31.84                            |  |
| 88.5                           | 10,693                                       |                                       | 0.0000                    | 1.0000        | 31.84                            |  |
| 89.5                           | 10,693                                       |                                       | 0.0000                    | 1.0000        | 31.84                            |  |
| 90.5                           | 10,693                                       |                                       | 0.0000                    | 1.0000        | 31.84                            |  |
| 91.5                           | 269  |                                       | 0.0000                    | 1.0000        | 31.84                            |  |
| 92.5                           | 269  |                                       | 0.0000                    | 1.0000        | 31.84                            |  |
| 93.5                           | 269  |                                       | 0.0000                    | 1.0000        | 31.84                            |  |
| 94.5                           |  |                                       |                           |               | 31.84                            |  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2022

EXPERIENCE BAND 2013-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 19,284,454                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 19,777,040                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 13,013,790                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 13,410,221                                   | 18,999                                | 0.0014         | 0.9986        | 100.00                           |
| 3.5                            | 12,740,933                                   | 860                                   | 0.0001         | 0.9999        | 99.86                            |
| 4.5                            | 12,754,735                                   | 4,600                                 | 0.0004         | 0.9996        | 99.85                            |
| 5.5                            | 12,308,674                                   | 53,113                                | 0.0043         | 0.9957        | 99.82                            |
| 6.5                            | 11,482,706                                   | 7,981                                 | 0.0007         | 0.9993        | 99.38                            |
| 7.5                            | 10,255,913                                   | 13,944                                | 0.0014         | 0.9986        | 99.32                            |
| 8.5                            | 8,670,843                                    | 22,708                                | 0.0026         | 0.9974        | 99.18                            |
| 9.5                            | 7,454,851                                    | 9,049                                 | 0.0012         | 0.9988        | 98.92                            |
| 10.5                           | 7,525,624                                    | 6,904                                 | 0.0009         | 0.9991        | 98.80                            |
| 11.5                           | 7,441,868                                    | 7,820                                 | 0.0011         | 0.9989        | 98.71                            |
| 12.5                           | 8,721,473                                    | 20,705                                | 0.0024         | 0.9976        | 98.61                            |
| 13.5                           | 10,482,721                                   | 3,515                                 | 0.0003         | 0.9997        | 98.37                            |
| 14.5                           | 11,227,797                                   | 39,111                                | 0.0035         | 0.9965        | 98.34                            |
| 15.5                           | 11,712,484                                   | 1,413                                 | 0.0001         | 0.9999        | 98.00                            |
| 16.5                           | 12,193,496                                   | 10,541                                | 0.0009         | 0.9991        | 97.99                            |
| 17.5                           | 13,060,540                                   | 4,045                                 | 0.0003         | 0.9997        | 97.90                            |
| 18.5                           | 13,350,629                                   | 28,153                                | 0.0021         | 0.9979        | 97.87                            |
| 19.5                           | 14,527,252                                   | 63,003                                | 0.0043         | 0.9957        | 97.66                            |
| 20.5                           | 14,996,318                                   | 144,042                               | 0.0096         | 0.9904        | 97.24                            |
| 21.5                           | 15,303,265                                   | 30,162                                | 0.0020         | 0.9980        | 96.31                            |
| 22.5                           | 15,145,845                                   | 22,034                                | 0.0015         | 0.9985        | 96.12                            |
| 23.5                           | 15,437,898                                   | 29,467                                | 0.0019         | 0.9981        | 95.98                            |
| 24.5                           | 15,262,437                                   | 38,397                                | 0.0025         | 0.9975        | 95.79                            |
| 25.5                           | 14,354,912                                   | 25,159                                | 0.0018         | 0.9982        | 95.55                            |
| 26.5                           | 17,684,182                                   | 21,396                                | 0.0012         | 0.9988        | 95.38                            |
| 27.5                           | 17,657,776                                   | 62,567                                | 0.0035         | 0.9965        | 95.27                            |
| 28.5                           | 18,109,192                                   | 28,592                                | 0.0016         | 0.9984        | 94.93                            |
| 29.5                           | 17,356,711                                   | 58,123                                | 0.0033         | 0.9967        | 94.78                            |
| 30.5                           | 16,655,002                                   | 14,448                                | 0.0009         | 0.9991        | 94.46                            |
| 31.5                           | 16,450,868                                   | 100,386                               | 0.0061         | 0.9939        | 94.38                            |
| 32.5                           | 15,045,199                                   | 31,256                                | 0.0021         | 0.9979        | 93.81                            |
| 33.5                           | 12,936,801                                   | 16,976                                | 0.0013         | 0.9987        | 93.61                            |
| 34.5                           | 11,428,073                                   | 30,694                                | 0.0027         | 0.9973        | 93.49                            |
| 35.5                           | 10,667,799                                   | 39,081                                | 0.0037         | 0.9963        | 93.24                            |
| 36.5                           | 6,263,451                                    | 33,858                                | 0.0054         | 0.9946        | 92.90                            |
| 37.5                           | 5,251,414                                    | 6,877                                 | 0.0013         | 0.9987        | 92.39                            |
| 38.5                           | 4,009,560                                    | 6,533                                 | 0.0016         | 0.9984        | 92.27                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 3,408,435                                    | 7,882                                 | 0.0023                    | 0.9977        | 92.12                            |  |
| 40.5                           | 2,761,055                                    | 20,888                                | 0.0076                    | 0.9924        | 91.91                            |  |
| 41.5                           | 2,056,939                                    | 4,629                                 | 0.0023                    | 0.9977        | 91.21                            |  |
| 42.5                           | 2,132,710                                    | 10,538                                | 0.0049                    | 0.9951        | 91.01                            |  |
| 43.5                           | 2,370,784                                    | 12,271                                | 0.0052                    | 0.9948        | 90.56                            |  |
| 44.5                           | 2,930,521                                    | 13,739                                | 0.0047                    | 0.9953        | 90.09                            |  |
| 45.5                           | 3,121,563                                    | 23,528                                | 0.0075                    | 0.9925        | 89.67                            |  |
| 46.5                           | 3,295,900                                    | 37,021                                | 0.0112                    | 0.9888        | 88.99                            |  |
| 47.5                           | 3,306,007                                    | 47,200                                | 0.0143                    | 0.9857        | 87.99                            |  |
| 48.5                           | 3,345,178                                    | 30,074                                | 0.0090                    | 0.9910        | 86.74                            |  |
| 49.5                           | 3,177,725                                    | 186,198                               | 0.0586                    | 0.9414        | 85.96                            |  |
| 50.5                           | 2,944,537                                    | 45,609                                | 0.0155                    | 0.9845        | 80.92                            |  |
| 51.5                           | 2,591,715                                    | 42,351                                | 0.0163                    | 0.9837        | 79.67                            |  |
| 52.5                           | 2,228,943                                    | 50,596                                | 0.0227                    | 0.9773        | 78.36                            |  |
| 53.5                           | 1,864,084                                    | 17,824                                | 0.0096                    | 0.9904        | 76.59                            |  |
| 54.5                           | 1,301,209                                    | 38,026                                | 0.0292                    | 0.9708        | 75.85                            |  |
| 55.5                           | 1,021,393                                    | 26,553                                | 0.0260                    | 0.9740        | 73.64                            |  |
| 56.5                           | 725,379                                      | 45,434                                | 0.0626                    | 0.9374        | 71.72                            |  |
| 57.5                           | 542,993                                      | 41,652                                | 0.0767                    | 0.9233        | 67.23                            |  |
| 58.5                           | 372,277                                      | 2,340                                 | 0.0063                    | 0.9937        | 62.07                            |  |
| 59.5                           | 331,288                                      | 16,466                                | 0.0497                    | 0.9503        | 61.68                            |  |
| 60.5                           | 220,604                                      | 3,626                                 | 0.0164                    | 0.9836        | 58.62                            |  |
| 61.5                           | 151,644                                      | 2,254                                 | 0.0149                    | 0.9851        | 57.65                            |  |
| 62.5                           | 108,606                                      | 1,190                                 | 0.0110                    | 0.9890        | 56.80                            |  |
| 63.5                           | 51,862                                       | 261                                   | 0.0050                    | 0.9950        | 56.17                            |  |
| 64.5                           | 49,527                                       | 1,076                                 | 0.0217                    | 0.9783        | 55.89                            |  |
| 65.5                           | 42,154                                       | 1,314                                 | 0.0312                    | 0.9688        | 54.68                            |  |
| 66.5                           | 36,297                                       | 73                                    | 0.0020                    | 0.9980        | 52.97                            |  |
| 67.5                           | 29,198                                       | 743                                   | 0.0255                    | 0.9745        | 52.87                            |  |
| 68.5                           | 25,642                                       | 473                                   | 0.0185                    | 0.9815        | 51.52                            |  |
| 69.5                           | 15,044                                       | 828                                   | 0.0550                    | 0.9450        | 50.57                            |  |
| 70.5                           | 12,923                                       | 455                                   | 0.0352                    | 0.9648        | 47.79                            |  |
| 71.5                           | 11,797                                       |                                       | 0.0000                    | 1.0000        | 46.10                            |  |
| 72.5                           | 11,573                                       |                                       | 0.0000                    | 1.0000        | 46.10                            |  |
| 73.5                           | 12,404                                       | 476                                   | 0.0383                    | 0.9617        | 46.10                            |  |
| 74.5                           | 7,253  | 2,534                                 | 0.3493                    | 0.6507        | 44.34                            |  |
| 75.5                           | 4,576  | 251                                   | 0.0549                    | 0.9451        | 28.85                            |  |
| 76.5                           | 5,931  |                                       | 0.0000                    | 1.0000        | 27.26                            |  |
| 77.5                           | 6,274  | 556                                   | 0.0885                    | 0.9115        | 27.26                            |  |
| 78.5                           | 5,718  |                                       | 0.0000                    | 1.0000        | 24.85                            |  |

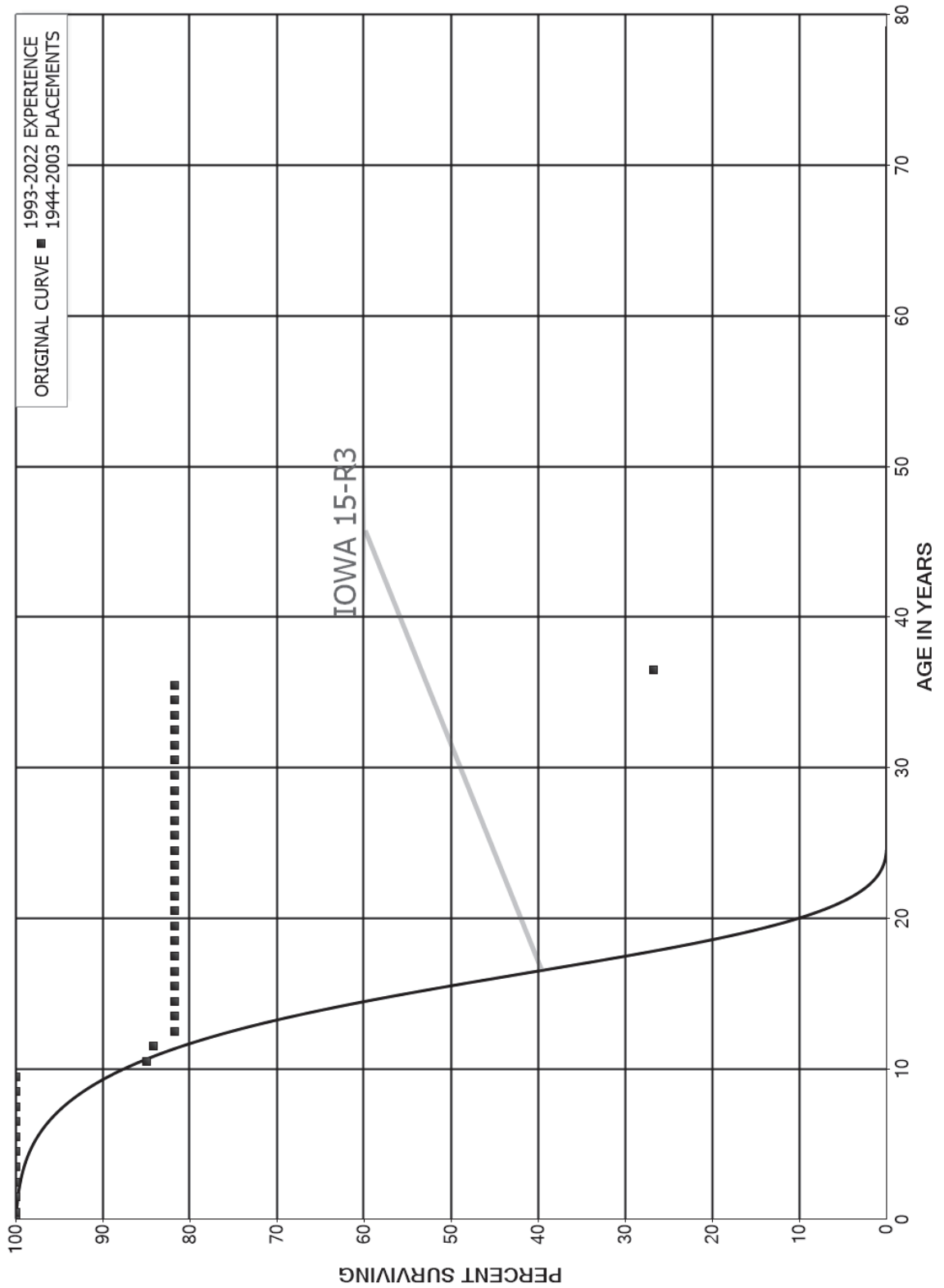
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1928-2022       |  |                                       | EXPERIENCE BAND 2013-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 5,718  | 388                                   | 0.0678                    | 0.9322        | 24.85                            |  |
| 80.5                           | 4,015  | 755                                   | 0.1882                    | 0.8118        | 23.17                            |  |
| 81.5                           | 15,963                                       | 128                                   | 0.0080                    | 0.9920        | 18.81                            |  |
| 82.5                           | 15,231                                       |                                       | 0.0000                    | 1.0000        | 18.66                            |  |
| 83.5                           | 14,955                                       |                                       | 0.0000                    | 1.0000        | 18.66                            |  |
| 84.5                           | 15,225                                       |                                       | 0.0000                    | 1.0000        | 18.66                            |  |
| 85.5                           | 15,197                                       | 2,390                                 | 0.1573                    | 0.8427        | 18.66                            |  |
| 86.5                           | 11,429                                       |                                       | 0.0000                    | 1.0000        | 15.72                            |  |
| 87.5                           | 10,693                                       |                                       | 0.0000                    | 1.0000        | 15.72                            |  |
| 88.5                           | 10,693                                       |                                       | 0.0000                    | 1.0000        | 15.72                            |  |
| 89.5                           | 10,693                                       |                                       | 0.0000                    | 1.0000        | 15.72                            |  |
| 90.5                           | 10,693                                       |                                       | 0.0000                    | 1.0000        | 15.72                            |  |
| 91.5                           | 269  |                                       | 0.0000                    | 1.0000        | 15.72                            |  |
| 92.5                           | 269  |                                       | 0.0000                    | 1.0000        | 15.72                            |  |
| 93.5                           | 269  |                                       | 0.0000                    | 1.0000        | 15.72                            |  |
| 94.5                           |  |                                       |                           |               | 15.72                            |  |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2003

EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 15,006                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 15,006                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 15,006                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 15,006                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 15,006                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 15,006                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 31,127                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 31,127                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 37,112                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 37,441                                       |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 38,546                                       | 5,786                                 | 0.1501         | 0.8499        | 100.00                           |
| 10.5                           | 32,760                                       | 330                                   | 0.0101         | 0.9899        | 84.99                            |
| 11.5                           | 38,932                                       | 1,104                                 | 0.0284         | 0.9716        | 84.13                            |
| 12.5                           | 37,828                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 13.5                           | 37,828                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 14.5                           | 37,828                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 15.5                           | 37,851                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 16.5                           | 37,851                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 17.5                           | 37,851                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 18.5                           | 37,851                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 19.5                           | 22,845                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 20.5                           | 23,636                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 21.5                           | 23,636                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 22.5                           | 23,636                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 23.5                           | 23,636                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 24.5                           | 23,893                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 25.5                           | 23,893                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 26.5                           | 23,893                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 27.5                           | 23,893                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 28.5                           | 23,893                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 29.5                           | 24,415                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 30.5                           | 24,415                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 31.5                           | 25,279                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 32.5                           | 25,279                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 33.5                           | 25,279                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 34.5                           | 25,279                                       |                                       | 0.0000         | 1.0000        | 81.75                            |
| 35.5                           | 9,157  | 6,168                                 | 0.6736         | 0.3264        | 81.75                            |
| 36.5                           | 3,228  |                                       | 0.0000         | 1.0000        | 26.69                            |
| 37.5                           | 3,029  |                                       | 0.0000         | 1.0000        | 26.69                            |
| 38.5                           | 3,029  |                                       | 0.0000         | 1.0000        | 26.69                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

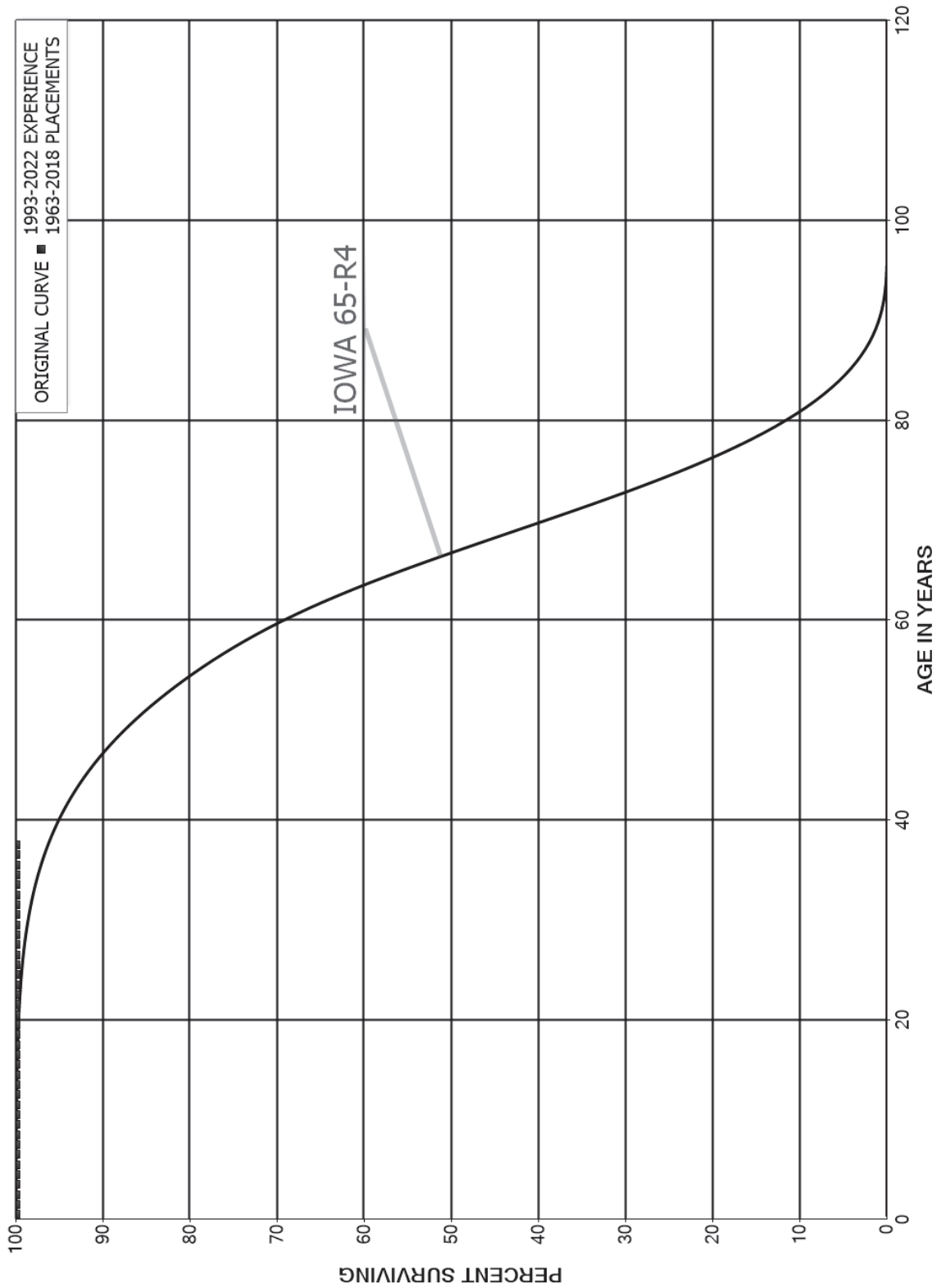
ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1944-2003       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 3,029  | 0                                     | 0.0000                    | 1.0000        | 26.69                            |  |
| 40.5                           | 3,029  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 41.5                           | 2,695  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 42.5                           | 2,881  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 43.5                           | 2,895  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 44.5                           | 2,895  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 45.5                           | 2,872  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 46.5                           | 2,872  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 47.5                           | 2,872  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 48.5                           | 2,892  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 49.5                           | 2,892  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 50.5                           | 2,101  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 51.5                           | 2,101  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 52.5                           | 2,101  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 53.5                           | 2,101  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 54.5                           | 1,844  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 55.5                           | 1,844  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 56.5                           | 1,844  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 57.5                           | 1,844  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 58.5                           | 1,844  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 59.5                           | 1,322  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 60.5                           | 1,322  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 61.5                           | 459  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 62.5                           | 459  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 63.5                           | 459  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 64.5                           | 459  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 65.5                           | 459  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 66.5                           | 220  |                                       | 0.0000                    | 1.0000        | 26.69                            |  |
| 67.5                           | 220  | 14                                    | 0.0629                    | 0.9371        | 26.69                            |  |
| 68.5                           | 206  |                                       | 0.0000                    | 1.0000        | 25.01                            |  |
| 69.5                           | 206  |                                       | 0.0000                    | 1.0000        | 25.01                            |  |
| 70.5                           | 206  |                                       | 0.0000                    | 1.0000        | 25.01                            |  |
| 71.5                           | 206  |                                       | 0.0000                    | 1.0000        | 25.01                            |  |
| 72.5                           | 20   |                                       | 0.0000                    | 1.0000        | 25.01                            |  |
| 73.5                           | 20   |                                       | 0.0000                    | 1.0000        | 25.01                            |  |
| 74.5                           | 20   |                                       | 0.0000                    | 1.0000        | 25.01                            |  |
| 75.5                           | 20   |                                       | 0.0000                    | 1.0000        | 25.01                            |  |
| 76.5                           | 20   |                                       | 0.0000                    | 1.0000        | 25.01                            |  |
| 77.5                           | 20   |                                       | 0.0000                    | 1.0000        | 25.01                            |  |
| 78.5                           |  |                                       |                           |               | 25.01                            |  |



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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 389.20 LAND RIGHTS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1963-2018       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,165,762                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,165,762                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 2,165,762                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 2,165,762                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 2,165,762                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 2,095,394                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 2,095,394                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 2,095,394                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 2,095,394                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 2,095,894                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 2,095,894                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 2,095,885                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 2,095,885                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 2,095,885                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 2,005,110                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 2,005,110                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 2,005,110                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 1,919,565                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 1,919,565                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 1,867,448                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 304,194                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 54,827                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 500  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 500  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 510  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 510  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 510  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 510  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 510  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 510  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 521  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 521  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 521  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 521  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 521  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 521  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 521  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 521  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 521  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |

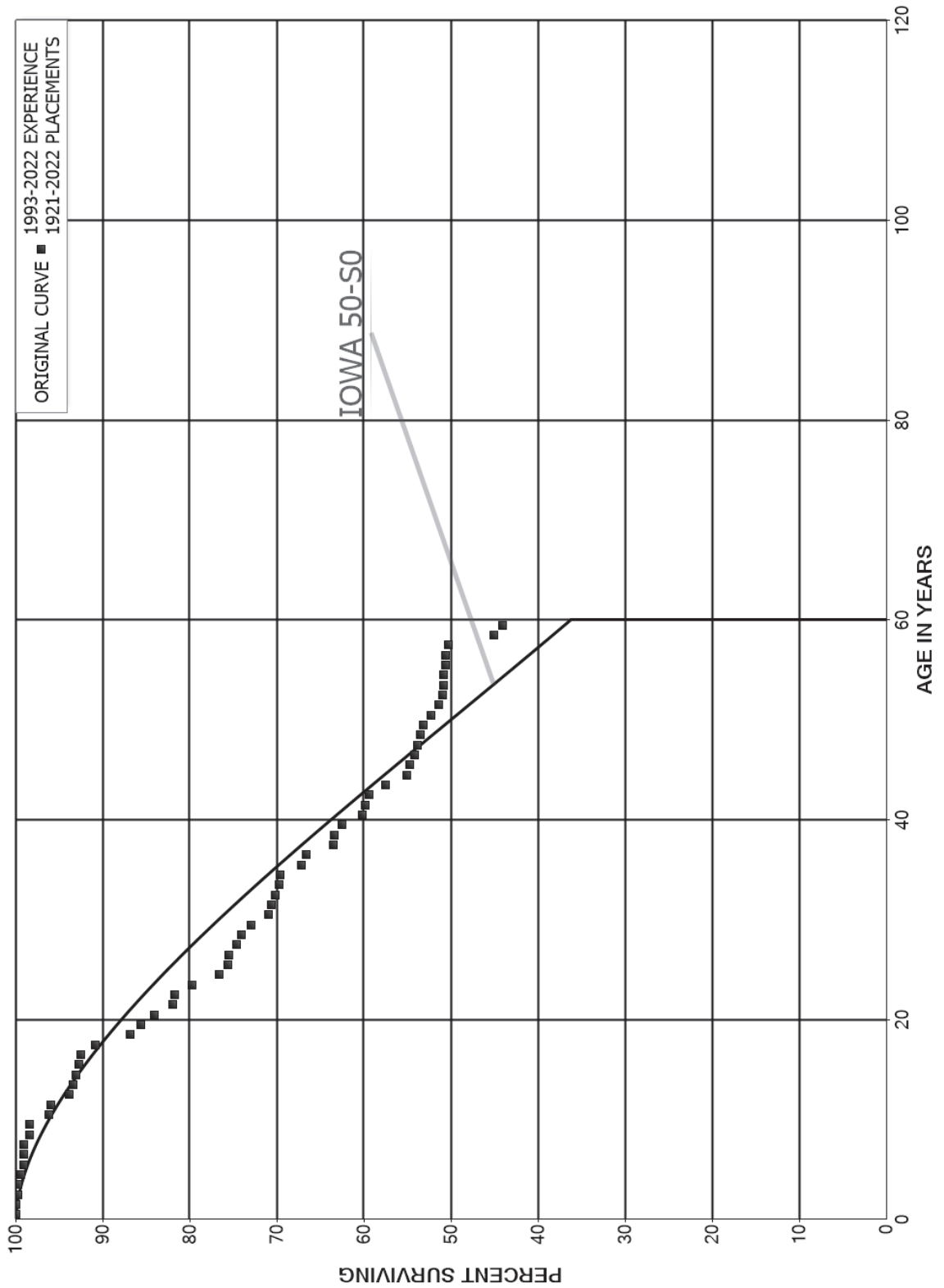
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 389.20 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1963-2018       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 48.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 49.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 50.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 51.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 52.5                           | 21   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 53.5                           | 11   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 54.5                           | 11   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 55.5                           | 11   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 56.5                           | 11   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 57.5                           | 11   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 58.5                           | 11   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 59.5                           |  |                                       |                           |               | 100.00                           |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1921-2022

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 17,496,360                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 19,106,310                                   | 17,183                                | 0.0009         | 0.9991        | 100.00                           |
| 1.5                            | 19,115,017                                   | 26,540                                | 0.0014         | 0.9986        | 99.91                            |
| 2.5                            | 24,184,542                                   | 8,849                                 | 0.0004         | 0.9996        | 99.77                            |
| 3.5                            | 25,242,509                                   | 83,373                                | 0.0033         | 0.9967        | 99.73                            |
| 4.5                            | 24,826,747                                   | 75,143                                | 0.0030         | 0.9970        | 99.41                            |
| 5.5                            | 24,120,480                                   |                                       | 0.0000         | 1.0000        | 99.10                            |
| 6.5                            | 22,586,738                                   | 7,245                                 | 0.0003         | 0.9997        | 99.10                            |
| 7.5                            | 20,646,403                                   | 132,070                               | 0.0064         | 0.9936        | 99.07                            |
| 8.5                            | 23,842,908                                   | 20,590                                | 0.0009         | 0.9991        | 98.44                            |
| 9.5                            | 23,565,958                                   | 517,419                               | 0.0220         | 0.9780        | 98.35                            |
| 10.5                           | 23,164,521                                   | 62,857                                | 0.0027         | 0.9973        | 96.19                            |
| 11.5                           | 23,237,712                                   | 521,533                               | 0.0224         | 0.9776        | 95.93                            |
| 12.5                           | 22,699,623                                   | 81,246                                | 0.0036         | 0.9964        | 93.78                            |
| 13.5                           | 22,193,889                                   | 85,979                                | 0.0039         | 0.9961        | 93.44                            |
| 14.5                           | 17,948,195                                   | 71,167                                | 0.0040         | 0.9960        | 93.08                            |
| 15.5                           | 16,931,495                                   | 43,892                                | 0.0026         | 0.9974        | 92.71                            |
| 16.5                           | 17,616,562                                   | 314,723                               | 0.0179         | 0.9821        | 92.47                            |
| 17.5                           | 16,917,700                                   | 746,197                               | 0.0441         | 0.9559        | 90.82                            |
| 18.5                           | 15,880,472                                   | 223,335                               | 0.0141         | 0.9859        | 86.82                            |
| 19.5                           | 14,432,301                                   | 261,127                               | 0.0181         | 0.9819        | 85.59                            |
| 20.5                           | 14,187,225                                   | 356,239                               | 0.0251         | 0.9749        | 84.05                            |
| 21.5                           | 13,104,851                                   | 38,766                                | 0.0030         | 0.9970        | 81.94                            |
| 22.5                           | 12,793,116                                   | 302,837                               | 0.0237         | 0.9763        | 81.69                            |
| 23.5                           | 12,736,036                                   | 498,085                               | 0.0391         | 0.9609        | 79.76                            |
| 24.5                           | 12,342,434                                   | 161,269                               | 0.0131         | 0.9869        | 76.64                            |
| 25.5                           | 12,292,630                                   | 22,391                                | 0.0018         | 0.9982        | 75.64                            |
| 26.5                           | 11,907,794                                   | 133,492                               | 0.0112         | 0.9888        | 75.50                            |
| 27.5                           | 11,780,470                                   | 100,086                               | 0.0085         | 0.9915        | 74.65                            |
| 28.5                           | 11,579,226                                   | 166,537                               | 0.0144         | 0.9856        | 74.02                            |
| 29.5                           | 11,300,394                                   | 302,149                               | 0.0267         | 0.9733        | 72.96                            |
| 30.5                           | 9,472,825                                    | 47,269                                | 0.0050         | 0.9950        | 71.00                            |
| 31.5                           | 9,281,484                                    | 67,211                                | 0.0072         | 0.9928        | 70.65                            |
| 32.5                           | 7,839,915                                    | 49,990                                | 0.0064         | 0.9936        | 70.14                            |
| 33.5                           | 7,609,603                                    | 12,366                                | 0.0016         | 0.9984        | 69.69                            |
| 34.5                           | 7,197,736                                    | 250,937                               | 0.0349         | 0.9651        | 69.58                            |
| 35.5                           | 7,239,353                                    | 61,812                                | 0.0085         | 0.9915        | 67.15                            |
| 36.5                           | 7,141,686                                    | 331,263                               | 0.0464         | 0.9536        | 66.58                            |
| 37.5                           | 7,185,300                                    | 11,729                                | 0.0016         | 0.9984        | 63.49                            |
| 38.5                           | 4,843,422                                    | 70,969                                | 0.0147         | 0.9853        | 63.39                            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1921-2022

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 39.5                           | 4,980,963                                    | 179,388                               | 0.0360         | 0.9640        | 62.46                            |
| 40.5                           | 4,590,616                                    | 27,674                                | 0.0060         | 0.9940        | 60.21                            |
| 41.5                           | 4,307,866                                    | 35,075                                | 0.0081         | 0.9919        | 59.85                            |
| 42.5                           | 4,361,120                                    | 137,913                               | 0.0316         | 0.9684        | 59.36                            |
| 43.5                           | 4,206,749                                    | 174,976                               | 0.0416         | 0.9584        | 57.48                            |
| 44.5                           | 3,800,932                                    | 26,206                                | 0.0069         | 0.9931        | 55.09                            |
| 45.5                           | 3,653,991                                    | 36,401                                | 0.0100         | 0.9900        | 54.71                            |
| 46.5                           | 3,555,673                                    | 19,512                                | 0.0055         | 0.9945        | 54.17                            |
| 47.5                           | 3,518,463                                    | 24,685                                | 0.0070         | 0.9930        | 53.87                            |
| 48.5                           | 3,545,379                                    | 23,937                                | 0.0068         | 0.9932        | 53.49                            |
| 49.5                           | 3,360,335                                    | 50,205                                | 0.0149         | 0.9851        | 53.13                            |
| 50.5                           | 3,210,722                                    | 60,918                                | 0.0190         | 0.9810        | 52.34                            |
| 51.5                           | 3,114,780                                    | 22,911                                | 0.0074         | 0.9926        | 51.34                            |
| 52.5                           | 3,040,285                                    | 5,307                                 | 0.0017         | 0.9983        | 50.97                            |
| 53.5                           | 2,488,039                                    | 1,751                                 | 0.0007         | 0.9993        | 50.88                            |
| 54.5                           | 2,361,039                                    | 8,961                                 | 0.0038         | 0.9962        | 50.84                            |
| 55.5                           | 2,133,985                                    | 223                                   | 0.0001         | 0.9999        | 50.65                            |
| 56.5                           | 2,106,907                                    | 13,446                                | 0.0064         | 0.9936        | 50.64                            |
| 57.5                           | 2,081,487                                    | 215,832                               | 0.1037         | 0.8963        | 50.32                            |
| 58.5                           | 1,826,846                                    | 41,586                                | 0.0228         | 0.9772        | 45.10                            |
| 59.5                           | 1,753,771                                    | 5,410                                 | 0.0031         | 0.9969        | 44.07                            |
| 60.5                           | 1,732,350                                    | 24,074                                | 0.0139         | 0.9861        | 43.94                            |
| 61.5                           | 1,784,340                                    | 49,854                                | 0.0279         | 0.9721        | 43.33                            |
| 62.5                           | 1,720,099                                    | 3,821                                 | 0.0022         | 0.9978        | 42.12                            |
| 63.5                           | 1,622,758                                    | 26,133                                | 0.0161         | 0.9839        | 42.02                            |
| 64.5                           | 1,231,748                                    | 17,380                                | 0.0141         | 0.9859        | 41.35                            |
| 65.5                           | 1,004,446                                    | 3,926                                 | 0.0039         | 0.9961        | 40.76                            |
| 66.5                           | 852,629                                      | 11,140                                | 0.0131         | 0.9869        | 40.60                            |
| 67.5                           | 612,259                                      | 77,948                                | 0.1273         | 0.8727        | 40.07                            |
| 68.5                           | 422,580                                      | 297                                   | 0.0007         | 0.9993        | 34.97                            |
| 69.5                           | 391,128                                      | 146                                   | 0.0004         | 0.9996        | 34.95                            |
| 70.5                           | 379,458                                      | 2,198                                 | 0.0058         | 0.9942        | 34.93                            |
| 71.5                           | 376,105                                      | 442                                   | 0.0012         | 0.9988        | 34.73                            |
| 72.5                           | 280,273                                      | 12,142                                | 0.0433         | 0.9567        | 34.69                            |
| 73.5                           | 262,766                                      | 3,738                                 | 0.0142         | 0.9858        | 33.19                            |
| 74.5                           | 259,028                                      |                                       | 0.0000         | 1.0000        | 32.72                            |
| 75.5                           | 257,225                                      | 84                                    | 0.0003         | 0.9997        | 32.72                            |
| 76.5                           | 257,141                                      | 65                                    | 0.0003         | 0.9997        | 32.71                            |
| 77.5                           | 253,295                                      | 1,632                                 | 0.0064         | 0.9936        | 32.70                            |
| 78.5                           | 251,664                                      |                                       | 0.0000         | 1.0000        | 32.49                            |

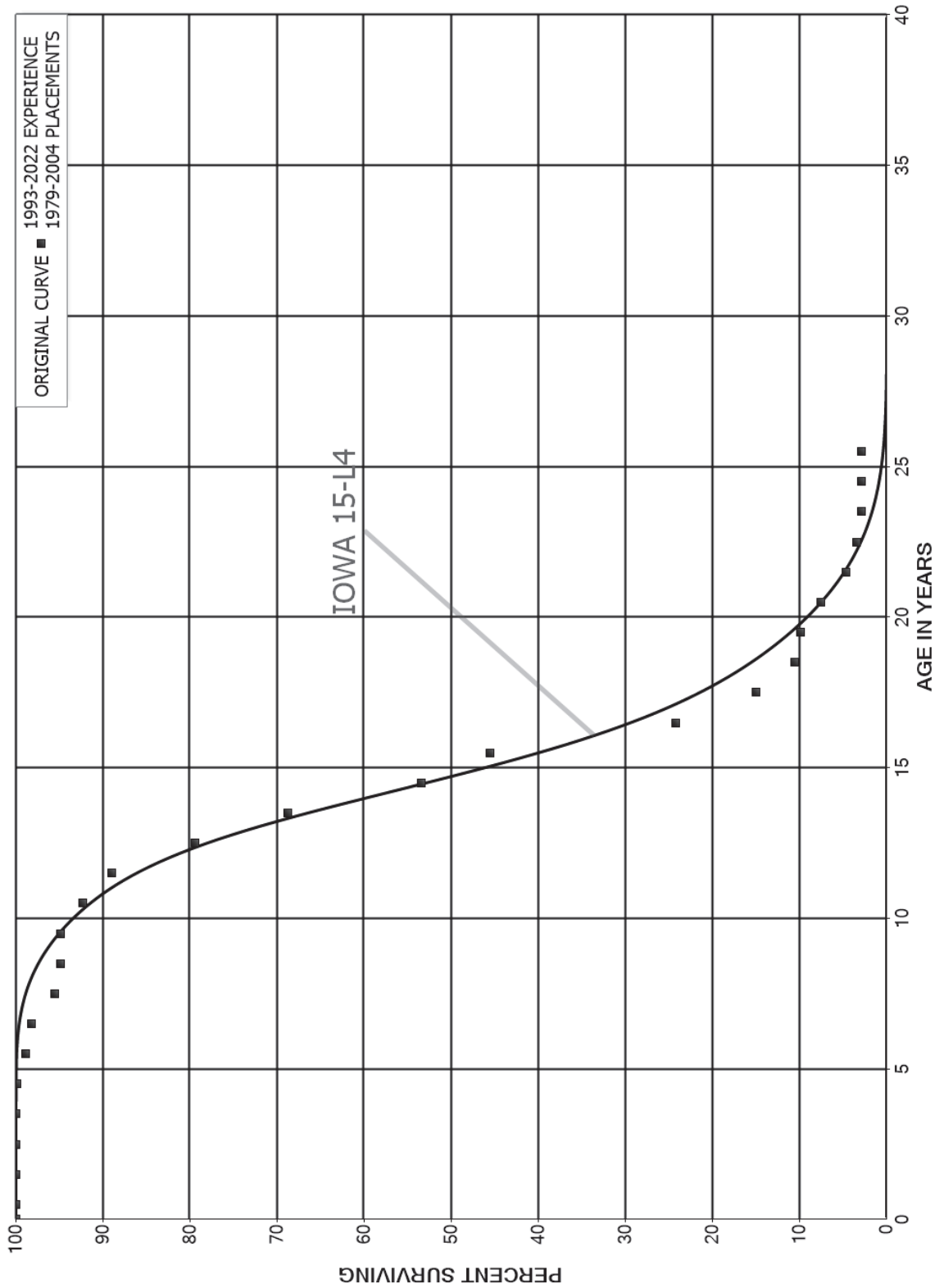
## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1921-2022       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 79.5                           | 250,932                                      | 42                                    | 0.0002                    | 0.9998        | 32.49                            |  |
| 80.5                           | 250,890                                      |                                       | 0.0000                    | 1.0000        | 32.48                            |  |
| 81.5                           | 245,995                                      | 139                                   | 0.0006                    | 0.9994        | 32.48                            |  |
| 82.5                           | 245,720                                      |                                       | 0.0000                    | 1.0000        | 32.46                            |  |
| 83.5                           | 242,440                                      |                                       | 0.0000                    | 1.0000        | 32.46                            |  |
| 84.5                           | 241,361                                      |                                       | 0.0000                    | 1.0000        | 32.46                            |  |
| 85.5                           | 241,336                                      |                                       | 0.0000                    | 1.0000        | 32.46                            |  |
| 86.5                           | 240,247                                      | 637                                   | 0.0026                    | 0.9974        | 32.46                            |  |
| 87.5                           | 239,530                                      | 1,485                                 | 0.0062                    | 0.9938        | 32.38                            |  |
| 88.5                           | 238,046                                      |                                       | 0.0000                    | 1.0000        | 32.18                            |  |
| 89.5                           | 238,046                                      |                                       | 0.0000                    | 1.0000        | 32.18                            |  |
| 90.5                           | 238,046                                      |                                       | 0.0000                    | 1.0000        | 32.18                            |  |
| 91.5                           | 236,046                                      | 73                                    | 0.0003                    | 0.9997        | 32.18                            |  |
| 92.5                           | 235,693                                      |                                       | 0.0000                    | 1.0000        | 32.17                            |  |
| 93.5                           | 216,453                                      |                                       | 0.0000                    | 1.0000        | 32.17                            |  |
| 94.5                           | 216,453                                      |                                       | 0.0000                    | 1.0000        | 32.17                            |  |
| 95.5                           | 216,453                                      |                                       | 0.0000                    | 1.0000        | 32.17                            |  |
| 96.5                           | 216,453                                      |                                       | 0.0000                    | 1.0000        | 32.17                            |  |
| 97.5                           |  |                                       |                           |               | 32.17                            |  |

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





## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRUCKS &gt; 13,000 #

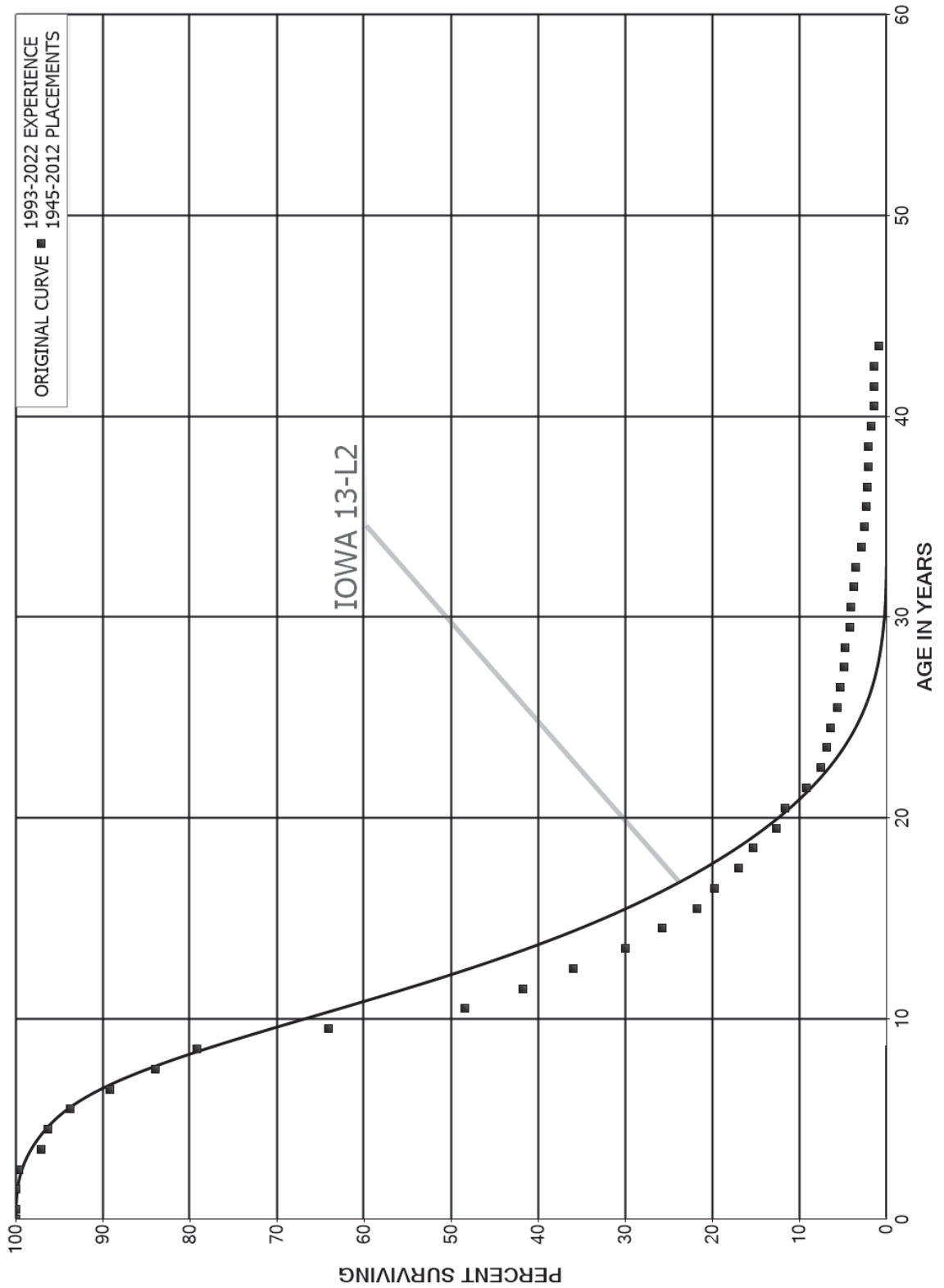
## ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2004

EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 7,042,568                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 7,133,784                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 8,770,881                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 8,821,991                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 8,888,964                                    | 17,364                                | 0.0020         | 0.9980        | 100.00                           |
| 4.5                            | 8,871,600                                    | 84,395                                | 0.0095         | 0.9905        | 99.80                            |
| 5.5                            | 8,813,284                                    | 57,921                                | 0.0066         | 0.9934        | 98.86                            |
| 6.5                            | 8,841,083                                    | 241,651                               | 0.0273         | 0.9727        | 98.21                            |
| 7.5                            | 8,692,022                                    | 63,937                                | 0.0074         | 0.9926        | 95.52                            |
| 8.5                            | 8,628,085                                    |                                       | 0.0000         | 1.0000        | 94.82                            |
| 9.5                            | 8,628,085                                    | 230,439                               | 0.0267         | 0.9733        | 94.82                            |
| 10.5                           | 8,413,781                                    | 307,434                               | 0.0365         | 0.9635        | 92.29                            |
| 11.5                           | 8,191,490                                    | 878,400                               | 0.1072         | 0.8928        | 88.91                            |
| 12.5                           | 7,373,217                                    | 992,427                               | 0.1346         | 0.8654        | 79.38                            |
| 13.5                           | 7,312,716                                    | 1,627,274                             | 0.2225         | 0.7775        | 68.70                            |
| 14.5                           | 5,685,442                                    | 837,958                               | 0.1474         | 0.8526        | 53.41                            |
| 15.5                           | 4,847,484                                    | 2,274,585                             | 0.4692         | 0.5308        | 45.54                            |
| 16.5                           | 2,572,899                                    | 986,320                               | 0.3833         | 0.6167        | 24.17                            |
| 17.5                           | 1,586,579                                    | 468,022                               | 0.2950         | 0.7050        | 14.90                            |
| 18.5                           | 1,118,556                                    | 77,348                                | 0.0691         | 0.9309        | 10.51                            |
| 19.5                           | 1,041,208                                    | 238,538                               | 0.2291         | 0.7709        | 9.78                             |
| 20.5                           | 802,670                                      | 306,403                               | 0.3817         | 0.6183        | 7.54                             |
| 21.5                           | 496,268                                      | 135,425                               | 0.2729         | 0.7271        | 4.66                             |
| 22.5                           | 360,843                                      | 53,456                                | 0.1481         | 0.8519        | 3.39                             |
| 23.5                           | 194,792                                      |                                       | 0.0000         | 1.0000        | 2.89                             |
| 24.5                           | 194,792                                      |                                       | 0.0000         | 1.0000        | 2.89                             |
| 25.5                           | 77,615                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 26.5                           | 77,615                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 27.5                           | 77,615                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 28.5                           | 77,615                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 29.5                           | 77,615                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 30.5                           | 36,179                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 31.5                           | 36,179                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 32.5                           | 36,179                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 33.5                           | 36,179                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 34.5                           | 36,179                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 35.5                           | 36,179                                       |                                       | 0.0000         | 1.0000        | 2.89                             |
| 36.5                           | 36,179                                       | 36,179                                | 1.0000         |               | 2.89                             |
| 37.5                           |  |                                       |                |               |                                  |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 396.00 POWER OPERATED EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1945-2012

## EXPERIENCE BAND 1993-2022

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 9,613,547                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 10,429,539                                   |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 12,503,841                                   | 52,577                                | 0.0042         | 0.9958        | 100.00                           |
| 2.5                            | 12,585,041                                   | 322,116                               | 0.0256         | 0.9744        | 99.58                            |
| 3.5                            | 12,426,580                                   | 94,891                                | 0.0076         | 0.9924        | 97.03                            |
| 4.5                            | 12,335,050                                   | 334,488                               | 0.0271         | 0.9729        | 96.29                            |
| 5.5                            | 13,658,600                                   | 661,538                               | 0.0484         | 0.9516        | 93.68                            |
| 6.5                            | 14,361,649                                   | 835,715                               | 0.0582         | 0.9418        | 89.14                            |
| 7.5                            | 14,556,261                                   | 834,687                               | 0.0573         | 0.9427        | 83.95                            |
| 8.5                            | 14,210,661                                   | 2,714,031                             | 0.1910         | 0.8090        | 79.14                            |
| 9.5                            | 12,364,073                                   | 3,026,420                             | 0.2448         | 0.7552        | 64.03                            |
| 10.5                           | 9,883,174                                    | 1,344,812                             | 0.1361         | 0.8639        | 48.35                            |
| 11.5                           | 9,642,131                                    | 1,340,092                             | 0.1390         | 0.8610        | 41.77                            |
| 12.5                           | 8,791,826                                    | 1,457,551                             | 0.1658         | 0.8342        | 35.97                            |
| 13.5                           | 7,864,090                                    | 1,122,672                             | 0.1428         | 0.8572        | 30.01                            |
| 14.5                           | 6,940,437                                    | 1,064,691                             | 0.1534         | 0.8466        | 25.72                            |
| 15.5                           | 5,960,881                                    | 568,383                               | 0.0954         | 0.9046        | 21.78                            |
| 16.5                           | 5,609,321                                    | 790,196                               | 0.1409         | 0.8591        | 19.70                            |
| 17.5                           | 4,955,550                                    | 472,299                               | 0.0953         | 0.9047        | 16.92                            |
| 18.5                           | 4,543,553                                    | 795,336                               | 0.1750         | 0.8250        | 15.31                            |
| 19.5                           | 3,749,036                                    | 293,337                               | 0.0782         | 0.9218        | 12.63                            |
| 20.5                           | 3,569,545                                    | 752,061                               | 0.2107         | 0.7893        | 11.64                            |
| 21.5                           | 2,867,566                                    | 518,300                               | 0.1807         | 0.8193        | 9.19                             |
| 22.5                           | 2,379,500                                    | 218,459                               | 0.0918         | 0.9082        | 7.53                             |
| 23.5                           | 2,009,319                                    | 115,737                               | 0.0576         | 0.9424        | 6.84                             |
| 24.5                           | 1,821,118                                    | 244,611                               | 0.1343         | 0.8657        | 6.44                             |
| 25.5                           | 1,506,200                                    | 73,662                                | 0.0489         | 0.9511        | 5.58                             |
| 26.5                           | 1,384,667                                    | 124,351                               | 0.0898         | 0.9102        | 5.31                             |
| 27.5                           | 1,206,667                                    | 27,193                                | 0.0225         | 0.9775        | 4.83                             |
| 28.5                           | 1,136,087                                    | 130,109                               | 0.1145         | 0.8855        | 4.72                             |
| 29.5                           | 934,822                                      | 31,014                                | 0.0332         | 0.9668        | 4.18                             |
| 30.5                           | 899,162                                      | 63,936                                | 0.0711         | 0.9289        | 4.04                             |
| 31.5                           | 857,262                                      | 68,640                                | 0.0801         | 0.9199        | 3.75                             |
| 32.5                           | 743,714                                      | 129,934                               | 0.1747         | 0.8253        | 3.45                             |
| 33.5                           | 601,828                                      | 61,388                                | 0.1020         | 0.8980        | 2.85                             |
| 34.5                           | 478,881                                      | 52,357                                | 0.1093         | 0.8907        | 2.56                             |
| 35.5                           | 343,751                                      | 9,129                                 | 0.0266         | 0.9734        | 2.28                             |
| 36.5                           | 335,146                                      | 19,219                                | 0.0573         | 0.9427        | 2.22                             |
| 37.5                           | 305,591                                      | 5,819                                 | 0.0190         | 0.9810        | 2.09                             |
| 38.5                           | 290,404                                      | 38,623                                | 0.1330         | 0.8670        | 2.05                             |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 396.00 POWER OPERATED EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1945-2012       |  |                                       | EXPERIENCE BAND 1993-2022 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 227,786                                      | 45,617                                | 0.2003                    | 0.7997        | 1.78                             |
| 40.5                           | 182,168                                      | 9,258                                 | 0.0508                    | 0.9492        | 1.42                             |
| 41.5                           | 160,578                                      |                                       | 0.0000                    | 1.0000        | 1.35                             |
| 42.5                           | 133,858                                      | 55,660                                | 0.4158                    | 0.5842        | 1.35                             |
| 43.5                           | 78,975                                       |                                       | 0.0000                    | 1.0000        | 0.79                             |
| 44.5                           | 74,657                                       | 766                                   | 0.0103                    | 0.9897        | 0.79                             |
| 45.5                           | 66,392                                       |                                       | 0.0000                    | 1.0000        | 0.78                             |
| 46.5                           | 66,392                                       |                                       | 0.0000                    | 1.0000        | 0.78                             |
| 47.5                           | 66,877                                       |                                       | 0.0000                    | 1.0000        | 0.78                             |
| 48.5                           | 52,951                                       |                                       | 0.0000                    | 1.0000        | 0.78                             |
| 49.5                           | 50,735                                       | 4,503                                 | 0.0888                    | 0.9112        | 0.78                             |
| 50.5                           | 22,966                                       | 663                                   | 0.0289                    | 0.9711        | 0.71                             |
| 51.5                           | 21,637                                       | 4,123                                 | 0.1906                    | 0.8094        | 0.69                             |
| 52.5                           | 17,514                                       |                                       | 0.0000                    | 1.0000        | 0.56                             |
| 53.5                           | 17,390                                       |                                       | 0.0000                    | 1.0000        | 0.56                             |
| 54.5                           | 13,354                                       |                                       | 0.0000                    | 1.0000        | 0.56                             |
| 55.5                           | 11,646                                       |                                       | 0.0000                    | 1.0000        | 0.56                             |
| 56.5                           | 9,746  |                                       | 0.0000                    | 1.0000        | 0.56                             |
| 57.5                           | 9,746  | 2,219                                 | 0.2277                    | 0.7723        | 0.56                             |
| 58.5                           | 5,547  |                                       | 0.0000                    | 1.0000        | 0.43                             |
| 59.5                           | 4,273  |                                       | 0.0000                    | 1.0000        | 0.43                             |
| 60.5                           | 3,025  |                                       | 0.0000                    | 1.0000        | 0.43                             |
| 61.5                           | 3,025  |                                       | 0.0000                    | 1.0000        | 0.43                             |
| 62.5                           | 3,025  | 1,763                                 | 0.5827                    | 0.4173        | 0.43                             |
| 63.5                           | 1,262  |                                       | 0.0000                    | 1.0000        | 0.18                             |
| 64.5                           | 1,262  |                                       | 0.0000                    | 1.0000        | 0.18                             |
| 65.5                           | 1,262  |                                       | 0.0000                    | 1.0000        | 0.18                             |
| 66.5                           | 1,262  |                                       | 0.0000                    | 1.0000        | 0.18                             |
| 67.5                           | 979  |                                       | 0.0000                    | 1.0000        | 0.18                             |
| 68.5                           | 979  |                                       | 0.0000                    | 1.0000        | 0.18                             |
| 69.5                           | 979  |                                       | 0.0000                    | 1.0000        | 0.18                             |
| 70.5                           | 979  |                                       | 0.0000                    | 1.0000        | 0.18                             |
| 71.5                           | 494  |                                       | 0.0000                    | 1.0000        | 0.18                             |
| 72.5                           | 494  |                                       | 0.0000                    | 1.0000        | 0.18                             |
| 73.5                           |  |                                       |                           |               | 0.18                             |

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**PART VIII. NET SALVAGE STATISTICS**

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 2000  | 350                    | 617                | 176 |                  | 0   | 617-           | 176- |
| 2001  |                        |                    |     |                  |     |                |      |
| 2002  |                        |                    |     |                  |     |                |      |
| 2003  |                        |                    |     |                  |     |                |      |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  | 6,000                  | 1,074              | 18  |                  | 0   | 1,074-         | 18-  |
| 2007  | 3,186                  |                    | 0   |                  | 0   |                | 0    |
| 2008  | 5,000                  |                    | 1-  | 0                | 0   | 1              | 0    |
| 2009  |                        |                    |     |                  |     |                |      |
| 2010  |                        |                    |     |                  |     |                |      |
| 2011  |                        |                    |     |                  |     |                |      |
| 2012  |                        |                    |     |                  |     |                |      |
| 2013  |                        |                    |     |                  |     |                |      |
| 2014  |                        |                    |     |                  |     |                |      |
| 2015  |                        |                    |     |                  |     |                |      |
| 2016  | 5,211                  |                    | 0   |                  | 0   |                | 0    |
| 2017  | 36,570                 | 109,909            | 301 |                  | 0   | 109,909-       | 301- |
| 2018  | 539                    |                    | 0   |                  | 0   |                | 0    |
| 2019  |                        |                    |     |                  |     |                |      |
| 2020  | 32,457                 | 11,935             | 37  |                  | 0   | 11,935-        | 37-  |
| 2021  |                        |                    |     |                  |     |                |      |
| 2022  | 11,266                 | 101,420            | 900 |                  | 0   | 101,420-       | 900- |
| TOTAL | 100,578                | 224,954            | 224 |                  | 0   | 224,954-       | 224- |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 351.10 THROUGH 351.40 STORAGE STRUCTURES

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 15-17                      | 13,927                 | 36,636                       | 263 |                            | 0   | 36,636-                  | 263- |
| 16-18                      | 14,106                 | 36,636                       | 260 |                            | 0   | 36,636-                  | 260- |
| 17-19                      | 12,370                 | 36,636                       | 296 |                            | 0   | 36,636-                  | 296- |
| 18-20                      | 10,999                 | 3,978                        | 36  |                            | 0   | 3,978-                   | 36-  |
| 19-21                      | 10,819                 | 3,978                        | 37  |                            | 0   | 3,978-                   | 37-  |
| 20-22                      | 14,574                 | 37,785                       | 259 |                            | 0   | 37,785-                  | 259- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 18-22                      | 8,852                  | 22,671                       | 256 |                            | 0   | 22,671-                  | 256- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 352.00 WELLS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| 2004  | 110,177                | 5,362                        | 5   |                            | 0   | 5,362-                   | 5-  |
| 2005  |                        |                              |     |                            |     |                          |     |
| 2006  | 235,181                | 57,678                       | 25  |                            | 0   | 57,678-                  | 25- |
| 2007  |                        | 3,545                        |     |                            |     | 3,545-                   |     |
| 2008  |                        |                              |     |                            |     |                          |     |
| 2009  |                        |                              |     |                            |     |                          |     |
| 2010  |                        |                              |     |                            |     |                          |     |
| 2011  |                        |                              |     |                            |     |                          |     |
| 2012  |                        |                              |     |                            |     |                          |     |
| 2013  |                        |                              |     |                            |     |                          |     |
| 2014  |                        |                              |     |                            |     |                          |     |
| 2015  |                        |                              |     |                            |     |                          |     |
| 2016  | 1,429                  |                              | 0   |                            | 0   |                          | 0   |
| 2017  |                        | 35,537                       |     |                            |     | 35,537-                  |     |
| 2018  |                        |                              |     |                            |     |                          |     |
| 2019  |                        |                              |     |                            |     |                          |     |
| 2020  |                        |                              |     |                            |     |                          |     |
| 2021  | 84,122                 |                              | 0   |                            | 0   |                          | 0   |
| 2022  | 82,987                 |                              | 0   |                            | 0   |                          | 0   |
| TOTAL | 513,896                | 102,121                      | 20  |                            | 0   | 102,121-                 | 20- |

## THREE-YEAR MOVING AVERAGES

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



NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 352.00 WELLS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 19-21                      | 28,041                 |                              | 0   |                            | 0   |                          | 0   |
| 20-22                      | 55,703                 |                              | 0   |                            | 0   |                          | 0   |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      | 33,422                 |                              | 0   |                            | 0   |                          | 0   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 353.00 LINES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| 1999  |                        | 54,743                       |     |                            |     | 54,743-                  |      |
| 2000  | 17,016                 | 39,300                       | 231 |                            | 0   | 39,300-                  | 231- |
| 2001  | 51,797                 | 69,776                       | 135 |                            | 0   | 69,776-                  | 135- |
| 2002  | 37,494                 | 21,511                       | 57  |                            | 0   | 21,511-                  | 57-  |
| 2003  | 27,743                 | 28,215                       | 102 |                            | 0   | 28,215-                  | 102- |
| 2004  |                        |                              |     |                            |     |                          |      |
| 2005  | 3,887                  |                              | 0   |                            | 0   |                          | 0    |
| 2006  |                        |                              |     |                            |     |                          |      |
| 2007  | 64,607                 | 114,279                      | 177 |                            | 0   | 114,279-                 | 177- |
| 2008  | 59,319                 | 57                           | 0   |                            | 0   | 57-                      | 0    |
| 2009  |                        |                              |     |                            |     |                          |      |
| 2010  |                        |                              |     |                            |     |                          |      |
| 2011  |                        |                              |     |                            |     |                          |      |
| 2012  | 209,410                |                              | 0   |                            | 0   |                          | 0    |
| 2013  | 6,567                  | 36                           | 1   |                            | 0   | 36-                      | 1-   |
| 2014  | 5,593                  | 238                          | 4   |                            | 0   | 238-                     | 4-   |
| 2015  | 594,683                | 6,977                        | 1   |                            | 0   | 6,977-                   | 1-   |
| 2016  | 10,499                 | 63,477                       | 605 |                            | 0   | 63,477-                  | 605- |
| 2017  | 416,713                | 67,144                       | 16  |                            | 0   | 67,144-                  | 16-  |
| 2018  | 52,406                 |                              | 0   |                            | 0   |                          | 0    |
| 2019  | 7,051                  | 1,000                        | 14  |                            | 0   | 1,000-                   | 14-  |
| 2020  | 4,775                  |                              | 0   |                            | 0   |                          | 0    |
| 2021  |                        |                              |     |                            |     |                          |      |
| 2022  | 44,087                 |                              | 0   |                            | 0   |                          | 0    |
| TOTAL | 1,613,647              | 466,752                      | 29  |                            | 0   | 466,752-                 | 29-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 353.00 LINES

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 13-15                      | 202,281                | 2,417                        | 1   |                            | 0   | 2,417-                   | 1-  |
| 14-16                      | 203,592                | 23,564                       | 12  |                            | 0   | 23,564-                  | 12- |
| 15-17                      | 340,631                | 45,866                       | 13  |                            | 0   | 45,866-                  | 13- |
| 16-18                      | 159,872                | 43,540                       | 27  |                            | 0   | 43,540-                  | 27- |
| 17-19                      | 158,723                | 22,715                       | 14  |                            | 0   | 22,715-                  | 14- |
| 18-20                      | 21,411                 | 333                          | 2   |                            | 0   | 333-                     | 2-  |
| 19-21                      | 3,942                  | 333                          | 8   |                            | 0   | 333-                     | 8-  |
| 20-22                      | 16,288                 |                              | 0   |                            | 0   |                          | 0   |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      | 21,664                 | 200                          | 1   |                            | 0   | 200-                     | 1-  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1999  | 35,000                 | 1,168              | 3   |                  | 0   | 1,168-         | 3-   |
| 2000  | 20,000                 | 6,196              | 31  |                  | 0   | 6,196-         | 31-  |
| 2001  |                        |                    |     |                  |     |                |      |
| 2002  |                        |                    |     |                  |     |                |      |
| 2003  |                        |                    |     |                  |     |                |      |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  |                        |                    | 16- |                  |     | 16             |      |
| 2008  | 423,615                | 140,457            | 33  |                  | 0   | 140,457-       | 33-  |
| 2009  |                        |                    |     |                  |     |                |      |
| 2010  | 1,750                  |                    | 0   |                  | 0   |                | 0    |
| 2011  | 84                     |                    | 0   |                  | 0   |                | 0    |
| 2012  | 1,500                  |                    | 0   |                  | 0   |                | 0    |
| 2013  |                        |                    |     |                  |     |                |      |
| 2014  |                        |                    |     |                  |     |                |      |
| 2015  | 12,500                 |                    | 0   |                  | 0   |                | 0    |
| 2016  | 43,822                 |                    | 0   |                  | 0   |                | 0    |
| 2017  | 336,046                | 2,180              | 1   |                  | 0   | 2,180-         | 1-   |
| 2018  | 63,513                 | 74,438             | 117 |                  | 0   | 74,438-        | 117- |
| 2019  |                        |                    |     |                  |     |                |      |
| 2020  | 12,125                 |                    | 0   |                  | 0   |                | 0    |
| 2021  | 11,111                 |                    | 0   |                  | 0   |                | 0    |
| 2022  | 1,919                  |                    | 0   |                  | 0   |                | 0    |
| TOTAL | 962,984                | 224,423            | 23  |                  | 0   | 224,423-       | 23-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 13-15                      | 4,167                  |                              | 0   |                            | 0   |                          | 0   |
| 14-16                      | 18,774                 |                              | 0   |                            | 0   |                          | 0   |
| 15-17                      | 130,789                | 727                          | 1   |                            | 0   | 727-                     | 1-  |
| 16-18                      | 147,794                | 25,539                       | 17  |                            | 0   | 25,539-                  | 17- |
| 17-19                      | 133,186                | 25,539                       | 19  |                            | 0   | 25,539-                  | 19- |
| 18-20                      | 25,213                 | 24,813                       | 98  |                            | 0   | 24,813-                  | 98- |
| 19-21                      | 7,745                  |                              | 0   |                            | 0   |                          | 0   |
| 20-22                      | 8,385                  |                              | 0   |                            | 0   |                          | 0   |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      | 17,733                 | 14,888                       | 84  |                            | 0   | 14,888-                  | 84- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| 2007  |                        | 349-                         |     |                            |     | 349                      |      |
| 2008  | 10,400                 |                              | 0   |                            | 0   |                          | 0    |
| 2009  |                        |                              |     |                            |     |                          |      |
| 2010  |                        |                              |     |                            |     |                          |      |
| 2011  |                        |                              |     |                            |     |                          |      |
| 2012  | 702                    |                              | 0   |                            | 0   |                          | 0    |
| 2013  |                        |                              |     |                            |     |                          |      |
| 2014  |                        |                              |     |                            |     |                          |      |
| 2015  |                        |                              |     |                            |     |                          |      |
| 2016  | 21,322                 |                              | 0   |                            | 0   |                          | 0    |
| 2017  | 70,142                 | 28,697                       | 41  |                            | 0   | 28,697-                  | 41-  |
| 2018  | 2,214                  |                              | 0   |                            | 0   |                          | 0    |
| 2019  | 1,278                  | 5,700                        | 446 |                            | 0   | 5,700-                   | 446- |
| 2020  | 16,804                 |                              | 0   |                            | 0   |                          | 0    |
| 2021  | 99,467                 |                              | 0   |                            | 0   |                          | 0    |
| 2022  | 6,765                  |                              | 0   |                            | 0   |                          | 0    |
| TOTAL | 229,095                | 34,048                       | 15  |                            | 0   | 34,048-                  | 15-  |

## THREE-YEAR MOVING AVERAGES

|       |        |        |    |  |   |         |     |
|-------|--------|--------|----|--|---|---------|-----|
| 07-09 | 3,467  | 116-   | 3- |  | 0 | 116     | 3   |
| 08-10 | 3,467  |        | 0  |  | 0 |         | 0   |
| 09-11 |        |        |    |  |   |         |     |
| 10-12 | 234    |        | 0  |  | 0 |         | 0   |
| 11-13 | 234    |        | 0  |  | 0 |         | 0   |
| 12-14 | 234    |        | 0  |  | 0 |         | 0   |
| 13-15 |        |        |    |  |   |         |     |
| 14-16 | 7,107  |        | 0  |  | 0 |         | 0   |
| 15-17 | 30,488 | 9,566  | 31 |  | 0 | 9,566-  | 31- |
| 16-18 | 31,226 | 9,566  | 31 |  | 0 | 9,566-  | 31- |
| 17-19 | 24,545 | 11,466 | 47 |  | 0 | 11,466- | 47- |
| 18-20 | 6,765  | 1,900  | 28 |  | 0 | 1,900-  | 28- |
| 19-21 | 39,183 | 1,900  | 5  |  | 0 | 1,900-  | 5-  |
| 20-22 | 41,012 |        | 0  |  | 0 |         | 0   |

## FIVE-YEAR AVERAGE

|       |        |       |   |  |   |        |    |
|-------|--------|-------|---|--|---|--------|----|
| 18-22 | 25,306 | 1,140 | 5 |  | 0 | 1,140- | 5- |
|-------|--------|-------|---|--|---|--------|----|

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 356.00 PURIFICATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| 1999  | 45,000                 | 11,314                       | 25  |                            | 0   | 11,314-                  | 25-  |
| 2000  |                        |                              |     |                            |     |                          |      |
| 2001  |                        |                              |     |                            |     |                          |      |
| 2002  |                        |                              |     |                            |     |                          |      |
| 2003  |                        |                              |     |                            |     |                          |      |
| 2004  |                        |                              |     |                            |     |                          |      |
| 2005  |                        |                              |     |                            |     |                          |      |
| 2006  |                        |                              |     |                            |     |                          |      |
| 2007  |                        | 2,943                        |     |                            |     | 2,943-                   |      |
| 2008  | 75,000                 | 2,521                        | 3   |                            | 0   | 2,521-                   | 3-   |
| 2009  |                        |                              |     |                            |     |                          |      |
| 2010  |                        |                              |     |                            |     |                          |      |
| 2011  | 36,000                 |                              | 0   |                            | 0   |                          | 0    |
| 2012  | 3,762                  |                              | 0   |                            | 0   |                          | 0    |
| 2013  | 39,038                 |                              | 0   |                            | 0   |                          | 0    |
| 2014  | 5,595                  |                              | 0   |                            | 0   |                          | 0    |
| 2015  | 45,000                 |                              | 0   |                            | 0   |                          | 0    |
| 2016  | 86,617                 |                              | 0   |                            | 0   |                          | 0    |
| 2017  | 18,184                 | 106,512                      | 586 |                            | 0   | 106,512-                 | 586- |
| 2018  | 7,910                  | 9,163                        | 116 |                            | 0   | 9,163-                   | 116- |
| 2019  | 43,346                 |                              | 0   |                            | 0   |                          | 0    |
| 2020  | 60,348                 |                              | 0   |                            | 0   |                          | 0    |
| 2021  | 42,221                 |                              | 0   |                            | 0   |                          | 0    |
| 2022  | 14,663                 |                              | 0   |                            | 0   |                          | 0    |
| TOTAL | 522,684                | 132,453                      | 25  |                            | 0   | 132,453-                 | 25-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 356.00 PURIFICATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 13-15                      | 29,878                 |                              | 0   |                            | 0   |                          | 0    |
| 14-16                      | 45,737                 |                              | 0   |                            | 0   |                          | 0    |
| 15-17                      | 49,934                 | 35,504                       | 71  |                            | 0   | 35,504-                  | 71-  |
| 16-18                      | 37,571                 | 38,558                       | 103 |                            | 0   | 38,558-                  | 103- |
| 17-19                      | 23,147                 | 38,558                       | 167 |                            | 0   | 38,558-                  | 167- |
| 18-20                      | 37,201                 | 3,054                        | 8   |                            | 0   | 3,054-                   | 8-   |
| 19-21                      | 48,638                 |                              | 0   |                            | 0   |                          | 0    |
| 20-22                      | 39,077                 |                              | 0   |                            | 0   |                          | 0    |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 18-22                      | 33,698                 | 1,833                        | 5   |                            | 0   | 1,833-                   | 5-   |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| 1999  | 15,000                 | 34,238                       | 228 |                            | 0   | 34,238-                  | 228- |
| 2000  | 24,308                 | 11,558                       | 48  |                            | 0   | 11,558-                  | 48-  |
| 2001  |                        |                              |     |                            |     |                          |      |
| 2002  | 4,032                  | 3,088                        | 77  |                            | 0   | 3,088-                   | 77-  |
| 2003  |                        |                              |     |                            |     |                          |      |
| 2004  | 12,364                 |                              | 0   |                            | 0   |                          | 0    |
| 2005  |                        |                              |     |                            |     |                          |      |
| 2006  |                        |                              |     |                            |     |                          |      |
| 2007  |                        |                              |     |                            |     |                          |      |
| 2008  | 98,558                 | 590-                         | 1-  |                            | 0   | 590                      | 1    |
| 2009  | 10,000                 |                              | 0   |                            | 0   |                          | 0    |
| 2010  |                        | 2,470                        |     |                            |     | 2,470-                   |      |
| 2011  |                        |                              |     |                            |     |                          |      |
| 2012  |                        |                              |     |                            |     |                          |      |
| 2013  |                        |                              |     |                            |     |                          |      |
| 2014  | 3,600                  |                              | 0   |                            | 0   |                          | 0    |
| 2015  | 900                    | 11,555                       |     |                            | 0   | 11,555-                  |      |
| 2016  | 22,677                 |                              | 0   |                            | 0   |                          | 0    |
| 2017  | 17,779                 |                              | 0   |                            | 0   |                          | 0    |
| 2018  |                        | 8,515                        |     |                            |     | 8,515-                   |      |
| 2019  | 6,512                  | 4,181                        | 64  |                            | 0   | 4,181-                   | 64-  |
| 2020  |                        |                              |     |                            |     |                          |      |
| 2021  |                        |                              |     |                            |     |                          |      |
| 2022  |                        |                              |     |                            |     |                          |      |
| TOTAL | 215,729                | 75,015                       | 35  |                            | 0   | 75,015-                  | 35-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 13-15                      | 1,500                  | 3,852                        | 257 |                            | 0   | 3,852-                   | 257- |
| 14-16                      | 9,059                  | 3,852                        | 43  |                            | 0   | 3,852-                   | 43-  |
| 15-17                      | 13,785                 | 3,852                        | 28  |                            | 0   | 3,852-                   | 28-  |
| 16-18                      | 13,485                 | 2,838                        | 21  |                            | 0   | 2,838-                   | 21-  |
| 17-19                      | 8,097                  | 4,232                        | 52  |                            | 0   | 4,232-                   | 52-  |
| 18-20                      | 2,171                  | 4,232                        | 195 |                            | 0   | 4,232-                   | 195- |
| 19-21                      | 2,171                  | 1,394                        | 64  |                            | 0   | 1,394-                   | 64-  |
| 20-22                      |                        |                              |     |                            |     |                          |      |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 18-22                      | 1,302                  | 2,539                        | 195 |                            | 0   | 2,539-                   | 195- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 362.10 GAS HOLDERS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| 2003  | 1,834,536              |                              | 0   |                            | 0   |                          | 0   |
| 2004  |                        |                              |     |                            |     |                          |     |
| 2005  |                        |                              |     |                            |     |                          |     |
| 2006  |                        |                              |     |                            |     |                          |     |
| 2007  |                        |                              |     |                            |     |                          |     |
| 2008  |                        |                              |     |                            |     |                          |     |
| 2009  |                        |                              |     |                            |     |                          |     |
| 2010  |                        |                              |     |                            |     |                          |     |
| 2011  |                        |                              |     |                            |     |                          |     |
| 2012  |                        |                              |     |                            |     |                          |     |
| 2013  |                        |                              |     |                            |     |                          |     |
| 2014  |                        |                              |     |                            |     |                          |     |
| 2015  |                        |                              |     |                            |     |                          |     |
| 2016  |                        |                              |     |                            |     |                          |     |
| 2017  |                        | 1,603                        |     |                            |     | 1,603-                   |     |
| 2018  | 17,924                 | 2,527                        | 14  |                            | 0   | 2,527-                   | 14- |
| 2019  |                        | 4,717                        |     |                            |     | 4,717-                   |     |
| 2020  |                        |                              |     |                            |     |                          |     |
| 2021  | 2,000                  |                              | 0   |                            | 0   |                          | 0   |
| 2022  | 746,838                |                              | 0   |                            | 0   |                          | 0   |
| TOTAL | 2,601,298              | 8,847                        | 0   |                            | 0   | 8,847-                   | 0   |

## THREE-YEAR MOVING AVERAGES

|       |         |       |    |  |   |        |     |
|-------|---------|-------|----|--|---|--------|-----|
| 03-05 | 611,512 |       | 0  |  | 0 |        | 0   |
| 04-06 |         |       |    |  |   |        |     |
| 05-07 |         |       |    |  |   |        |     |
| 06-08 |         |       |    |  |   |        |     |
| 07-09 |         |       |    |  |   |        |     |
| 08-10 |         |       |    |  |   |        |     |
| 09-11 |         |       |    |  |   |        |     |
| 10-12 |         |       |    |  |   |        |     |
| 11-13 |         |       |    |  |   |        |     |
| 12-14 |         |       |    |  |   |        |     |
| 13-15 |         |       |    |  |   |        |     |
| 14-16 |         |       |    |  |   |        |     |
| 15-17 |         | 534   |    |  |   | 534-   |     |
| 16-18 | 5,975   | 1,377 | 23 |  | 0 | 1,377- | 23- |
| 17-19 | 5,975   | 2,949 | 49 |  | 0 | 2,949- | 49- |
| 18-20 | 5,975   | 2,415 | 40 |  | 0 | 2,415- | 40- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 362.10 GAS HOLDERS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 19-21                      | 667                    | 1,572                        | 236 |                            | 0   | 1,572-                   | 236- |
| 20-22                      | 249,613                |                              | 0   |                            | 0   |                          | 0    |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 18-22                      | 153,352                | 1,449                        | 1   |                            | 0   | 1,449-                   | 1-   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 363.00 THROUGH 363.50 OTHER STORAGE EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| 1999  | 4,000                  | 932                          | 23  |                            | 0   | 932-                     | 23-  |
| 2000  | 2,250                  | 895                          | 40  |                            | 0   | 895-                     | 40-  |
| 2001  | 18,290                 |                              | 0   |                            | 0   |                          | 0    |
| 2002  |                        |                              |     |                            |     |                          |      |
| 2003  | 717,629                | 291                          | 0   |                            | 0   | 291-                     | 0    |
| 2004  | 157,778                |                              | 0   |                            | 0   |                          | 0    |
| 2005  | 20,557                 |                              | 0   |                            | 0   |                          | 0    |
| 2006  |                        | 1,534-                       |     |                            |     | 1,534                    |      |
| 2007  |                        |                              |     |                            |     |                          |      |
| 2008  | 383,033                | 2,925                        | 1   |                            | 0   | 2,925-                   | 1-   |
| 2009  |                        |                              |     |                            |     |                          |      |
| 2010  | 952,722                |                              | 0   |                            | 0   |                          | 0    |
| 2011  | 45,000                 |                              | 0   |                            | 0   |                          | 0    |
| 2012  |                        |                              |     |                            |     |                          |      |
| 2013  | 37,938                 | 16                           | 0   | 16                         | 0   |                          | 0    |
| 2014  |                        |                              |     |                            |     |                          |      |
| 2015  | 128,852                |                              | 0   |                            | 0   |                          | 0    |
| 2016  | 28,501                 |                              | 0   |                            | 0   |                          | 0    |
| 2017  | 45,716                 | 34,141                       | 75  |                            | 0   | 34,141-                  | 75-  |
| 2018  | 91,704                 | 113,846                      | 124 |                            | 0   | 113,846-                 | 124- |
| 2019  | 159,332                | 299-                         | 0   |                            | 0   | 299                      | 0    |
| 2020  |                        |                              |     |                            |     |                          |      |
| 2021  | 149,774                |                              | 0   |                            | 0   |                          | 0    |
| 2022  | 65,286                 | 304,361                      | 466 |                            | 0   | 304,361-                 | 466- |
| TOTAL | 3,008,361              | 455,575                      | 15  | 16                         | 0   | 455,560-                 | 15-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 363.00 THROUGH 363.50 OTHER STORAGE EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |      |
| 13-15                      | 55,597                 |                    | 5   | 0                | 5   | 0              | 0    |
| 14-16                      | 52,451                 |                    |     | 0                |     | 0              | 0    |
| 15-17                      | 67,690                 | 11,380             | 17  |                  |     | 11,380-        | 17-  |
| 16-18                      | 55,307                 | 49,329             | 89  |                  |     | 49,329-        | 89-  |
| 17-19                      | 98,917                 | 49,230             | 50  |                  |     | 49,230-        | 50-  |
| 18-20                      | 83,678                 | 37,849             | 45  |                  |     | 37,849-        | 45-  |
| 19-21                      | 103,035                | 100-               | 0   |                  |     | 100            | 0    |
| 20-22                      | 71,687                 | 101,454            | 142 |                  |     | 101,454-       | 142- |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |      |
| 18-22                      | 93,219                 | 83,582             | 90  |                  |     | 83,582-        | 90-  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| 1999  | 2,129                  | 3,206                        | 151 |                            | 0   | 3,206-                   | 151- |
| 2000  |                        |                              |     |                            |     |                          |      |
| 2001  |                        | 1,897                        |     |                            |     | 1,897-                   |      |
| 2002  |                        |                              |     |                            |     |                          |      |
| 2003  | 40,385                 | 4,164                        | 10  |                            | 0   | 4,164-                   | 10-  |
| 2004  |                        |                              |     |                            |     |                          |      |
| 2005  | 1,290                  |                              | 0   |                            | 0   |                          | 0    |
| 2006  |                        |                              |     |                            |     |                          |      |
| 2007  | 1,652                  | 21,225                       |     |                            | 0   | 21,225-                  |      |
| 2008  |                        |                              |     |                            |     |                          |      |
| 2009  |                        |                              |     |                            |     |                          |      |
| 2010  |                        |                              |     |                            |     |                          |      |
| 2011  |                        |                              |     |                            |     |                          |      |
| 2012  |                        |                              |     |                            |     |                          |      |
| 2013  |                        |                              |     |                            |     |                          |      |
| 2014  |                        |                              |     |                            |     |                          |      |
| 2015  | 327                    |                              | 0   |                            | 0   |                          | 0    |
| 2016  | 4,145                  |                              | 0   |                            | 0   |                          | 0    |
| 2017  | 53,097                 |                              | 0   |                            | 0   |                          | 0    |
| 2018  | 8,674                  | 27,870                       | 321 |                            | 0   | 27,870-                  | 321- |
| 2019  | 50,872                 |                              | 0   |                            | 0   |                          | 0    |
| 2020  |                        |                              |     |                            |     |                          |      |
| 2021  |                        |                              |     |                            |     |                          |      |
| 2022  |                        |                              |     |                            |     |                          |      |
| TOTAL | 162,570                | 58,362                       | 36  |                            | 0   | 58,362-                  | 36-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 13-15                      | 109                    |                              | 0   |                            | 0   |                          | 0   |
| 14-16                      | 1,491                  |                              | 0   |                            | 0   |                          | 0   |
| 15-17                      | 19,190                 |                              | 0   |                            | 0   |                          | 0   |
| 16-18                      | 21,972                 | 9,290                        | 42  |                            | 0   | 9,290-                   | 42- |
| 17-19                      | 37,548                 | 9,290                        | 25  |                            | 0   | 9,290-                   | 25- |
| 18-20                      | 19,849                 | 9,290                        | 47  |                            | 0   | 9,290-                   | 47- |
| 19-21                      | 16,957                 |                              | 0   |                            | 0   |                          | 0   |
| 20-22                      |                        |                              |     |                            |     |                          |     |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      | 11,909                 | 5,574                        | 47  |                            | 0   | 5,574-                   | 47- |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 367.00 MAINS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1999  | 86,264                 | 206,708            | 240 | 75,948           | 88  | 130,760-       | 152- |
| 2000  | 25,456                 | 37,514             | 147 | 14,221           | 56  | 23,293-        | 92-  |
| 2001  | 6,630                  | 34,739             | 524 |                  | 0   | 34,739-        | 524- |
| 2002  |                        | 17,405             |     |                  |     | 17,405-        |      |
| 2003  | 331,207                | 18,837             | 6   | 566              | 0   | 18,271-        | 6-   |
| 2004  | 95,431                 |                    | 0   |                  | 0   |                | 0    |
| 2005  | 141,915                | 16,586             | 12  | 2,441            | 2   | 14,145-        | 10-  |
| 2006  | 39,489                 | 241,213            | 611 | 2,511            | 6   | 238,702-       | 604- |
| 2007  | 119,463                | 75,395             | 63  |                  | 0   | 75,395-        | 63-  |
| 2008  | 109,765                | 97,808             | 89  |                  | 0   | 97,808-        | 89-  |
| 2009  | 164,613                | 16,858             | 10  | 1,934            | 1   | 14,923-        | 9-   |
| 2010  | 83,860                 | 327,726            | 391 | 24,058           | 29  | 303,667-       | 362- |
| 2011  | 331,132                | 120,321            | 36  |                  | 0   | 120,321-       | 36-  |
| 2012  | 203,826                | 309,551            | 152 |                  | 0   | 309,551-       | 152- |
| 2013  | 90,773                 | 436,936            | 481 | 3,488            | 4   | 433,448-       | 478- |
| 2014  | 40,705                 | 230,304            | 566 | 10,613           | 26  | 219,691-       | 540- |
| 2015  | 231,861                | 287,376            | 124 | 65,925           | 28  | 221,451-       | 96-  |
| 2016  | 388,751                | 1,343,831          | 346 | 10,388           | 3   | 1,333,443-     | 343- |
| 2017  | 744,654                | 821,442            | 110 |                  | 0   | 821,442-       | 110- |
| 2018  | 123,435                | 85,361             | 69  |                  | 0   | 85,361-        | 69-  |
| 2019  | 615,134                | 2,330              | 0   |                  | 0   | 2,330-         | 0    |
| 2020  | 160,056                | 8,618,099          |     |                  | 0   | 8,618,099-     |      |
| 2021  | 272,042                | 898,998            | 330 |                  | 0   | 898,998-       | 330- |
| 2022  | 113,502                | 367,462            | 324 |                  | 0   | 367,462-       | 324- |
| TOTAL | 4,519,965              | 14,612,799         | 323 | 212,094          | 5   | 14,400,705-    | 319- |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 367.00 MAINS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 13-15                      | 121,113                | 318,205                      | 263 | 26,675                     | 22  | 291,530-                 | 241- |
| 14-16                      | 220,439                | 620,504                      | 281 | 28,976                     | 13  | 591,528-                 | 268- |
| 15-17                      | 455,089                | 817,550                      | 180 | 25,438                     | 6   | 792,112-                 | 174- |
| 16-18                      | 418,947                | 750,211                      | 179 | 3,463                      | 1   | 746,749-                 | 178- |
| 17-19                      | 494,408                | 303,044                      | 61  |                            | 0   | 303,044-                 | 61-  |
| 18-20                      | 299,542                | 2,901,930                    | 969 |                            | 0   | 2,901,930-               | 969- |
| 19-21                      | 349,077                | 3,173,142                    | 909 |                            | 0   | 3,173,142-               | 909- |
| 20-22                      | 181,867                | 3,294,853                    |     |                            | 0   | 3,294,853-               |      |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 18-22                      | 256,834                | 1,994,450                    | 777 |                            | 0   | 1,994,450-               | 777- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1999  | 35,443                 | 86,302             | 243 | 60               | 0   | 86,242-        | 243- |
| 2000  | 12,730                 | 95,760             | 752 | 8,508            | 67  | 87,252-        | 685- |
| 2001  | 1,656                  | 11,638             | 703 | 1,638            | 99  | 10,000-        | 604- |
| 2002  | 5,963                  | 42,718             | 716 | 6,295            | 106 | 36,422-        | 611- |
| 2003  | 130,110                | 3,814-             | 3-  |                  | 0   | 3,814          | 3    |
| 2004  | 308,992                | 46,352             | 15  |                  | 0   | 46,352-        | 15-  |
| 2005  | 49,570                 | 3,092              | 6   |                  | 0   | 3,092-         | 6-   |
| 2006  | 32,227                 | 27,807             | 86  |                  | 0   | 27,807-        | 86-  |
| 2007  | 248,228                | 42,257             | 17  |                  | 0   | 42,257-        | 17-  |
| 2008  | 148,385                | 13,115             | 9   |                  | 0   | 13,115-        | 9-   |
| 2009  | 5,336                  | 14,392             | 270 |                  | 0   | 14,392-        | 270- |
| 2010  | 6,488-                 | 49                 | 1-  |                  | 0   | 49-            | 1    |
| 2011  | 2,211                  | 125                | 6   |                  | 0   | 125-           | 6-   |
| 2012  | 47,704                 | 26,517             | 56  |                  | 0   | 26,517-        | 56-  |
| 2013  | 1,422                  | 1,548              | 109 |                  | 0   | 1,548-         | 109- |
| 2014  | 65,470                 | 3,372              | 5   |                  | 0   | 3,372-         | 5-   |
| 2015  | 116,875                | 93,026             | 80  | 2                | 0   | 93,025-        | 80-  |
| 2016  | 293,639                | 179,494            | 61  | 9,136            | 3   | 170,358-       | 58-  |
| 2017  | 1,183,099              | 206,347            | 17  |                  | 0   | 206,347-       | 17-  |
| 2018  | 259,276                | 383,946            | 148 |                  | 0   | 383,946-       | 148- |
| 2019  | 260,857                | 40,702             | 16  |                  | 0   | 40,702-        | 16-  |
| 2020  | 274,102                | 8,806              | 3   |                  | 0   | 8,806-         | 3-   |
| 2021  | 196,779                | 44,066             | 22  |                  | 0   | 44,066-        | 22-  |
| 2022  | 44,925                 | 24,073             | 54  |                  | 0   | 24,073-        | 54-  |
| TOTAL | 3,718,513              | 1,391,690          | 37  | 25,638           | 1   | 1,366,052-     | 37-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |     |
| 13-15                      | 61,256                 | 32,649             | 53  | 1                | 0   | 32,648-        | 53- |
| 14-16                      | 158,662                | 91,964             | 58  | 3,046            | 2   | 88,918-        | 56- |
| 15-17                      | 531,205                | 159,622            | 30  | 3,046            | 1   | 156,576-       | 29- |
| 16-18                      | 578,671                | 256,595            | 44  | 3,045            | 1   | 253,550-       | 44- |
| 17-19                      | 567,744                | 210,331            | 37  |                  | 0   | 210,331-       | 37- |
| 18-20                      | 264,745                | 144,485            | 55  |                  | 0   | 144,485-       | 55- |
| 19-21                      | 243,912                | 31,191             | 13  |                  | 0   | 31,191-        | 13- |
| 20-22                      | 171,935                | 25,649             | 15  |                  | 0   | 25,649-        | 15- |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |     |
| 18-22                      | 207,188                | 100,319            | 48  |                  | 0   | 100,319-       | 48- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 371.00 OTHER EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| 2016                       | 792                    |                              | 0   |                            | 0   |                          | 0   |
| 2017                       | 898                    |                              | 0   |                            | 0   |                          | 0   |
| 2018                       |                        |                              |     |                            |     |                          |     |
| 2019                       |                        |                              |     |                            |     |                          |     |
| 2020                       |                        |                              |     |                            |     |                          |     |
| 2021                       |                        |                              |     |                            |     |                          |     |
| 2022                       |                        |                              |     |                            |     |                          |     |
| TOTAL                      | 1,690                  |                              | 0   |                            | 0   |                          | 0   |
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 16-18                      | 563                    |                              | 0   |                            | 0   |                          | 0   |
| 17-19                      | 299                    |                              | 0   |                            | 0   |                          | 0   |
| 18-20                      |                        |                              |     |                            |     |                          |     |
| 19-21                      |                        |                              |     |                            |     |                          |     |
| 20-22                      |                        |                              |     |                            |     |                          |     |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      |                        |                              |     |                            |     |                          |     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 2000  | 1,364                  | 706                | 52  |                  | 0   | 706-           | 52-  |
| 2001  | 12,907                 |                    | 0   |                  | 0   |                | 0    |
| 2002  |                        |                    |     |                  |     |                |      |
| 2003  |                        |                    |     |                  |     |                |      |
| 2004  | 1,904                  |                    | 0   |                  | 0   |                | 0    |
| 2005  | 13,103                 |                    | 0   |                  | 0   |                | 0    |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  | 1,320                  |                    | 0   |                  | 0   |                | 0    |
| 2008  | 3,941                  | 21,236             | 539 | 53               | 1   | 21,183-        | 537- |
| 2009  | 24,966                 |                    | 0   |                  | 0   |                | 0    |
| 2010  |                        |                    |     |                  |     |                |      |
| 2011  | 9,732                  |                    | 0   |                  | 0   |                | 0    |
| 2012  | 9,600                  |                    | 0   |                  | 0   |                | 0    |
| 2013  | 9,440                  |                    | 0   |                  | 0   |                | 0    |
| 2014  | 9,602                  |                    | 0   |                  | 0   |                | 0    |
| 2015  | 4,245                  | 2,930              | 69  | 28               | 1   | 2,902-         | 68-  |
| 2016  | 13,358                 | 16,569             | 124 |                  | 0   | 16,569-        | 124- |
| 2017  | 19,904                 | 4,548              | 23  |                  | 0   | 4,548-         | 23-  |
| 2018  | 24,466                 | 1,346              | 6   |                  | 0   | 1,346-         | 6-   |
| 2019  |                        |                    |     |                  |     |                |      |
| 2020  | 9,782                  | 6,355              | 65  |                  | 0   | 6,355-         | 65-  |
| 2021  | 41,509                 | 35,074             | 84  |                  | 0   | 35,074-        | 84-  |
| 2022  | 1,500                  | 8,067              | 538 |                  | 0   | 8,067-         | 538- |
| TOTAL | 212,645                | 96,831             | 46  | 81               | 0   | 96,751-        | 45-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 15-17                      | 12,503                 | 8,016                        | 64  | 9                          | 0   | 8,006-                   | 64- |
| 16-18                      | 19,243                 | 7,488                        | 39  |                            | 0   | 7,488-                   | 39- |
| 17-19                      | 14,790                 | 1,965                        | 13  |                            | 0   | 1,965-                   | 13- |
| 18-20                      | 11,416                 | 2,567                        | 22  |                            | 0   | 2,567-                   | 22- |
| 19-21                      | 17,097                 | 13,810                       | 81  |                            | 0   | 13,810-                  | 81- |
| 20-22                      | 17,597                 | 16,499                       | 94  |                            | 0   | 16,499-                  | 94- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      | 15,451                 | 10,168                       | 66  |                            | 0   | 10,168-                  | 66- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 376.10 AND 376.20 MAINS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1999  | 1,312,629              | 966,828            | 74  | 1,761-           | 0   | 968,590-       | 74-  |
| 2000  | 1,472,022              | 1,553,056          | 106 | 55,138           | 4   | 1,497,918-     | 102- |
| 2001  | 1,010,847              | 1,253,393          | 124 | 73,090           | 7   | 1,180,304-     | 117- |
| 2002  | 711,329                | 742,192            | 104 | 165,460          | 23  | 576,731-       | 81-  |
| 2003  | 717,813                | 907,313            | 126 | 24,889           | 3   | 882,423-       | 123- |
| 2004  | 1,136,331              | 120,951            | 11  | 6,859            | 1   | 114,092-       | 10-  |
| 2005  | 1,039,655              | 543,392            | 52  | 12,725           | 1   | 530,667-       | 51-  |
| 2006  | 1,312,980              | 1,271,715          | 97  | 91,558           | 7   | 1,180,157-     | 90-  |
| 2007  | 1,802,207              | 2,824,153          | 157 | 133,278          | 7   | 2,690,876-     | 149- |
| 2008  | 1,352,562              | 761,351            | 56  | 11,611           | 1   | 749,740-       | 55-  |
| 2009  | 1,343,702              | 1,067,204          | 79  | 9,924            | 1   | 1,057,280-     | 79-  |
| 2010  | 1,279,860              | 589,783            | 46  | 167,979          | 13  | 421,804-       | 33-  |
| 2011  | 563,538                | 1,141,664          | 203 | 81,000           | 14  | 1,060,665-     | 188- |
| 2012  | 1,360,075              | 1,164,261          | 86  | 7,160            | 1   | 1,157,102-     | 85-  |
| 2013  | 1,363,342              | 995,923            | 73  | 57,677           | 4   | 938,246-       | 69-  |
| 2014  | 1,224,258              | 445,053            | 36  | 129,535          | 11  | 315,518-       | 26-  |
| 2015  | 1,077,393              | 1,655,349          | 154 | 54,114           | 5   | 1,601,235-     | 149- |
| 2016  | 1,335,675              | 1,564,147          | 117 | 34,586           | 3   | 1,529,561-     | 115- |
| 2017  | 1,255,839              | 2,854,122          | 227 | 107,773          | 9   | 2,746,349-     | 219- |
| 2018  | 1,102,662              | 1,867,323          | 169 |                  | 0   | 1,867,323-     | 169- |
| 2019  | 923,730                | 2,452,333          | 265 |                  | 0   | 2,452,333-     | 265- |
| 2020  | 666,751                | 5,724,866          | 859 |                  | 0   | 5,724,866-     | 859- |
| 2021  | 2,046,842              | 1,984,569          | 97  |                  | 0   | 1,984,569-     | 97-  |
| 2022  | 1,635,344              | 2,989,824          | 183 |                  | 0   | 2,989,824-     | 183- |
| TOTAL | 29,047,386             | 37,440,766         | 129 | 1,222,596        | 4   | 36,218,170-    | 125- |

## THREE-YEAR MOVING AVERAGES

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 376.10 AND 376.20 MAINS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 13-15                      | 1,221,664              | 1,032,108                    | 84  | 80,442                     | 7   | 951,666-                 | 78-  |
| 14-16                      | 1,212,442              | 1,221,516                    | 101 | 72,745                     | 6   | 1,148,771-               | 95-  |
| 15-17                      | 1,222,969              | 2,024,539                    | 166 | 65,491                     | 5   | 1,959,048-               | 160- |
| 16-18                      | 1,231,392              | 2,095,197                    | 170 | 47,453                     | 4   | 2,047,744-               | 166- |
| 17-19                      | 1,094,077              | 2,391,259                    | 219 | 35,924                     | 3   | 2,355,335-               | 215- |
| 18-20                      | 897,714                | 3,348,174                    | 373 |                            | 0   | 3,348,174-               | 373- |
| 19-21                      | 1,212,441              | 3,387,256                    | 279 |                            | 0   | 3,387,256-               | 279- |
| 20-22                      | 1,449,646              | 3,566,420                    | 246 |                            | 0   | 3,566,420-               | 246- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 18-22                      | 1,275,066              | 3,003,783                    | 236 |                            | 0   | 3,003,783-               | 236- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1999  | 166,761                | 32,388             | 19  |                  | 0   | 32,388-        | 19-  |
| 2000  | 280,613                | 111,619            | 40  | 15,142           | 5   | 96,478-        | 34-  |
| 2001  | 389,022                | 151,219            | 39  | 50,004           | 13  | 101,216-       | 26-  |
| 2002  | 120,001                | 82,795             | 69  | 11,427           | 10  | 71,367-        | 59-  |
| 2003  | 379,839                | 146,262            | 39  | 11,460           | 3   | 134,802-       | 35-  |
| 2004  | 206,191                | 97,258             | 47  | 73,092           | 35  | 24,166-        | 12-  |
| 2005  | 234,876                | 19,712             | 8   | 3,095            | 1   | 16,617-        | 7-   |
| 2006  | 103,639                | 126,193            | 122 | 10,252           | 10  | 115,941-       | 112- |
| 2007  | 115,884                | 237,205            | 205 | 9,752            | 8   | 227,454-       | 196- |
| 2008  | 165,701                | 9,755              | 6   | 3,542            | 2   | 6,213-         | 4-   |
| 2009  | 61,087                 | 24,791             | 41  | 8,137            | 13  | 16,655-        | 27-  |
| 2010  | 66-                    | 1,050              |     | 16               | 25- | 1,033-         |      |
| 2011  | 167,041                | 22,913             | 14  | 6                | 0   | 22,907-        | 14-  |
| 2012  | 44,576                 | 31,197             | 70  | 1,731            | 4   | 29,466-        | 66-  |
| 2013  | 142,882                | 110,168            | 77  | 2,675            | 2   | 107,493-       | 75-  |
| 2014  | 60,546                 | 126,650            | 209 | 2,755            | 5   | 123,895-       | 205- |
| 2015  | 298,000                | 81,895             | 27  | 10,938           | 4   | 70,958-        | 24-  |
| 2016  | 181,302                | 156,313            | 86  | 19,185           | 11  | 137,128-       | 76-  |
| 2017  | 1,768,617              | 587,371            | 33  |                  | 0   | 587,371-       | 33-  |
| 2018  | 293,154                | 174,980            | 60  |                  | 0   | 174,980-       | 60-  |
| 2019  | 219,505                | 179,877            | 82  |                  | 0   | 179,877-       | 82-  |
| 2020  | 270,359                | 101,345            | 37  |                  | 0   | 101,345-       | 37-  |
| 2021  | 203,362                | 81,680             | 40  |                  | 0   | 81,680-        | 40-  |
| 2022  | 323,716                | 25,379             | 8   |                  | 0   | 25,379-        | 8-   |
| TOTAL | 6,196,606              | 2,720,017          | 44  | 233,210          | 4   | 2,486,807-     | 40-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |     |
| 13-15                      | 167,143                | 106,238            | 64  | 5,456            | 3   | 100,782-       | 60- |
| 14-16                      | 179,949                | 121,620            | 68  | 10,960           | 6   | 110,660-       | 61- |
| 15-17                      | 749,306                | 275,193            | 37  | 10,041           | 1   | 265,152-       | 35- |
| 16-18                      | 747,691                | 306,221            | 41  | 6,395            | 1   | 299,826-       | 40- |
| 17-19                      | 760,425                | 314,076            | 41  |                  | 0   | 314,076-       | 41- |
| 18-20                      | 261,006                | 152,067            | 58  |                  | 0   | 152,067-       | 58- |
| 19-21                      | 231,075                | 120,967            | 52  |                  | 0   | 120,967-       | 52- |
| 20-22                      | 265,812                | 69,468             | 26  |                  | 0   | 69,468-        | 26- |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |     |
| 18-22                      | 262,019                | 112,652            | 43  |                  | 0   | 112,652-       | 43- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 380.10 AND 380.20 SERVICES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1999  | 891,492                | 1,370,128          | 154 | 67,508           | 8   | 1,302,620-     | 146- |
| 2000  | 1,247,270              | 2,048,156          | 164 | 12,106           | 1   | 2,036,050-     | 163- |
| 2001  | 1,153,608              | 1,940,557          | 168 | 19,715           | 2   | 1,920,842-     | 167- |
| 2002  | 3,533,793              | 1,512,272          | 43  | 13,932           | 0   | 1,498,340-     | 42-  |
| 2003  | 1,106,929              | 1,570,976          | 142 | 23,501           | 2   | 1,547,475-     | 140- |
| 2004  | 1,442,936              | 1,483,380          | 103 | 3,121            | 0   | 1,480,259-     | 103- |
| 2005  | 2,464,454              | 1,772,066          | 72  | 30,553           | 1   | 1,741,513-     | 71-  |
| 2006  | 1,537,930              | 2,210,947          | 144 | 5,148            | 0   | 2,205,799-     | 143- |
| 2007  | 1,450,053              | 1,768,169          | 122 | 49               | 0   | 1,768,119-     | 122- |
| 2008  | 1,831,050              | 2,230,858          | 122 | 3,248            | 0   | 2,227,610-     | 122- |
| 2009  | 1,692,173              | 2,273,855          | 134 | 88,072           | 5   | 2,185,784-     | 129- |
| 2010  | 1,784,574              | 1,789,845          | 100 | 10,525           | 1   | 1,779,319-     | 100- |
| 2011  | 1,980,220              | 2,980,836          | 151 | 67,473           | 3   | 2,913,362-     | 147- |
| 2012  | 2,159,797              | 3,698,320          | 171 | 8,080            | 0   | 3,690,240-     | 171- |
| 2013  | 1,942,329              | 4,136,970          | 213 | 33,726           | 2   | 4,103,245-     | 211- |
| 2014  | 1,868,275              | 3,643,618          | 195 | 76,116           | 4   | 3,567,503-     | 191- |
| 2015  | 2,586,686              | 7,142,146          | 276 | 64,753           | 3   | 7,077,392-     | 274- |
| 2016  | 4,033,488              | 12,239,793         | 303 | 67,247           | 2   | 12,172,546-    | 302- |
| 2017  | 3,512,646              | 9,227,094          | 263 | 46,384           | 1   | 9,180,710-     | 261- |
| 2018  | 2,436,889              | 7,975,161          | 327 |                  | 0   | 7,975,161-     | 327- |
| 2019  | 2,504,841              | 8,821,818          | 352 |                  | 0   | 8,821,818-     | 352- |
| 2020  | 3,762,683              | 17,426,940         | 463 |                  | 0   | 17,426,940-    | 463- |
| 2021  | 2,067,724              | 8,397,443          | 406 |                  | 0   | 8,397,443-     | 406- |
| 2022  | 2,621,450              | 14,669,130         | 560 |                  | 0   | 14,669,130-    | 560- |
| TOTAL | 51,613,289             | 122,330,476        | 237 | 641,257          | 1   | 121,689,219-   | 236- |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNTS 380.10 AND 380.20 SERVICES

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 13-15                      | 2,132,430              | 4,974,245                    | 233 | 58,198                     | 3   | 4,916,047-               | 231- |
| 14-16                      | 2,829,483              | 7,675,186                    | 271 | 69,372                     | 2   | 7,605,814-               | 269- |
| 15-17                      | 3,377,607              | 9,536,344                    | 282 | 59,462                     | 2   | 9,476,883-               | 281- |
| 16-18                      | 3,327,674              | 9,814,016                    | 295 | 37,877                     | 1   | 9,776,139-               | 294- |
| 17-19                      | 2,818,125              | 8,674,691                    | 308 | 15,461                     | 1   | 8,659,229-               | 307- |
| 18-20                      | 2,901,471              | 11,407,973                   | 393 |                            | 0   | 11,407,973-              | 393- |
| 19-21                      | 2,778,416              | 11,548,734                   | 416 |                            | 0   | 11,548,734-              | 416- |
| 20-22                      | 2,817,286              | 13,497,838                   | 479 |                            | 0   | 13,497,838-              | 479- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 18-22                      | 2,678,717              | 11,458,098                   | 428 |                            | 0   | 11,458,098-              | 428- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1999  | 287,328                | 3,868-             | 1-  | 5,193            | 2   | 9,061          | 3   |
| 2000  | 266,365                | 402                | 0   | 16,203           | 6   | 15,801         | 6   |
| 2001  | 472,173                | 74,920             | 16  | 20,698           | 4   | 54,221-        | 11- |
| 2002  | 713,003                | 1,063              | 0   | 55,639           | 8   | 54,577         | 8   |
| 2003  | 994,485                |                    | 0   | 3,565            | 0   | 3,565          | 0   |
| 2004  | 1,164,890              | 47,503             | 4   | 46,732           | 4   | 771-           | 0   |
| 2005  | 1,152,944              | 8,612              | 1   | 74,482           | 6   | 65,870         | 6   |
| 2006  | 1,425,348              | 5,252              | 0   | 84,826           | 6   | 79,575         | 6   |
| 2007  | 1,101,483              | 3,174-             | 0   | 68,552           | 6   | 71,726         | 7   |
| 2008  | 636,384                | 5,954-             | 1-  | 58,650           | 9   | 64,604         | 10  |
| 2009  | 1,831,759              | 208,481            | 11  | 33,881           | 2   | 174,600-       | 10- |
| 2010  | 1,220,002              | 30,683             | 3   | 25,204           | 2   | 5,479-         | 0   |
| 2011  | 587,602                | 234,642            | 40  | 18,859           | 3   | 215,782-       | 37- |
| 2012  | 2,073,156              | 122,633            | 6   | 22,470           | 1   | 100,163-       | 5-  |
| 2013  | 13,985,469             | 73,615             | 1   | 59,021           | 0   | 14,594-        | 0   |
| 2014  | 2,108,122              | 85,494             | 4   | 111,731          | 5   | 26,236         | 1   |
| 2015  | 2,138,019              | 116,848            | 5   | 109,359          | 5   | 7,489-         | 0   |
| 2016  | 2,528,114              | 306,713            | 12  | 73,453           | 3   | 233,259-       | 9-  |
| 2017  | 2,980,172              | 106,287            | 4   | 5,397            | 0   | 100,891-       | 3-  |
| 2018  | 2,690,042              | 208,324            | 8   |                  | 0   | 208,324-       | 8-  |
| 2019  | 2,609,834              | 244,033            | 9   |                  | 0   | 244,033-       | 9-  |
| 2020  | 3,065,019              | 287,396            | 9   |                  | 0   | 287,396-       | 9-  |
| 2021  | 2,700,655              | 257,177            | 10  |                  | 0   | 257,177-       | 10- |
| 2022  | 2,218,244              | 237,849            | 11  |                  | 0   | 237,849-       | 11- |
| TOTAL | 50,950,611             | 2,644,929          | 5   | 893,915          | 2   | 1,751,013-     | 3-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 381.00 METERS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 13-15                      | 6,077,203              | 91,986                       | 2   | 93,370                     | 2   | 1,384                    | 0   |
| 14-16                      | 2,258,085              | 169,685                      | 8   | 98,181                     | 4   | 71,504-                  | 3-  |
| 15-17                      | 2,548,768              | 176,616                      | 7   | 62,736                     | 2   | 113,880-                 | 4-  |
| 16-18                      | 2,732,776              | 207,108                      | 8   | 26,283                     | 1   | 180,825-                 | 7-  |
| 17-19                      | 2,760,016              | 186,215                      | 7   | 1,799                      | 0   | 184,416-                 | 7-  |
| 18-20                      | 2,788,298              | 246,584                      | 9   |                            | 0   | 246,584-                 | 9-  |
| 19-21                      | 2,791,836              | 262,868                      | 9   |                            | 0   | 262,868-                 | 9-  |
| 20-22                      | 2,661,306              | 260,807                      | 10  |                            | 0   | 260,807-                 | 10- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      | 2,656,759              | 246,956                      | 9   |                            | 0   | 246,956-                 | 9-  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 382.00 METER INSTALLATIONS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1999  | 176,001                | 65,709             | 37  | 38,237           | 22  | 27,472-        | 16-  |
| 2000  | 272,983                | 282,824            | 104 | 70,330           | 26  | 212,494-       | 78-  |
| 2001  | 258,787                | 412,629            | 159 | 76,456           | 30  | 336,173-       | 130- |
| 2002  | 213,261                | 281,904            | 132 | 62,319           | 29  | 219,585-       | 103- |
| 2003  | 248,539                | 246,931            | 99  | 45,759           | 18  | 201,172-       | 81-  |
| 2004  | 243,008                | 224,522            | 92  | 73,449           | 30  | 151,073-       | 62-  |
| 2005  | 238,066                | 224,472            | 94  | 84,664           | 36  | 139,808-       | 59-  |
| 2006  | 464,014                | 420,741            | 91  | 85,452           | 18  | 335,288-       | 72-  |
| 2007  | 423,966                | 281,036            | 66  | 81,911           | 19  | 199,126-       | 47-  |
| 2008  | 418,884                | 298,212            | 71  | 184,475          | 44  | 113,737-       | 27-  |
| 2009  | 901,278                | 277,030            | 31  | 166,663          | 18  | 110,367-       | 12-  |
| 2010  | 1,176,147              | 316,289            | 27  | 163,909          | 14  | 152,380-       | 13-  |
| 2011  | 665,919                | 267,715            | 40  | 131,388          | 20  | 136,327-       | 20-  |
| 2012  | 933,933                | 481,793            | 52  | 67,231           | 7   | 414,562-       | 44-  |
| 2013  | 1,302,828              | 624,862            | 48  | 232,222          | 18  | 392,640-       | 30-  |
| 2014  | 705,753                | 571,110            | 81  | 154,307          | 22  | 416,803-       | 59-  |
| 2015  | 696,344                | 790,190            | 113 | 129,568          | 19  | 660,622-       | 95-  |
| 2016  | 1,312,024              | 807,669            | 62  | 86,511           | 7   | 721,158-       | 55-  |
| 2017  | 968,542                | 633,512            | 65  | 16,788           | 2   | 616,723-       | 64-  |
| 2018  | 791,711                | 261,392            | 33  |                  | 0   | 261,392-       | 33-  |
| 2019  | 928,388                | 302,169            | 33  |                  | 0   | 302,169-       | 33-  |
| 2020  | 1,621,356              | 1,340,757          | 83  |                  | 0   | 1,340,757-     | 83-  |
| 2021  | 758,004                | 505,412            | 67  |                  | 0   | 505,412-       | 67-  |
| 2022  | 1,317,229              | 1,561,565          | 119 |                  | 0   | 1,561,565-     | 119- |
| TOTAL | 17,036,964             | 11,480,445         | 67  | 1,951,639        | 11  | 9,528,806-     | 56-  |

## THREE-YEAR MOVING AVERAGES

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 382.00 METER INSTALLATIONS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 13-15                      | 901,642                | 662,054                      | 73  | 172,032                    | 19  | 490,022-                 | 54- |
| 14-16                      | 904,707                | 722,990                      | 80  | 123,462                    | 14  | 599,528-                 | 66- |
| 15-17                      | 992,303                | 743,790                      | 75  | 77,623                     | 8   | 666,168-                 | 67- |
| 16-18                      | 1,024,092              | 567,524                      | 55  | 34,433                     | 3   | 533,091-                 | 52- |
| 17-19                      | 896,214                | 399,024                      | 45  | 5,596                      | 1   | 393,428-                 | 44- |
| 18-20                      | 1,113,818              | 634,773                      | 57  |                            | 0   | 634,773-                 | 57- |
| 19-21                      | 1,102,583              | 716,113                      | 65  |                            | 0   | 716,113-                 | 65- |
| 20-22                      | 1,232,196              | 1,135,911                    | 92  |                            | 0   | 1,135,911-               | 92- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      | 1,083,338              | 794,259                      | 73  |                            | 0   | 794,259-                 | 73- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1999  | 116,755                | 59,745             | 51  | 38,724           | 33  | 21,021-        | 18-  |
| 2000  | 197,415                | 272,034            | 138 | 42,420           | 21  | 229,614-       | 116- |
| 2001  | 138,019                | 168,883            | 122 | 52,549           | 38  | 116,334-       | 84-  |
| 2002  | 123,331                | 172,533            | 140 | 32,629           | 26  | 139,904-       | 113- |
| 2003  | 151,828                | 188,400            | 124 | 31,763           | 21  | 156,637-       | 103- |
| 2004  | 217,693                | 162,468            | 75  | 52,015           | 24  | 110,453-       | 51-  |
| 2005  | 144,952                | 145,752            | 101 | 58,547           | 40  | 87,205-        | 60-  |
| 2006  | 196,020                | 215,393            | 110 | 43,738           | 22  | 171,655-       | 88-  |
| 2007  | 167,566                | 140,439            | 84  | 44,257           | 26  | 96,181-        | 57-  |
| 2008  | 182,044                | 120,956            | 66  | 78,548           | 43  | 42,408-        | 23-  |
| 2009  | 439,653                | 110,158            | 25  | 88,649           | 20  | 21,509-        | 5-   |
| 2010  | 522,007                | 144,698            | 28  | 78,454           | 15  | 66,244-        | 13-  |
| 2011  | 360,811                | 121,644            | 34  | 71,172           | 20  | 50,472-        | 14-  |
| 2012  | 536,957                | 164,030            | 31  | 38,939           | 7   | 125,092-       | 23-  |
| 2013  | 599,589                | 294,785            | 49  | 108,610          | 18  | 186,176-       | 31-  |
| 2014  | 202,532                | 227,988            | 113 | 57,586           | 28  | 170,401-       | 84-  |
| 2015  | 267,787                | 358,675            | 134 | 59,897           | 22  | 298,779-       | 112- |
| 2016  | 515,147                | 448,252            | 87  | 46,794           | 9   | 401,458-       | 78-  |
| 2017  | 446,104                | 281,956            | 63  | 4,375            | 1   | 277,582-       | 62-  |
| 2018  | 445,817                | 162,685            | 36  |                  | 0   | 162,685-       | 36-  |
| 2019  | 498,328                | 178,632            | 36  |                  | 0   | 178,632-       | 36-  |
| 2020  | 688,194                | 433,470            | 63  |                  | 0   | 433,470-       | 63-  |
| 2021  | 372,586                | 255,020            | 68  |                  | 0   | 255,020-       | 68-  |
| 2022  | 514,894                | 617,698            | 120 |                  | 0   | 617,698-       | 120- |
| TOTAL | 8,046,029              | 5,446,294          | 68  | 1,029,665        | 13  | 4,416,628-     | 55-  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 13-15                      | 356,636                | 293,816                      | 82  | 75,364                     | 21  | 218,452-                 | 61- |
| 14-16                      | 328,488                | 344,972                      | 105 | 54,759                     | 17  | 290,213-                 | 88- |
| 15-17                      | 409,679                | 362,961                      | 89  | 37,022                     | 9   | 325,939-                 | 80- |
| 16-18                      | 469,022                | 297,631                      | 63  | 17,056                     | 4   | 280,575-                 | 60- |
| 17-19                      | 463,416                | 207,758                      | 45  | 1,458                      | 0   | 206,300-                 | 45- |
| 18-20                      | 544,113                | 258,262                      | 47  |                            | 0   | 258,262-                 | 47- |
| 19-21                      | 519,703                | 289,041                      | 56  |                            | 0   | 289,041-                 | 56- |
| 20-22                      | 525,225                | 435,396                      | 83  |                            | 0   | 435,396-                 | 83- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      | 503,964                | 329,501                      | 65  |                            | 0   | 329,501-                 | 65- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 2000  | 12                     | 8,312              |     |                  | 0   | 8,312-         |     |
| 2001  | 5,215                  |                    | 0   |                  | 0   |                | 0   |
| 2002  | 2,233                  |                    | 0   |                  | 0   |                | 0   |
| 2003  | 2,716                  | 32                 | 1   |                  | 0   | 32-            | 1-  |
| 2004  | 13,261                 | 160                | 1   | 276              | 2   | 117            | 1   |
| 2005  | 5,258                  | 345                | 7   | 345              | 7   |                | 0   |
| 2006  | 17,946                 |                    | 0   |                  | 0   |                | 0   |
| 2007  | 11,825                 | 3                  | 0   |                  | 0   | 3-             | 0   |
| 2008  | 1,985                  | 439                | 22  |                  | 0   | 439-           | 22- |
| 2009  | 8,448                  |                    | 0   |                  | 0   |                | 0   |
| 2010  | 5,946                  |                    | 0   |                  | 0   |                | 0   |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  |                        |                    |     |                  |     |                |     |
| 2013  |                        |                    |     |                  |     |                |     |
| 2014  |                        | 395                |     | 112              |     | 283-           |     |
| 2015  | 10,172                 | 1,736              | 17  | 321              | 3   | 1,415-         | 14- |
| 2016  | 4,655                  | 1,300              | 28  | 1,300            | 28  |                | 0   |
| 2017  |                        |                    |     |                  |     |                |     |
| 2018  |                        |                    |     |                  |     |                |     |
| 2019  |                        |                    |     |                  |     |                |     |
| 2020  |                        |                    |     |                  |     |                |     |
| 2021  |                        |                    |     |                  |     |                |     |
| 2022  |                        |                    |     |                  |     |                |     |
| TOTAL | 89,672                 | 12,722             | 14  | 2,354            | 3   | 10,368-        | 12- |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 15-17                      | 4,942                  | 1,012                        | 20  | 540                        | 11  | 472-                     | 10- |
| 16-18                      | 1,552                  | 433                          | 28  | 433                        | 28  |                          | 0   |
| 17-19                      |                        |                              |     |                            |     |                          |     |
| 18-20                      |                        |                              |     |                            |     |                          |     |
| 19-21                      |                        |                              |     |                            |     |                          |     |
| 20-22                      |                        |                              |     |                            |     |                          |     |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      |                        |                              |     |                            |     |                          |     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |      | GROSS<br>SALVAGE |      | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|------|------------------|------|----------------|------|
|       |                        | AMOUNT             | PCT  | AMOUNT           | PCT  | AMOUNT         | PCT  |
| 1999  | 105,706                | 26,333             | 25   | 31,280           | 30   | 4,947          | 5    |
| 2000  | 187,771                | 23,839             | 13   | 59,899           | 32   | 36,060         | 19   |
| 2001  | 141,727                | 17,766             | 13   | 52,299           | 37   | 34,533         | 24   |
| 2002  | 139,357                | 5,165              | 4    | 14,446           | 10   | 9,281          | 7    |
| 2003  | 25,464                 | 5,706              | 22   | 3,418            | 13   | 2,288-         | 9-   |
| 2004  | 520,007                | 50,314             | 10   | 52,350           | 10   | 2,036          | 0    |
| 2005  | 84,270                 | 2,055-             | 2-   | 22,288           | 26   | 24,343         | 29   |
| 2006  | 90,916                 | 41,129             | 45   | 44,178           | 49   | 3,049          | 3    |
| 2007  | 182,595                | 57,344             | 31   | 44,488           | 24   | 12,856-        | 7-   |
| 2008  | 292,441                | 19,455             | 7    | 66,733           | 23   | 47,278         | 16   |
| 2009  | 232,201                | 960                | 0    | 66,826           | 29   | 65,866         | 28   |
| 2010  | 165,283                | 21,133             | 13   | 36,211           | 22   | 15,078         | 9    |
| 2011  | 122,800                | 57,928             | 47   | 106,830          | 87   | 48,902         | 40   |
| 2012  | 234,622                | 18,742             | 8    | 2,475            | 1    | 16,266-        | 7-   |
| 2013  | 48,318                 | 16,442             | 34   | 16,840           | 35   | 398            | 1    |
| 2014  | 22,999-                | 25,247             | 110- | 44,016           | 191- | 18,769         | 82-  |
| 2015  | 28,698                 | 100,141            | 349  | 86,470           | 301  | 13,671-        | 48-  |
| 2016  | 72,288                 | 56,690             | 78   |                  | 0    | 56,690-        | 78-  |
| 2017  | 766,568                |                    | 0    | 9,667            | 1    | 9,667          | 1    |
| 2018  | 229,524                | 15,423             | 7    |                  | 0    | 15,423-        | 7-   |
| 2019  | 139,385                | 61,310             | 44   | 3,190            | 2    | 58,120-        | 42-  |
| 2020  | 70,967                 | 46,402             | 65   | 808              | 1    | 45,594-        | 64-  |
| 2021  | 170,929                | 32,936             | 19   | 979              | 1    | 31,958-        | 19-  |
| 2022  | 83,994                 | 104,082            | 124  | 270              | 0    | 103,812-       | 124- |
| TOTAL | 4,112,833              | 802,432            | 20   | 765,961          | 19   | 36,471-        | 1-   |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |     |
| 13-15                      | 18,006                 | 47,277             | 263 | 49,109           | 273 | 1,832          | 10  |
| 14-16                      | 25,996                 | 60,693             | 233 | 43,495           | 167 | 17,198-        | 66- |
| 15-17                      | 289,185                | 52,277             | 18  | 32,046           | 11  | 20,231-        | 7-  |
| 16-18                      | 356,127                | 24,038             | 7   | 3,222            | 1   | 20,815-        | 6-  |
| 17-19                      | 378,492                | 25,578             | 7   | 4,286            | 1   | 21,292-        | 6-  |
| 18-20                      | 146,626                | 41,045             | 28  | 1,333            | 1   | 39,712-        | 27- |
| 19-21                      | 127,094                | 46,883             | 37  | 1,659            | 1   | 45,224-        | 36- |
| 20-22                      | 108,630                | 61,140             | 56  | 686              | 1   | 60,454-        | 56- |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |     |
| 18-22                      | 138,960                | 52,031             | 37  | 1,049            | 1   | 50,981-        | 37- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1999  | 769,471                | 56,267             | 7   | 125,000          | 16  | 68,733         | 9    |
| 2000  | 721,838                | 123,502-           | 17- |                  | 0   | 123,502        | 17   |
| 2001  | 10,656                 | 38,446             | 361 |                  | 0   | 38,446-        | 361- |
| 2002  | 100,679                | 64,695             | 64  |                  | 0   | 64,695-        | 64-  |
| 2003  | 18,431                 | 6,354-             | 34- |                  | 0   | 6,354          | 34   |
| 2004  | 123,458                | 37,710             | 31  |                  | 0   | 37,710-        | 31-  |
| 2005  | 69,310                 |                    | 0   |                  | 0   |                | 0    |
| 2006  | 25,954                 | 22,919             | 88  |                  | 0   | 22,919-        | 88-  |
| 2007  | 273,880                | 127,402            | 47  |                  | 0   | 127,402-       | 47-  |
| 2008  | 192,387                | 18,290             | 10  |                  | 0   | 18,290-        | 10-  |
| 2009  | 162,212                | 20,450             | 13  |                  | 0   | 20,450-        | 13-  |
| 2010  |                        | 9,445              |     |                  |     | 9,445-         |      |
| 2011  | 1,149,167              | 22,201             | 2   |                  | 0   | 22,201-        | 2-   |
| 2012  | 7,799                  | 30,110             | 386 |                  | 0   | 30,110-        | 386- |
| 2013  | 30,000                 | 22,761             | 76  |                  | 0   | 22,761-        | 76-  |
| 2014  | 120,241                | 2,014              | 2   |                  | 0   | 2,014-         | 2-   |
| 2015  | 302,380                | 20,387             | 7   |                  | 0   | 20,387-        | 7-   |
| 2016  | 117,225                | 17,763             | 15  |                  | 0   | 17,763-        | 15-  |
| 2017  | 259,794                | 345,972            | 133 |                  | 0   | 345,972-       | 133- |
| 2018  | 342,089                | 253,909            | 74  |                  | 0   | 253,909-       | 74-  |
| 2019  | 27,256                 | 172,176            | 632 | 2,359            | 9   | 169,817-       | 623- |
| 2020  | 46,771                 | 91,136             | 195 |                  | 0   | 91,136-        | 195- |
| 2021  | 74,964                 | 21,202             | 28  |                  | 0   | 21,202-        | 28-  |
| 2022  | 7,117                  |                    | 0   |                  | 0   |                | 0    |
| TOTAL | 4,953,078              | 1,265,399          | 26  | 127,359          | 3   | 1,138,040-     | 23-  |

## THREE-YEAR MOVING AVERAGES

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 13-15                      | 150,874                | 15,054                       | 10  |                            | 0   | 15,054-                  | 10-  |
| 14-16                      | 179,949                | 13,388                       | 7   |                            | 0   | 13,388-                  | 7-   |
| 15-17                      | 226,466                | 128,041                      | 57  |                            | 0   | 128,041-                 | 57-  |
| 16-18                      | 239,703                | 205,881                      | 86  |                            | 0   | 205,881-                 | 86-  |
| 17-19                      | 209,713                | 257,352                      | 123 | 786                        | 0   | 256,566-                 | 122- |
| 18-20                      | 138,706                | 172,407                      | 124 | 786                        | 1   | 171,621-                 | 124- |
| 19-21                      | 49,664                 | 94,838                       | 191 | 786                        | 2   | 94,052-                  | 189- |
| 20-22                      | 42,951                 | 37,446                       | 87  |                            | 0   | 37,446-                  | 87-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 18-22                      | 99,639                 | 107,685                      | 108 | 472                        | 0   | 107,213-                 | 108- |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRUCKS &gt; 13,000 #

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 2013  | 523,793                |                    | 0   | 175,309          | 33  | 175,309        | 33  |
| 2014  | 496,369                |                    | 0   |                  | 0   |                | 0   |
| 2015  | 171,357                |                    | 0   |                  | 0   |                | 0   |
| 2016  | 486,057                |                    | 0   | 136,891          | 28  | 136,891        | 28  |
| 2017  |                        | 4,028-             |     |                  |     | 4,028          |     |
| 2018  |                        |                    |     |                  |     |                |     |
| 2019  | 175,659                |                    | 0   | 160,740          | 92  | 160,740        | 92  |
| 2020  |                        |                    |     | 40,724           |     | 40,724         |     |
| 2021  |                        |                    |     | 49,328           |     | 49,328         |     |
| 2022  |                        |                    |     | 13,588           |     | 13,588         |     |
| TOTAL | 1,853,235              | 4,028-             | 0   | 576,580          | 31  | 580,608        | 31  |

## THREE-YEAR MOVING AVERAGES

|       |         |        |    |        |     |        |     |
|-------|---------|--------|----|--------|-----|--------|-----|
| 13-15 | 397,173 |        | 0  | 58,436 | 15  | 58,436 | 15  |
| 14-16 | 384,594 |        | 0  | 45,630 | 12  | 45,630 | 12  |
| 15-17 | 219,138 | 1,343- | 1- | 45,630 | 21  | 46,973 | 21  |
| 16-18 | 162,019 | 1,343- | 1- | 45,630 | 28  | 46,973 | 29  |
| 17-19 | 58,553  | 1,343- | 2- | 53,580 | 92  | 54,922 | 94  |
| 18-20 | 58,553  |        | 0  | 67,154 | 115 | 67,154 | 115 |
| 19-21 | 58,553  |        | 0  | 83,597 | 143 | 83,597 | 143 |
| 20-22 |         |        |    | 34,547 |     | 34,547 |     |

## FIVE-YEAR AVERAGE

|       |        |  |   |        |     |        |     |
|-------|--------|--|---|--------|-----|--------|-----|
| 18-22 | 35,132 |  | 0 | 52,876 | 151 | 52,876 | 151 |
|-------|--------|--|---|--------|-----|--------|-----|

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 396.00 POWER OPERATED EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1999  | 191,230                |                    | 0   | 38,406           | 20  | 38,406         | 20  |
| 2000  | 1,448,525              |                    | 0   | 297,627          | 21  | 297,627        | 21  |
| 2001  | 1,085,978              | 1,370              | 0   | 124,669          | 11  | 123,299        | 11  |
| 2002  | 485,838                |                    | 0   | 68,297           | 14  | 68,297         | 14  |
| 2003  | 63,836                 |                    | 0   |                  | 0   |                | 0   |
| 2004  | 1,072,419              |                    | 0   | 9,000            | 1   | 9,000          | 1   |
| 2005  | 376,094                |                    | 0   | 29,515           | 8   | 29,515         | 8   |
| 2006  | 507,969                |                    | 0   | 60,473           | 12  | 60,473         | 12  |
| 2007  | 1,077,885              |                    | 0   | 155,724          | 14  | 155,724        | 14  |
| 2008  | 1,286,139              |                    | 0   | 65,698           | 5   | 65,698         | 5   |
| 2009  | 1,298,936              |                    | 0   | 58,392           | 4   | 58,392         | 4   |
| 2010  | 235,159                |                    | 0   | 1,465            | 1   | 1,465          | 1   |
| 2011  |                        |                    |     | 137,075          |     | 137,075        |     |
| 2012  | 288,404                |                    | 0   | 4,065            | 1   | 4,065          | 1   |
| 2013  | 140,362                |                    | 0   | 46,978           | 33  | 46,978         | 33  |
| 2014  | 252,158                |                    | 0   |                  | 0   |                | 0   |
| 2015  | 228,122                |                    | 0   |                  | 0   |                | 0   |
| 2016  | 2,287,094              |                    | 0   | 173,653          | 8   | 173,653        | 8   |
| 2017  | 29,761                 |                    | 0   | 31,438           | 106 | 31,438         | 106 |
| 2018  |                        |                    |     |                  |     |                |     |
| 2019  | 238,133                |                    | 0   | 304,057          | 128 | 304,057        | 128 |
| 2020  |                        |                    |     | 55,207           |     | 55,207         |     |
| 2021  |                        |                    |     | 66,872           |     | 66,872         |     |
| 2022  |                        |                    |     | 18,421           |     | 18,421         |     |
| TOTAL | 12,594,041             | 1,370              | 0   | 1,747,031        | 14  | 1,745,661      | 14  |

## THREE-YEAR MOVING AVERAGES

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 396.00 POWER OPERATED EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 13-15                      | 206,880                |                              | 0   | 15,659                     | 8   | 15,659                   | 8   |
| 14-16                      | 922,458                |                              | 0   | 57,884                     | 6   | 57,884                   | 6   |
| 15-17                      | 848,325                |                              | 0   | 68,364                     | 8   | 68,364                   | 8   |
| 16-18                      | 772,285                |                              | 0   | 68,364                     | 9   | 68,364                   | 9   |
| 17-19                      | 89,298                 |                              | 0   | 111,832                    | 125 | 111,832                  | 125 |
| 18-20                      | 79,378                 |                              | 0   | 119,755                    | 151 | 119,755                  | 151 |
| 19-21                      | 79,378                 |                              | 0   | 142,045                    | 179 | 142,045                  | 179 |
| 20-22                      |                        |                              |     | 46,833                     |     | 46,833                   |     |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 18-22                      | 47,627                 |                              | 0   | 88,911                     | 187 | 88,911                   | 187 |

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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 350.20 LEASEHOLDS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0             |                         |                              |                               |                                |                     |                          |
| 1962                                | 124,994.89              | 98,152                       | 124,995                       |                                |                     |                          |
| 1963                                | 91,597.98               | 71,472                       | 91,598                        |                                |                     |                          |
| 1965                                | 31,095.58               | 23,954                       | 31,096                        |                                |                     |                          |
| 1966                                | 25,941.45               | 19,861                       | 25,941                        |                                |                     |                          |
| 1967                                | 17,248.55               | 13,122                       | 17,249                        |                                |                     |                          |
| 1968                                | 9,423.55                | 7,124                        | 9,424                         |                                |                     |                          |
| 1970                                | 1,731.20                | 1,292                        | 1,731                         |                                |                     |                          |
| 1971                                | 5,062.18                | 3,754                        | 5,062                         |                                |                     |                          |
| 1972                                | 10,164.25               | 7,489                        | 10,164                        |                                |                     |                          |
| 1973                                | 32.00                   | 23                           | 32                            |                                |                     |                          |
| 1978                                | 4,355.62                | 3,076                        | 4,356                         |                                |                     |                          |
| 1979                                | 21.00                   | 15                           | 21                            |                                |                     |                          |
| 1982                                | 17.50                   | 12                           | 18                            |                                |                     |                          |
| 1984                                | 80.00                   | 54                           | 80                            |                                |                     |                          |
| 1987                                | 2,557.55                | 1,666                        | 2,522                         | 36                             | 18.79               | 2                        |
| 1988                                | 51,662.12               | 33,288                       | 50,389                        | 1,273                          | 18.85               | 68                       |
|                                     | 375,985.42              | 284,354                      | 374,678                       | 1,307                          |                     | 70                       |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 0.02

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 350.40 RIGHTS OF WAY

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 75-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1983   | 107.50                  | 73                           | 69                            | 38                             | 18.52               | 2                        |
| 1985   | 20.00                   | 13                           | 12                            | 8                              | 18.66               |                          |
| 1987   | 72,717.09               | 47,363                       | 44,698                        | 28,019                         | 18.79               | 1,491                    |
| 2008   | 113,973.53              | 48,702                       | 45,961                        | 68,013                         | 19.42               | 3,502                    |
|  | 186,818.12              | 96,151                       | 90,740                        | 96,078                         |                     | 4,995                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 19.2                | 2.67                     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 351.10 WELL STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 70-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1985   | 18,795.70               | 13,801                       | 17,066                        | 3,609                          | 18.34               | 197                      |
|  | 18,795.70               | 13,801                       | 17,066                        | 3,609                          |                     | 197                      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 18.3 1.05                |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 351.20 COMPRESSOR STATION STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 70-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1962   | 33,569.53               | 29,622                       | 36,825                        | 101                            | 13.52               | 7                        |
| 1965   | 119,654.08              | 103,173                      | 128,260                       | 3,359                          | 14.58               | 230                      |
| 1966   | 24,973.89               | 21,371                       | 26,568                        | 903                            | 14.90               | 61                       |
| 1967   | 2,898.29                | 2,462                        | 3,061                         | 127                            | 15.20               | 8                        |
| 1992   | 26,530.47               | 17,962                       | 22,329                        | 6,855                          | 18.88               | 363                      |
| 1993   | 39,417.63               | 26,321                       | 32,721                        | 10,638                         | 18.94               | 562                      |
| 2018   | 154,724.34              | 31,881                       | 39,633                        | 130,564                        | 19.48               | 6,702                    |
|  | 401,768.23              | 232,792                      | 289,397                       | 152,548                        |                     | 7,933                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 19.2                | 1.97                     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 351.30 MEASURING AND REGULATING STATION STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 70-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1962   | 15,167.56               | 13,384                       | 16,684                        |                                |                     |                          |
| 1983   | 38,981.74               | 29,178                       | 42,880                        |                                |                     |                          |
| 1991   | 54,534.43               | 37,408                       | 59,467                        | 521                            | 18.82               | 28                       |
|  | 108,683.73              | 79,970                       | 119,031                       | 521                            |                     | 28                       |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 18.6                | 0.03                     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 351.40 OTHER STRUCTURES

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1962                                | 192,121.77              | 169,530                      | 184,515                       | 26,819                         | 13.52               | 1,984                    |
| 1963                                | 231,321.15              | 202,540                      | 220,443                       | 34,010                         | 13.89               | 2,449                    |
| 1965                                | 310,209.11              | 267,480                      | 291,123                       | 50,107                         | 14.58               | 3,437                    |
| 1966                                | 251,648.36              | 215,344                      | 234,378                       | 42,435                         | 14.90               | 2,848                    |
| 1967                                | 325,638.68              | 276,597                      | 301,045                       | 57,158                         | 15.20               | 3,760                    |
| 1968                                | 16,611.41               | 14,004                       | 15,242                        | 3,031                          | 15.49               | 196                      |
| 1969                                | 46,379.13               | 38,807                       | 42,237                        | 8,780                          | 15.76               | 557                      |
| 1970                                | 89,823.81               | 74,611                       | 81,206                        | 17,600                         | 16.01               | 1,099                    |
| 1971                                | 140,801.11              | 116,107                      | 126,370                       | 28,511                         | 16.24               | 1,756                    |
| 1972                                | 17,746.93               | 14,527                       | 15,811                        | 3,711                          | 16.46               | 225                      |
| 1973                                | 16,573.07               | 13,464                       | 14,654                        | 3,576                          | 16.67               | 215                      |
| 1974                                | 5,814.30                | 4,688                        | 5,102                         | 1,294                          | 16.86               | 77                       |
| 1975                                | 26,146.42               | 20,925                       | 22,775                        | 5,986                          | 17.04               | 351                      |
| 1976                                | 21,534.25               | 17,101                       | 18,613                        | 5,075                          | 17.21               | 295                      |
| 1977                                | 9,643.08                | 7,599                        | 8,271                         | 2,336                          | 17.36               | 135                      |
| 1978                                | 34,291.59               | 26,809                       | 29,179                        | 8,542                          | 17.51               | 488                      |
| 1979                                | 93,240.78               | 72,298                       | 78,688                        | 23,877                         | 17.65               | 1,353                    |
| 1980                                | 59,891.27               | 46,054                       | 50,125                        | 15,755                         | 17.78               | 886                      |
| 1981                                | 113,124.95              | 86,229                       | 93,851                        | 30,586                         | 17.91               | 1,708                    |
| 1982                                | 87,075.55               | 65,797                       | 71,613                        | 24,170                         | 18.02               | 1,341                    |
| 1983                                | 44,046.12               | 32,969                       | 35,883                        | 12,568                         | 18.14               | 693                      |
| 1984                                | 79,128.13               | 58,675                       | 63,861                        | 23,180                         | 18.24               | 1,271                    |
| 1985                                | 13,444.50               | 9,872                        | 10,745                        | 4,044                          | 18.34               | 221                      |
| 1986                                | 145,852.22              | 106,014                      | 115,384                       | 45,053                         | 18.43               | 2,445                    |
| 1987                                | 769.26                  | 553                          | 602                           | 244                            | 18.52               | 13                       |
| 1988                                | 40,957.00               | 29,131                       | 31,706                        | 13,347                         | 18.60               | 718                      |
| 1990                                | 10,860.09               | 7,545                        | 8,212                         | 3,734                          | 18.75               | 199                      |
| 1991                                | 11,227.21               | 7,701                        | 8,382                         | 3,968                          | 18.82               | 211                      |
| 1993                                | 12,828.04               | 8,566                        | 9,323                         | 4,788                          | 18.94               | 253                      |
| 1995                                | 104,084.29              | 67,471                       | 73,435                        | 41,058                         | 19.04               | 2,156                    |
| 1996                                | 7,744.60                | 4,939                        | 5,376                         | 3,143                          | 19.09               | 165                      |
| 1999                                | 12,091.82               | 7,306                        | 7,952                         | 5,349                          | 19.20               | 279                      |
| 2002                                | 213.75                  | 121                          | 132                           | 103                            | 19.29               | 5                        |
| 2009                                | 70,347.37               | 31,729                       | 34,533                        | 42,849                         | 19.41               | 2,208                    |
| 2015                                | 541,565.15              | 165,724                      | 180,371                       | 415,351                        | 19.46               | 21,344                   |
| 2017                                | 473,947.44              | 114,831                      | 124,980                       | 396,362                        | 19.47               | 20,358                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 351.40 OTHER STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 70-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 2019   | 11,246.71               | 1,884                        | 2,051                         | 10,320                         | 19.48               | 530                      |
| 2020   | 171,717.75              | 21,484                       | 23,383                        | 165,507                        | 19.48               | 8,496                    |
| 2022   | 2,532,995.59            | 69,685                       | 75,844                        | 2,710,451                      | 19.49               | 139,069                  |
|  | 6,374,703.76            | 2,496,711                    | 2,717,396                     | 4,294,778                      |                     | 225,794                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 19.0 3.54                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 352.00 WELLS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1962                                | 793,475.31              | 734,184                      | 872,823                       |                                |                     |                          |
| 1963                                | 1,319,977.40            | 1,213,096                    | 1,451,975                     |                                |                     |                          |
| 1965                                | 729,105.24              | 660,412                      | 802,016                       |                                |                     |                          |
| 1966                                | 360,094.44              | 323,704                      | 396,104                       |                                |                     |                          |
| 1967                                | 394,675.16              | 351,981                      | 434,143                       |                                |                     |                          |
| 1968                                | 919,161.50              | 813,088                      | 1,011,078                     |                                |                     |                          |
| 1970                                | 147,549.78              | 128,321                      | 162,305                       |                                |                     |                          |
| 1971                                | 595,858.95              | 513,613                      | 655,445                       |                                |                     |                          |
| 1972                                | 533,187.44              | 455,381                      | 586,506                       |                                |                     |                          |
| 1973                                | 24,027.84               | 20,327                       | 26,431                        |                                |                     |                          |
| 1974                                | 60,140.18               | 50,386                       | 66,154                        |                                |                     |                          |
| 1975                                | 181,693.26              | 150,734                      | 199,863                       |                                |                     |                          |
| 1976                                | 23,998.13               | 19,705                       | 26,398                        |                                |                     |                          |
| 1978                                | 1,205,843.99            | 969,699                      | 1,326,428                     |                                |                     |                          |
| 1979                                | 218,118.31              | 173,515                      | 239,930                       |                                |                     |                          |
| 1980                                | 17,804.13               | 14,006                       | 19,585                        |                                |                     |                          |
| 1981                                | 382,397.05              | 297,441                      | 420,637                       |                                |                     |                          |
| 1982                                | 121,721.63              | 93,606                       | 133,894                       |                                |                     |                          |
| 1983                                | 2,161,439.53            | 1,642,768                    | 2,377,583                     |                                |                     |                          |
| 1985                                | 1,628,716.66            | 1,208,838                    | 1,791,588                     |                                |                     |                          |
| 1987                                | 1,274,530.27            | 922,757                      | 1,401,983                     |                                |                     |                          |
| 1990                                | 209,947.92              | 146,191                      | 230,451                       | 492                            | 18.83               | 26                       |
| 1993                                | 47,303.94               | 31,561                       | 49,752                        | 2,282                          | 19.13               | 119                      |
| 1994                                | 61,775.15               | 40,595                       | 63,993                        | 3,960                          | 19.20               | 206                      |
| 1996                                | 14,241.25               | 9,061                        | 14,283                        | 1,382                          | 19.31               | 72                       |
| 1997                                | 798,456.26              | 499,367                      | 787,187                       | 91,115                         | 19.35               | 4,709                    |
| 1998                                | 10,805.96               | 6,637                        | 10,462                        | 1,425                          | 19.38               | 74                       |
| 2013                                | 262,885.63              | 94,731                       | 149,331                       | 139,843                        | 19.50               | 7,171                    |
| 2017                                | 6,022.70                | 1,457                        | 2,297                         | 4,328                          | 19.50               | 222                      |
| 2019                                | 499,000.98              | 83,526                       | 131,668                       | 417,233                        | 19.50               | 21,397                   |
| 2022                                | 5,275,210.67            | 145,068                      | 228,681                       | 5,574,051                      | 19.50               | 285,849                  |
|                                     | 20,279,166.66           | 11,815,756                   | 16,070,974                    | 6,236,109                      |                     | 319,845                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 1.58

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 352.30 NONRECOVERABLE NATURAL GAS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. SQUARE                              |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1961   | 48,091.00               | 48,091                       | 48,091                        |                                |                     |                          |
| 1962   | 101,780.00              | 101,780                      | 101,780                       |                                |                     |                          |
| 1963   | 113,744.00              | 113,744                      | 113,744                       |                                |                     |                          |
| 1964   | 115,751.00              | 115,751                      | 115,751                       |                                |                     |                          |
| 1965   | 105,575.00              | 105,575                      | 105,575                       |                                |                     |                          |
| 1966   | 13,709.00               | 13,709                       | 13,709                        |                                |                     |                          |
| 1968   | 2,026.00                | 2,026                        | 2,026                         |                                |                     |                          |
| 1969   | 1,979,672.00            | 1,979,672                    | 1,979,672                     |                                |                     |                          |
| 1970   | 21,079.00               | 21,079                       | 21,079                        |                                |                     |                          |
| 1971   | 320,442.00              | 320,442                      | 320,442                       |                                |                     |                          |
| 1972   | 209,997.00              | 209,997                      | 209,997                       |                                |                     |                          |
| 1973   | 191,815.00              | 189,897                      | 191,815                       |                                |                     |                          |
| 1974   | 149,433.00              | 144,950                      | 149,433                       |                                |                     |                          |
| 1975   | 93,375.00               | 88,706                       | 93,375                        |                                |                     |                          |
| 1977   | 215,111.00              | 195,751                      | 215,111                       |                                |                     |                          |
| 1982   | 413,439.00              | 334,886                      | 413,439                       |                                |                     |                          |
| 1983   | 5,549.51                | 4,384                        | 5,550                         |                                |                     |                          |
| 2012   | 1,299,210.33            | 454,724                      | 768,508                       | 530,702                        | 19.50               | 27,215                   |
|  | 5,399,798.84            | 4,445,164                    | 4,869,097                     | 530,702                        |                     | 27,215                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 19.5                | 0.50                     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 353.00 LINES

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

| YEAR                                  | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|---------------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                                   | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| INTERIM SURVIVOR CURVE.. IOWA 50-S1.5 |                  |                       |                        |                         |              |                   |
| PROBABLE RETIREMENT YEAR.. 6-2042     |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -25             |                  |                       |                        |                         |              |                   |
| 1962                                  | 23,731.19        | 23,800                | 29,664                 |                         |              |                   |
| 1963                                  | 87,373.40        | 87,123                | 109,217                |                         |              |                   |
| 1965                                  | 102,557.32       | 101,069               | 128,197                |                         |              |                   |
| 1966                                  | 73,630.51        | 72,144                | 92,038                 |                         |              |                   |
| 1967                                  | 174,106.40       | 169,593               | 217,633                |                         |              |                   |
| 1968                                  | 126,033.03       | 122,000               | 157,541                |                         |              |                   |
| 1969                                  | 1,508.15         | 1,451                 | 1,885                  |                         |              |                   |
| 1970                                  | 146,059.69       | 139,688               | 182,575                |                         |              |                   |
| 1971                                  | 644,580.12       | 612,544               | 805,725                |                         |              |                   |
| 1972                                  | 2,855.86         | 2,697                 | 3,570                  |                         |              |                   |
| 1973                                  | 334,978.50       | 314,256               | 418,723                |                         |              |                   |
| 1974                                  | 54,952.05        | 51,214                | 68,690                 |                         |              |                   |
| 1975                                  | 71,179.88        | 65,891                | 88,975                 |                         |              |                   |
| 1976                                  | 66,149.25        | 60,807                | 82,687                 |                         |              |                   |
| 1977                                  | 34,106.23        | 31,127                | 42,633                 |                         |              |                   |
| 1978                                  | 324,105.77       | 293,688               | 405,132                |                         |              |                   |
| 1979                                  | 282,889.14       | 254,363               | 353,611                |                         |              |                   |
| 1980                                  | 253,807.89       | 226,470               | 317,260                |                         |              |                   |
| 1981                                  | 21,665.41        | 19,178                | 27,082                 |                         |              |                   |
| 1982                                  | 88,724.81        | 77,888                | 110,906                |                         |              |                   |
| 1983                                  | 754,740.30       | 656,822               | 943,425                |                         |              |                   |
| 1984                                  | 478,198.54       | 412,440               | 597,748                |                         |              |                   |
| 1985                                  | 190,018.94       | 162,343               | 237,524                |                         |              |                   |
| 1986                                  | 602,595.66       | 509,901               | 753,245                |                         |              |                   |
| 1987                                  | 623,953.17       | 522,732               | 779,941                |                         |              |                   |
| 1988                                  | 157,221.42       | 130,283               | 196,527                |                         |              |                   |
| 1989                                  | 866,143.68       | 710,032               | 1,079,311              | 3,369                   | 15.22        | 221               |
| 1990                                  | 1,100,996.91     | 892,138               | 1,356,129              | 20,117                  | 15.40        | 1,306             |
| 1991                                  | 1,062,563.81     | 850,410               | 1,292,698              | 35,507                  | 15.58        | 2,279             |
| 1992                                  | 210,260.84       | 166,153               | 252,567                | 10,259                  | 15.75        | 651               |
| 1993                                  | 1,245,170.57     | 970,813               | 1,475,722              | 80,741                  | 15.92        | 5,072             |
| 1994                                  | 336,793.52       | 258,864               | 393,496                | 27,496                  | 16.09        | 1,709             |
| 1996                                  | 213,371.25       | 158,978               | 241,661                | 25,053                  | 16.42        | 1,526             |
| 1998                                  | 501,814.56       | 361,030               | 548,797                | 78,471                  | 16.74        | 4,688             |
| 1999                                  | 648,606.25       | 457,713               | 695,764                | 114,994                 | 16.90        | 6,804             |
| 2000                                  | 813,158.24       | 562,299               | 854,744                | 161,704                 | 17.05        | 9,484             |
| 2001                                  | 702,549.33       | 475,178               | 722,313                | 155,874                 | 17.20        | 9,062             |
| 2002                                  | 332,429.66       | 219,686               | 333,942                | 81,595                  | 17.34        | 4,706             |
| 2003                                  | 466,244.38       | 300,448               | 456,708                | 126,097                 | 17.48        | 7,214             |
| 2004                                  | 347,271.61       | 217,722               | 330,957                | 103,133                 | 17.62        | 5,853             |
| 2005                                  | 581,710.44       | 353,905               | 537,967                | 189,171                 | 17.76        | 10,652            |
| 2006                                  | 80,930.39        | 47,682                | 72,481                 | 28,682                  | 17.89        | 1,603             |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 353.00 LINES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 50-S1.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -25                                    |                         |                              |                               |                                |                     |                          |
| 2008   | 913,660.24              | 500,229                      | 760,392                       | 381,683                        | 18.13               | 21,053                   |
| 2010   | 63,906.88               | 31,985                       | 48,620                        | 31,264                         | 18.36               | 1,703                    |
| 2011   | 43,918.09               | 20,868                       | 31,721                        | 23,177                         | 18.46               | 1,256                    |
| 2012   | 719,355.48              | 321,804                      | 489,170                       | 410,024                        | 18.57               | 22,080                   |
| 2013   | 107,192.19              | 44,855                       | 68,184                        | 65,806                         | 18.66               | 3,527                    |
| 2014   | 55,247.52               | 21,402                       | 32,533                        | 36,526                         | 18.75               | 1,948                    |
| 2015   | 2,621,771.11            | 927,812                      | 1,410,356                     | 1,866,858                      | 18.84               | 99,090                   |
| 2016   | 219,337.96              | 69,785                       | 106,079                       | 168,093                        | 18.92               | 8,884                    |
| 2017   | 488,726.57              | 136,813                      | 207,968                       | 402,940                        | 18.99               | 21,219                   |
| 2018   | 48,804.31               | 11,631                       | 17,680                        | 43,325                         | 19.06               | 2,273                    |
| 2019   | 1,553,944.22            | 300,552                      | 456,866                       | 1,485,564                      | 19.12               | 77,697                   |
| 2021   | 80,438.79               | 7,276                        | 11,060                        | 89,488                         | 19.23               | 4,654                    |
| 2022   | 688,066.40              | 21,743                       | 33,051                        | 827,032                        | 19.28               | 42,896                   |
|  | 22,836,107.83           | 14,541,318                   | 21,471,091                    | 7,074,044                      |                     | 381,110                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 18.6 1.67                |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 50-R3                                    |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                                      |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10  |                         |                              |                               |                                |                     |                          |
| 1962   | 15,791.97               | 15,245                       | 17,371                        |                                |                     |                          |
| 1965   | 106,762.20              | 100,900                      | 117,438                       |                                |                     |                          |
| 1966   | 678,362.72              | 636,314                      | 746,199                       |                                |                     |                          |
| 1967   | 17,350.49               | 16,145                       | 19,086                        |                                |                     |                          |
| 1968   | 5,408.44                | 4,992                        | 5,949                         |                                |                     |                          |
| 1971   | 38,226.57               | 34,358                       | 42,049                        |                                |                     |                          |
| 1973   | 4,588.60                | 4,045                        | 5,047                         |                                |                     |                          |
| 1984   | 31,547.04               | 24,499                       | 34,702                        |                                |                     |                          |
| 1985   | 3,770.94                | 2,891                        | 4,148                         |                                |                     |                          |
| 1986   | 6,007.00                | 4,545                        | 6,608                         |                                |                     |                          |
| 1987   | 93,207.42               | 69,585                       | 102,528                       |                                |                     |                          |
| 1990   | 124,025.16              | 88,794                       | 136,428                       |                                |                     |                          |
| 1991   | 150,639.57              | 106,284                      | 165,704                       |                                |                     |                          |
| 1992   | 12,107.88               | 8,414                        | 13,319                        |                                |                     |                          |
| 1994   | 73,368.50               | 49,414                       | 80,705                        |                                |                     |                          |
| 1995   | 114,575.54              | 75,868                       | 126,033                       |                                |                     |                          |
| 1998   | 68,570.43               | 42,985                       | 75,427                        |                                |                     |                          |
| 1999   | 26,140.02               | 16,059                       | 28,206                        | 548                            | 17.66               | 31                       |
| 2008   | 497,669.30              | 236,312                      | 415,056                       | 132,380                        | 18.63               | 7,106                    |
| 2010   | 271,303.55              | 117,816                      | 206,930                       | 91,504                         | 18.78               | 4,872                    |
| 2011   | 483,596.53              | 199,329                      | 350,099                       | 181,857                        | 18.84               | 9,653                    |
| 2012   | 41,101.07               | 15,962                       | 28,035                        | 17,176                         | 18.91               | 908                      |
| 2015   | 20,005.62               | 6,160                        | 10,819                        | 11,187                         | 19.06               | 587                      |
| 2016   | 658,226.61              | 182,077                      | 319,799                       | 404,250                        | 19.11               | 21,154                   |
| 2017   | 70,398.90               | 17,132                       | 30,090                        | 47,349                         | 19.15               | 2,473                    |
| 2018   | 221.35                  | 46                           | 81                            | 162                            | 19.19               | 8                        |
|  | 3,612,973.42            | 2,076,171                    | 3,087,856                     | 886,415                        |                     | 46,792                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.9 1.30 |                         |                              |                               |                                |                     |                          |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10             |                         |                              |                               |                                |                     |                          |
| 1962                                  | 14,852.93               | 13,006                       | 14,752                        | 1,586                          | 12.01               | 132                      |
| 1963                                  | 97,207.75               | 84,589                       | 95,943                        | 10,986                         | 12.27               | 895                      |
| 1965                                  | 101,637.36              | 87,303                       | 99,022                        | 12,779                         | 12.79               | 999                      |
| 1966                                  | 17,020.05               | 14,522                       | 16,471                        | 2,251                          | 13.05               | 172                      |
| 1967                                  | 25,848.59               | 21,903                       | 24,843                        | 3,590                          | 13.31               | 270                      |
| 1968                                  | 31,555.83               | 26,557                       | 30,122                        | 4,589                          | 13.56               | 338                      |
| 1969                                  | 75,141.55               | 62,790                       | 71,218                        | 11,438                         | 13.81               | 828                      |
| 1970                                  | 26,108.76               | 21,658                       | 24,565                        | 4,155                          | 14.06               | 296                      |
| 1971                                  | 431.30                  | 355                          | 403                           | 71                             | 14.30               | 5                        |
| 1973                                  | 81,922.66               | 66,461                       | 75,382                        | 14,733                         | 14.76               | 998                      |
| 1975                                  | 52,345.56               | 41,808                       | 47,420                        | 10,160                         | 15.20               | 668                      |
| 1977                                  | 533.13                  | 419                          | 475                           | 111                            | 15.61               | 7                        |
| 1978                                  | 14,706.15               | 11,459                       | 12,997                        | 3,180                          | 15.81               | 201                      |
| 1979                                  | 2,564.93                | 1,982                        | 2,248                         | 573                            | 15.99               | 36                       |
| 1980                                  | 2,848.05                | 2,182                        | 2,475                         | 658                            | 16.17               | 41                       |
| 1981                                  | 2,558.25                | 1,942                        | 2,203                         | 611                            | 16.34               | 37                       |
| 1982                                  | 43,887.73               | 33,017                       | 37,449                        | 10,828                         | 16.50               | 656                      |
| 1983                                  | 7,519.28                | 5,603                        | 6,355                         | 1,916                          | 16.66               | 115                      |
| 1984                                  | 68,204.60               | 50,349                       | 57,107                        | 17,918                         | 16.80               | 1,067                    |
| 1986                                  | 34,926.17               | 25,261                       | 28,652                        | 9,767                          | 17.08               | 572                      |
| 1987                                  | 642,993.12              | 460,228                      | 522,004                       | 185,288                        | 17.20               | 10,773                   |
| 1989                                  | 77,707.80               | 54,370                       | 61,668                        | 23,811                         | 17.44               | 1,365                    |
| 1991                                  | 1,393.81                | 952                          | 1,080                         | 453                            | 17.65               | 26                       |
| 1992                                  | 37,310.34               | 25,146                       | 28,521                        | 12,520                         | 17.75               | 705                      |
| 1997                                  | 247,523.60              | 154,596                      | 175,347                       | 96,929                         | 18.17               | 5,335                    |
| 1999                                  | 18,689.50               | 11,250                       | 12,760                        | 7,798                          | 18.31               | 426                      |
| 2002                                  | 6,237.22                | 3,517                        | 3,989                         | 2,872                          | 18.50               | 155                      |
| 2003                                  | 371,404.32              | 204,219                      | 231,631                       | 176,914                        | 18.56               | 9,532                    |
| 2004                                  | 0.20                    |                              |                               |                                |                     |                          |
| 2012                                  | 140,776.04              | 54,117                       | 61,381                        | 93,473                         | 18.95               | 4,933                    |
| 2013                                  | 368,129.84              | 132,493                      | 150,277                       | 254,666                        | 18.98               | 13,418                   |
| 2015                                  | 222.14                  | 68                           | 77                            | 167                            | 19.05               | 9                        |
| 2018                                  | 65,763.70               | 13,528                       | 15,344                        | 56,996                         | 19.13               | 2,979                    |
| 2020                                  | 844,671.15              | 105,290                      | 119,423                       | 809,715                        | 19.17               | 42,239                   |
|                                       | 3,524,643.41            | 1,792,940                    | 2,033,604                     | 1,843,504                      |                     | 100,228                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.4 2.84

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 356.00 PURIFICATION EQUIPMENT

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 65-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5            |                         |                              |                               |                                |                     |                          |
| 1962                                | 77,657.51               | 67,493                       | 81,540                        |                                |                     |                          |
| 1963                                | 453,427.65              | 390,658                      | 476,099                       |                                |                     |                          |
| 1965                                | 186,681.04              | 158,006                      | 196,015                       |                                |                     |                          |
| 1966                                | 774,278.56              | 649,532                      | 812,992                       |                                |                     |                          |
| 1967                                | 287,922.23              | 239,327                      | 302,318                       |                                |                     |                          |
| 1969                                | 21,903.66               | 17,882                       | 22,999                        |                                |                     |                          |
| 1971                                | 22,965.47               | 18,416                       | 24,114                        |                                |                     |                          |
| 1972                                | 34,865.89               | 27,718                       | 36,609                        |                                |                     |                          |
| 1973                                | 14,408.44               | 11,355                       | 15,129                        |                                |                     |                          |
| 1975                                | 4,696.17                | 3,636                        | 4,931                         |                                |                     |                          |
| 1976                                | 50,246.45               | 38,569                       | 52,759                        |                                |                     |                          |
| 1977                                | 48,821.21               | 37,144                       | 51,262                        |                                |                     |                          |
| 1979                                | 1,827.43                | 1,366                        | 1,919                         |                                |                     |                          |
| 1980                                | 604,819.43              | 447,959                      | 635,060                       |                                |                     |                          |
| 1981                                | 26,852.03               | 19,704                       | 28,195                        |                                |                     |                          |
| 1982                                | 50,829.32               | 36,954                       | 53,371                        |                                |                     |                          |
| 1983                                | 75,723.68               | 54,519                       | 79,510                        |                                |                     |                          |
| 1984                                | 1,677,156.64            | 1,195,500                    | 1,759,872                     | 1,142                          | 17.72               | 64                       |
| 1985                                | 25,860.15               | 18,243                       | 26,855                        | 298                            | 17.86               | 17                       |
| 1986                                | 836.56                  | 584                          | 860                           | 18                             | 17.99               | 1                        |
| 1987                                | 308,898.53              | 213,285                      | 313,973                       | 10,370                         | 18.11               | 573                      |
| 1988                                | 18,913.54               | 12,909                       | 19,003                        | 856                            | 18.23               | 47                       |
| 1989                                | 57,836.57               | 39,009                       | 57,424                        | 3,304                          | 18.34               | 180                      |
| 1990                                | 23,264.08               | 15,499                       | 22,816                        | 1,611                          | 18.44               | 87                       |
| 1991                                | 845,201.93              | 555,986                      | 818,456                       | 69,006                         | 18.53               | 3,724                    |
| 1992                                | 89,822.72               | 58,291                       | 85,809                        | 8,505                          | 18.62               | 457                      |
| 1993                                | 9,324.43                | 5,967                        | 8,784                         | 1,007                          | 18.70               | 54                       |
| 1994                                | 33,481.18               | 21,108                       | 31,073                        | 4,082                          | 18.78               | 217                      |
| 1995                                | 183,130.66              | 113,678                      | 167,343                       | 24,944                         | 18.85               | 1,323                    |
| 1996                                | 742,006.30              | 453,058                      | 666,938                       | 112,169                        | 18.92               | 5,929                    |
| 1998                                | 184,860.07              | 108,954                      | 160,389                       | 33,714                         | 19.03               | 1,772                    |
| 2002                                | 7,566.35                | 4,096                        | 6,030                         | 1,915                          | 19.20               | 100                      |
| 2004                                | 78,367.59               | 40,237                       | 59,232                        | 23,054                         | 19.27               | 1,196                    |
| 2005                                | 196,386.95              | 97,913                       | 144,136                       | 62,070                         | 19.30               | 3,216                    |
| 2007                                | 30,598.10               | 14,278                       | 21,018                        | 11,110                         | 19.34               | 574                      |
| 2010                                | 191,808.67              | 78,842                       | 116,062                       | 85,337                         | 19.40               | 4,399                    |
| 2011                                | 654,532.10              | 255,550                      | 376,190                       | 311,069                        | 19.41               | 16,026                   |
| 2013                                | 80,377.16               | 27,714                       | 40,797                        | 43,599                         | 19.43               | 2,244                    |
| 2014                                | 69,192.68               | 22,102                       | 32,536                        | 40,116                         | 19.44               | 2,064                    |
| 2015                                | 136,576.02              | 39,908                       | 58,748                        | 84,657                         | 19.45               | 4,353                    |
| 2016                                | 1,684,855.02            | 442,451                      | 651,323                       | 1,117,775                      | 19.46               | 57,440                   |
| 2019                                | 1,852,364.23            | 296,357                      | 436,260                       | 1,508,722                      | 19.47               | 77,490                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 356.00 PURIFICATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 65-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 2020   | 61,138.45               | 7,302                        | 10,749                        | 53,446                         | 19.48               | 2,744                    |
| 2021   | 279,022.03              | 20,948                       | 30,838                        | 262,135                        | 19.48               | 13,457                   |
| 2022   | 77,946.81               | 2,047                        | 3,013                         | 78,831                         | 19.49               | 4,045                    |
|  | 12,339,251.69           | 6,382,054                    | 9,001,349                     | 3,954,865                      |                     | 203,793                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 19.4 1.65                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 357.00 OTHER EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 30-S2.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1987   | 896,262.60              | 747,779                      | 896,263                       |                                |                     |                          |
| 1989   | 5,605.75                | 4,567                        | 5,606                         |                                |                     |                          |
| 1990   | 22,595.91               | 18,175                       | 22,596                        |                                |                     |                          |
| 1991   | 4,624.75                | 3,667                        | 4,623                         | 2                              | 6.21                |                          |
| 1992   | 38,647.43               | 30,206                       | 38,085                        | 562                            | 6.55                | 86                       |
| 2014   | 43,638.28               | 14,443                       | 18,210                        | 25,428                         | 17.08               | 1,489                    |
|  | 1,011,374.72            | 818,837                      | 985,383                       | 25,992                         |                     | 1,575                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 16.5                | 0.16                     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 65-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1974   | 1,476,564.53            | 1,387,280                    | 1,568,565                     | 55,656                         | 7.94                | 7,010                    |
| 1977   | 14,014.20               | 13,030                       | 14,733                        | 683                            | 8.06                | 85                       |
| 1978   | 4,040.96                | 3,744                        | 4,233                         | 212                            | 8.09                | 26                       |
| 1979   | 283,823.34              | 261,956                      | 296,187                       | 16,019                         | 8.12                | 1,973                    |
| 1980   | 174,259.17              | 160,195                      | 181,129                       | 10,556                         | 8.15                | 1,295                    |
| 1981   | 3,338,366.47            | 3,056,044                    | 3,455,396                     | 216,807                        | 8.18                | 26,505                   |
| 1982   | 372,559.10              | 339,544                      | 383,914                       | 25,901                         | 8.21                | 3,155                    |
| 1983   | 66,957.24               | 60,756                       | 68,695                        | 4,958                          | 8.23                | 602                      |
| 1984   | 438,869.90              | 396,276                      | 448,060                       | 34,697                         | 8.26                | 4,201                    |
| 1985   | 258,317.76              | 232,108                      | 262,439                       | 21,711                         | 8.28                | 2,622                    |
| 1987   | 115,570.11              | 102,745                      | 116,171                       | 10,956                         | 8.32                | 1,317                    |
| 1988   | 15,502.18               | 13,702                       | 15,493                        | 1,559                          | 8.34                | 187                      |
| 1993   | 40,890.35               | 34,960                       | 39,528                        | 5,451                          | 8.40                | 649                      |
| 1999   | 189,220.22              | 152,972                      | 172,962                       | 35,180                         | 8.45                | 4,163                    |
| 2004   | 288,478.67              | 217,477                      | 245,896                       | 71,431                         | 8.48                | 8,423                    |
| 2005   | 11,287.20               | 8,359                        | 9,451                         | 2,965                          | 8.48                | 350                      |
| 2009   | 155,377.62              | 104,898                      | 118,606                       | 52,309                         | 8.49                | 6,161                    |
| 2010   | 87,981.59               | 57,616                       | 65,145                        | 31,635                         | 8.49                | 3,726                    |
| 2011   | 52,324.38               | 33,112                       | 37,439                        | 20,118                         | 8.49                | 2,370                    |
| 2013   | 77,070.94               | 44,769                       | 50,619                        | 34,159                         | 8.49                | 4,023                    |
| 2014   | 48,274.35               | 26,535                       | 30,003                        | 23,099                         | 8.50                | 2,718                    |
| 2015   | 1,052,147.89            | 542,132                      | 612,976                       | 544,387                        | 8.50                | 64,046                   |
| 2016   | 522,361.00              | 248,778                      | 281,288                       | 293,309                        | 8.50                | 34,507                   |
| 2017   | 8,982.36                | 3,882                        | 4,389                         | 5,492                          | 8.50                | 646                      |
| 2019   | 1,061,963.51            | 340,717                      | 385,241                       | 782,919                        | 8.50                | 92,108                   |
| 2022   | 137,774.78              | 8,420                        | 9,520                         | 142,032                        | 8.50                | 16,710                   |
|  | 10,292,979.82           | 7,852,007                    | 8,878,078                     | 2,444,200                      |                     | 289,578                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 8.4 2.81                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 362.10 GAS HOLDERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 55-S3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1974   | 6,336,635.00            | 5,997,384                    | 6,970,298                     |                                |                     |                          |
| 1981   | 10,241,616.18           | 9,442,412                    | 11,265,778                    |                                |                     |                          |
| 1993   | 8,252.36                | 7,086                        | 9,078                         |                                |                     |                          |
| 1995   | 23,685.73               | 19,995                       | 26,054                        |                                |                     |                          |
| 2013   | 379,445.69              | 220,290                      | 326,047                       | 91,343                         | 8.50                | 10,746                   |
| 2015   | 212,443.43              | 109,541                      | 162,130                       | 71,558                         | 8.50                | 8,419                    |
| 2020   | 38,652.56               | 9,663                        | 14,302                        | 28,216                         | 8.50                | 3,320                    |
| 2022   | 869,357.73              | 53,132                       | 78,640                        | 877,654                        | 8.50                | 103,253                  |
|  | 18,110,088.68           | 15,859,503                   | 18,852,327                    | 1,068,771                      |                     | 125,738                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 8.5 0.69                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.00 PURIFICATION EQUIPMENT

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

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 55-S2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10             |                         |                              |                               |                                |                     |                          |
| 1974                                  | 415,447.00              | 391,130                      | 359,605                       | 97,387                         | 7.17                | 13,583                   |
| 1979                                  | 28,524.95               | 26,404                       | 24,276                        | 7,101                          | 7.48                | 949                      |
| 1981                                  | 1,005,209.15            | 923,240                      | 848,826                       | 256,904                        | 7.59                | 33,848                   |
| 1990                                  | 19,581.86               | 17,159                       | 15,776                        | 5,764                          | 8.03                | 718                      |
| 1992                                  | 11,573.57               | 10,002                       | 9,196                         | 3,535                          | 8.11                | 436                      |
| 1999                                  | 28,535.17               | 23,129                       | 21,265                        | 10,124                         | 8.31                | 1,218                    |
| 2002                                  | 31,594.48               | 24,624                       | 22,639                        | 12,115                         | 8.38                | 1,446                    |
| 2003                                  | 32,437.99               | 24,913                       | 22,905                        | 12,777                         | 8.39                | 1,523                    |
| 2011                                  | 10,787.46               | 6,833                        | 6,282                         | 5,584                          | 8.47                | 659                      |
| 2012                                  | 38,114.11               | 23,184                       | 21,315                        | 20,611                         | 8.48                | 2,431                    |
| 2014                                  | 268,511.43              | 147,767                      | 135,857                       | 159,506                        | 8.49                | 18,788                   |
| 2015                                  | 55,062.54               | 28,409                       | 26,119                        | 34,450                         | 8.49                | 4,058                    |
| 2022                                  | 137,000.79              | 8,373                        | 7,698                         | 143,003                        | 8.50                | 16,824                   |
|                                       | 2,082,380.50            | 1,655,167                    | 1,521,759                     | 768,860                        |                     | 96,481                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 4.63



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 50-S2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1973                                | 71,633.55               | 67,308                       | 73,414                        | 5,383                          | 6.84                | 787                      |
| 1974                                | 1,269,223.00            | 1,189,069                    | 1,296,937                     | 99,208                         | 6.91                | 14,357                   |
| 1975                                | 1,001.29                | 935                          | 1,020                         | 81                             | 6.97                | 12                       |
| 1978                                | 144,407.17              | 133,642                      | 145,766                       | 13,082                         | 7.15                | 1,830                    |
| 1981                                | 3,392,736.05            | 3,105,443                    | 3,387,158                     | 344,852                        | 7.33                | 47,047                   |
| 1982                                | 5,256.19                | 4,793                        | 5,228                         | 554                            | 7.38                | 75                       |
| 1983                                | 278,774.24              | 253,119                      | 276,081                       | 30,571                         | 7.44                | 4,109                    |
| 1985                                | 10,198.59               | 9,179                        | 10,012                        | 1,206                          | 7.54                | 160                      |
| 1986                                | 540,050.29              | 483,733                      | 527,616                       | 66,439                         | 7.59                | 8,753                    |
| 1987                                | 26,925.62               | 23,995                       | 26,172                        | 3,446                          | 7.64                | 451                      |
| 1990                                | 483.87                  | 424                          | 462                           | 70                             | 7.78                | 9                        |
| 1992                                | 469,851.52              | 406,187                      | 443,035                       | 73,802                         | 7.87                | 9,378                    |
| 1995                                | 13,975.72               | 11,802                       | 12,873                        | 2,500                          | 8.00                | 312                      |
| 2000                                | 15,346.93               | 12,312                       | 13,429                        | 3,453                          | 8.18                | 422                      |
| 2005                                | 287,311.57              | 213,610                      | 232,988                       | 83,055                         | 8.32                | 9,983                    |
| 2008                                | 269,993.74              | 187,801                      | 204,837                       | 92,156                         | 8.39                | 10,984                   |
| 2012                                | 82,903.92               | 50,487                       | 55,067                        | 36,127                         | 8.45                | 4,275                    |
| 2013                                | 69,454.51               | 40,392                       | 44,056                        | 32,344                         | 8.46                | 3,823                    |
| 2015                                | 1,138,694.01            | 587,452                      | 640,744                       | 611,819                        | 8.48                | 72,148                   |
| 2020                                | 6,557.88                | 1,639                        | 1,788                         | 5,426                          | 8.50                | 638                      |
| 2022                                | 412,809.75              | 25,229                       | 27,517                        | 426,574                        | 8.50                | 50,185                   |
|                                     | 8,507,589.41            | 6,808,551                    | 7,426,200                     | 1,932,148                      |                     | 239,738                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.1 2.82

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.20 VAPORIZING EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 50-R2                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1974   | 622,515.00              | 577,395                      | 684,766                       |                                |                     |                          |
| 1977   | 9,528.29                | 8,746                        | 10,481                        |                                |                     |                          |
| 1978   | 16,922.98               | 15,480                       | 18,615                        |                                |                     |                          |
| 1979   | 39,869.29               | 36,327                       | 43,856                        |                                |                     |                          |
| 1980   | 4,008.76                | 3,639                        | 4,395                         | 15                             | 7.53                | 2                        |
| 1981   | 2,617,621.26            | 2,366,191                    | 2,857,520                     | 21,863                         | 7.58                | 2,884                    |
| 1984   | 2,897.33                | 2,584                        | 3,121                         | 66                             | 7.72                | 9                        |
| 1985   | 6,737.99                | 5,981                        | 7,223                         | 189                            | 7.76                | 24                       |
| 1993   | 6,586.40                | 5,571                        | 6,728                         | 517                            | 8.02                | 64                       |
| 1996   | 11,606.08               | 9,575                        | 11,563                        | 1,204                          | 8.10                | 149                      |
| 2003   | 1,415,457.10            | 1,075,095                    | 1,298,333                     | 258,670                        | 8.23                | 31,430                   |
| 2010   | 32,609.97               | 21,191                       | 25,591                        | 10,280                         | 8.32                | 1,236                    |
| 2015   | 62,071.34               | 31,762                       | 38,357                        | 29,921                         | 8.37                | 3,575                    |
| 2020   | 167,701.78              | 41,656                       | 50,306                        | 134,166                        | 8.40                | 15,972                   |
| 2022   | 238,090.85              | 14,402                       | 17,393                        | 244,507                        | 8.42                | 29,039                   |
|  | 5,254,224.42            | 4,215,595                    | 5,078,248                     | 701,399                        |                     | 84,384                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 8.3 1.61                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.30 COMPRESSOR EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 40-R2                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1974   | 254,430.50              | 239,415                      | 262,078                       | 17,796                         | 5.70                | 3,122                    |
| 1977   | 38,660.62               | 35,893                       | 39,291                        | 3,236                          | 6.08                | 532                      |
| 1979   | 433,670.13              | 398,889                      | 436,649                       | 40,388                         | 6.32                | 6,391                    |
| 1981   | 281,860.18              | 256,731                      | 281,034                       | 29,012                         | 6.55                | 4,429                    |
| 1987   | 79,707.27               | 70,274                       | 76,926                        | 10,752                         | 7.14                | 1,506                    |
| 1994   | 13,056.32               | 10,964                       | 12,002                        | 2,360                          | 7.64                | 309                      |
| 2001   | 142,333.04              | 111,142                      | 121,663                       | 34,903                         | 7.97                | 4,379                    |
| 2002   | 25,212.27               | 19,424                       | 21,263                        | 6,470                          | 8.00                | 809                      |
| 2003   | 27,479.32               | 20,851                       | 22,825                        | 7,402                          | 8.04                | 921                      |
| 2008   | 62,932.78               | 43,239                       | 47,332                        | 21,894                         | 8.18                | 2,677                    |
| 2014   | 92,510.65               | 50,479                       | 55,257                        | 46,505                         | 8.29                | 5,610                    |
| 2016   | 193,863.71              | 91,644                       | 100,319                       | 112,931                        | 8.32                | 13,573                   |
| 2019   | 1,378,244.06            | 438,326                      | 479,819                       | 1,036,249                      | 8.36                | 123,953                  |
| 2020   | 33,540.34               | 8,328                        | 9,116                         | 27,778                         | 8.37                | 3,319                    |
| 2022   | 11.32                   | 1                            | 1                             | 11                             | 8.39                | 1                        |
|  | 3,057,512.51            | 1,795,600                    | 1,965,575                     | 1,397,689                      |                     | 171,531                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 8.1 5.61                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.40 MEASURING AND REGULATING EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 55-R1.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1974   | 177,423.89              | 163,155                      | 162,415                       | 32,751                         | 7.64                | 4,287                    |
| 1975   | 21,511.69               | 19,718                       | 19,629                        | 4,034                          | 7.68                | 525                      |
| 1977   | 11,183.76               | 10,187                       | 10,141                        | 2,161                          | 7.74                | 279                      |
| 1978   | 3,498.40                | 3,175                        | 3,161                         | 687                            | 7.78                | 88                       |
| 1979   | 62,087.00               | 56,137                       | 55,882                        | 12,414                         | 7.81                | 1,590                    |
| 1981   | 497,405.37              | 446,384                      | 444,359                       | 102,787                        | 7.86                | 13,077                   |
| 1983   | 7,160.66                | 6,373                        | 6,344                         | 1,533                          | 7.91                | 194                      |
| 1985   | 22,556.49               | 19,889                       | 19,799                        | 5,013                          | 7.96                | 630                      |
| 1986   | 16,967.72               | 14,889                       | 14,821                        | 3,843                          | 7.98                | 482                      |
| 1987   | 10,422.38               | 9,095                        | 9,054                         | 2,411                          | 8.01                | 301                      |
| 1988   | 5,887.68                | 5,110                        | 5,087                         | 1,389                          | 8.03                | 173                      |
| 1993   | 32,080.15               | 26,954                       | 26,832                        | 8,456                          | 8.12                | 1,041                    |
| 1997   | 22,858.05               | 18,570                       | 18,486                        | 6,658                          | 8.17                | 815                      |
| 1998   | 96,256.29               | 77,394                       | 77,043                        | 28,839                         | 8.19                | 3,521                    |
| 2000   | 6,254.98                | 4,918                        | 4,896                         | 1,984                          | 8.21                | 242                      |
| 2001   | 24,452.07               | 18,990                       | 18,904                        | 7,993                          | 8.22                | 972                      |
| 2005   | 50,552.78               | 36,891                       | 36,724                        | 18,884                         | 8.26                | 2,286                    |
| 2009   | 114,299.02              | 76,096                       | 75,750                        | 49,979                         | 8.29                | 6,029                    |
| 2017   | 337,142.17              | 143,933                      | 143,280                       | 227,576                        | 8.34                | 27,287                   |
| 2018   | 3,334.95                | 1,255                        | 1,249                         | 2,419                          | 8.35                | 290                      |
| 2019   | 32,191.18               | 10,195                       | 10,149                        | 25,261                         | 8.36                | 3,022                    |
| 2021   | 170,488.39              | 27,692                       | 27,566                        | 159,971                        | 8.37                | 19,112                   |
|  | 1,726,015.07            | 1,197,000                    | 1,191,571                     | 707,046                        |                     | 86,243                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 8.2 5.00                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.50 OTHER EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 35-R2                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1973   | 36,828.89               | 35,774                       | 36,266                        | 4,246                          | 4.09                | 1,038                    |
| 1976   | 794.57                  | 757                          | 767                           | 107                            | 4.67                | 23                       |
| 1980   | 338,878.59              | 315,163                      | 319,497                       | 53,269                         | 5.35                | 9,957                    |
| 1981   | 38,114.11               | 35,232                       | 35,717                        | 6,209                          | 5.51                | 1,127                    |
| 1982   | 67,755.09               | 62,264                       | 63,120                        | 11,411                         | 5.66                | 2,016                    |
| 1996   | 62,119.80               | 51,392                       | 52,099                        | 16,233                         | 7.38                | 2,200                    |
| 2000   | 31,991.60               | 25,333                       | 25,681                        | 9,510                          | 7.67                | 1,240                    |
| 2004   | 155,892.93              | 116,460                      | 118,062                       | 53,420                         | 7.89                | 6,771                    |
| 2007   | 40,950.00               | 28,831                       | 29,227                        | 15,818                         | 8.02                | 1,972                    |
| 2008   | 113,390.64              | 77,905                       | 78,976                        | 45,754                         | 8.06                | 5,677                    |
| 2011   | 248,853.46              | 156,072                      | 158,218                       | 115,521                        | 8.15                | 14,174                   |
| 2012   | 841,084.87              | 506,839                      | 513,809                       | 411,384                        | 8.18                | 50,291                   |
| 2014   | 135,664.53              | 73,975                       | 74,992                        | 74,239                         | 8.23                | 9,021                    |
| 2016   | 81.80                   | 39                           | 40                            | 50                             | 8.27                | 6                        |
| 2019   | 120,173.53              | 38,269                       | 38,795                        | 93,396                         | 8.32                | 11,225                   |
| 2020   | 958,195.91              | 237,818                      | 241,089                       | 812,927                        | 8.34                | 97,473                   |
|  | 3,190,770.32            | 1,762,123                    | 1,786,355                     | 1,723,492                      |                     | 214,211                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 8.0 6.71                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 365.20 LAND RIGHTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0     |                         |                              |                               |                                |                     |                          |
| 1936                        | 72.00                   | 66                           | 46                            | 26                             | 6.75                | 4                        |
| 1942                        | 11,043.90               | 9,761                        | 6,737                         | 4,307                          | 8.71                | 494                      |
| 1943                        | 325.82                  | 286                          | 197                           | 129                            | 9.08                | 14                       |
| 1948                        | 10.00                   | 9                            | 6                             | 4                              | 11.21               |                          |
| 1950                        | 19,008.64               | 15,914                       | 10,984                        | 8,025                          | 12.21               | 657                      |
| 1953                        | 52,206.58               | 42,559                       | 29,376                        | 22,831                         | 13.86               | 1,647                    |
| 1954                        | 537,499.99              | 433,870                      | 299,471                       | 238,029                        | 14.46               | 16,461                   |
| 1955                        | 52,030.60               | 41,576                       | 28,697                        | 23,334                         | 15.07               | 1,548                    |
| 1957                        | 217.00                  | 170                          | 117                           | 100                            | 16.34               | 6                        |
| 1958                        | 1,080.17                | 835                          | 576                           | 504                            | 17.00               | 30                       |
| 1959                        | 19,510.23               | 14,914                       | 10,294                        | 9,216                          | 17.67               | 522                      |
| 1960                        | 153,747.82              | 116,130                      | 80,157                        | 73,591                         | 18.35               | 4,010                    |
| 1961                        | 204,456.73              | 152,580                      | 105,316                       | 99,141                         | 19.03               | 5,210                    |
| 1962                        | 20,884.48               | 15,390                       | 10,623                        | 10,261                         | 19.73               | 520                      |
| 1963                        | 3,057.75                | 2,224                        | 1,535                         | 1,523                          | 20.44               | 75                       |
| 1964                        | 183,113.74              | 131,476                      | 90,749                        | 92,365                         | 21.15               | 4,367                    |
| 1965                        | 279,321.55              | 197,835                      | 136,552                       | 142,770                        | 21.88               | 6,525                    |
| 1966                        | 71,249.90               | 49,770                       | 34,353                        | 36,897                         | 22.61               | 1,632                    |
| 1967                        | 552,309.16              | 380,281                      | 262,482                       | 289,827                        | 23.36               | 12,407                   |
| 1968                        | 55,689.22               | 37,787                       | 26,082                        | 29,607                         | 24.11               | 1,228                    |
| 1969                        | 20,167.60               | 13,477                       | 9,302                         | 10,866                         | 24.88               | 437                      |
| 1970                        | 85.50                   | 56                           | 39                            | 46                             | 25.65               | 2                        |
| 1971                        | 241,212.93              | 156,178                      | 107,799                       | 133,414                        | 26.44               | 5,046                    |
| 1972                        | 29,364.58               | 18,703                       | 12,909                        | 16,456                         | 27.23               | 604                      |
| 1973                        | 72,027.53               | 45,099                       | 31,129                        | 40,899                         | 28.04               | 1,459                    |
| 1974                        | 2,521.82                | 1,552                        | 1,071                         | 1,451                          | 28.85               | 50                       |
| 1976                        | 223,067.95              | 132,324                      | 91,334                        | 131,734                        | 30.51               | 4,318                    |
| 1977                        | 411.10                  | 239                          | 165                           | 246                            | 31.35               | 8                        |
| 1978                        | 219,781.18              | 125,392                      | 86,550                        | 133,231                        | 32.21               | 4,136                    |
| 1979                        | 14,802.11               | 8,275                        | 5,712                         | 9,090                          | 33.07               | 275                      |
| 1980                        | 512.00                  | 280                          | 193                           | 319                            | 33.94               | 9                        |
| 1981                        | 195,726.74              | 104,884                      | 72,394                        | 123,333                        | 34.81               | 3,543                    |
| 1982                        | 6,773.92                | 3,550                        | 2,450                         | 4,324                          | 35.70               | 121                      |
| 1983                        | 12,868.54               | 6,590                        | 4,549                         | 8,320                          | 36.59               | 227                      |
| 1984                        | 130,367.50              | 65,201                       | 45,004                        | 85,364                         | 37.49               | 2,277                    |
| 1985                        | 73,645.21               | 35,939                       | 24,806                        | 48,839                         | 38.40               | 1,272                    |
| 1986                        | 190,076.15              | 90,425                       | 62,414                        | 127,662                        | 39.32               | 3,247                    |
| 1987                        | 15,573.09               | 7,218                        | 4,982                         | 10,591                         | 40.24               | 263                      |
| 1988                        | 27,179.09               | 12,263                       | 8,464                         | 18,715                         | 41.16               | 455                      |
| 1989                        | 32,267.71               | 14,155                       | 9,770                         | 22,498                         | 42.10               | 534                      |
| 1990                        | 2,192.00                | 934                          | 645                           | 1,547                          | 43.04               | 36                       |
| 1991                        | 9,816.53                | 4,060                        | 2,802                         | 7,015                          | 43.98               | 160                      |
| 1992                        | 1,500.00                | 601                          | 415                           | 1,085                          | 44.93               | 24                       |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 365.20 LAND RIGHTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1993   | 20,744.00               | 8,054                        | 5,559                         | 15,185                         | 45.88               | 331                      |
| 1994   | 334,156.51              | 125,466                      | 86,601                        | 247,556                        | 46.84               | 5,285                    |
| 1995   | 35,968.01               | 13,045                       | 9,004                         | 26,964                         | 47.80               | 564                      |
| 1996   | 78,702.56               | 27,525                       | 18,999                        | 59,704                         | 48.77               | 1,224                    |
| 1997   | 456,155.64              | 153,693                      | 106,084                       | 350,072                        | 49.73               | 7,039                    |
| 1999   | 753,604.71              | 234,318                      | 161,734                       | 591,871                        | 51.68               | 11,453                   |
| 2000   | 1,683,298.41            | 501,404                      | 346,085                       | 1,337,213                      | 52.66               | 25,393                   |
| 2001   | 883,011.51              | 251,482                      | 173,581                       | 709,431                        | 53.64               | 13,226                   |
| 2002   | 1,229,637.35            | 334,129                      | 230,627                       | 999,010                        | 54.62               | 18,290                   |
| 2003   | 26,972.01               | 6,977                        | 4,816                         | 22,156                         | 55.60               | 398                      |
| 2004   | 98,671.60               | 24,221                       | 16,718                        | 81,954                         | 56.59               | 1,448                    |
| 2005   | 120,887.60              | 28,079                       | 19,381                        | 101,507                        | 57.58               | 1,763                    |
| 2006   | 1,663.38                | 364                          | 251                           | 1,412                          | 58.57               | 24                       |
| 2007   | 629,635.84              | 129,623                      | 89,470                        | 540,166                        | 59.56               | 9,069                    |
| 2008   | 491,615.80              | 94,720                       | 65,379                        | 426,237                        | 60.55               | 7,039                    |
| 2009   | 12.17                   | 2                            | 1                             | 11                             | 61.54               |                          |
| 2010   | 45,458.24               | 7,558                        | 5,217                         | 40,241                         | 62.53               | 644                      |
| 2011   | 4,112.52                | 629                          | 434                           | 3,679                          | 63.53               | 58                       |
| 2012   | 12,654.71               | 1,768                        | 1,220                         | 11,435                         | 64.52               | 177                      |
| 2018   | 173,497.34              | 10,387                       | 7,170                         | 166,327                        | 70.51               | 2,359                    |
| 2019   | 138,793.89              | 6,478                        | 4,472                         | 134,322                        | 71.50               | 1,879                    |
| 2022   | 545,298.55              | 3,637                        | 2,510                         | 542,789                        | 74.50               | 7,286                    |
|  | 11,503,328.41           | 4,454,387                    | 3,074,561                     | 8,428,767                      |                     | 200,809                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 42.0 1.75                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5    |                         |                              |                               |                                |                     |                          |
| 1950                        | 7,897.00                | 7,272                        | 7,892                         | 400                            | 7.38                | 54                       |
| 1953                        | 10,521.78               | 9,514                        | 10,325                        | 723                            | 8.33                | 87                       |
| 1954                        | 150,005.67              | 134,746                      | 146,227                       | 11,279                         | 8.67                | 1,301                    |
| 1955                        | 8,484.03                | 7,569                        | 8,214                         | 694                            | 9.02                | 77                       |
| 1956                        | 4,039.37                | 3,578                        | 3,883                         | 358                            | 9.38                | 38                       |
| 1957                        | 9,089.87                | 7,992                        | 8,673                         | 871                            | 9.76                | 89                       |
| 1958                        | 2,337.00                | 2,039                        | 2,213                         | 241                            | 10.15               | 24                       |
| 1959                        | 20,606.77               | 17,829                       | 19,348                        | 2,289                          | 10.56               | 217                      |
| 1960                        | 23,510.90               | 20,169                       | 21,887                        | 2,799                          | 10.98               | 255                      |
| 1961                        | 52,052.27               | 44,252                       | 48,022                        | 6,633                          | 11.42               | 581                      |
| 1962                        | 1,086.33                | 915                          | 993                           | 148                            | 11.87               | 12                       |
| 1964                        | 24,260.01               | 20,026                       | 21,732                        | 3,741                          | 12.83               | 292                      |
| 1965                        | 45,184.10               | 36,903                       | 40,047                        | 7,396                          | 13.33               | 555                      |
| 1966                        | 8,345.94                | 6,740                        | 7,314                         | 1,449                          | 13.85               | 105                      |
| 1967                        | 11,776.05               | 9,401                        | 10,202                        | 2,163                          | 14.38               | 150                      |
| 1969                        | 54,763.75               | 42,657                       | 46,291                        | 11,211                         | 15.49               | 724                      |
| 1970                        | 6,143.90                | 4,723                        | 5,125                         | 1,326                          | 16.07               | 83                       |
| 1971                        | 51,844.15               | 39,321                       | 42,671                        | 11,765                         | 16.66               | 706                      |
| 1972                        | 8,347.24                | 6,242                        | 6,774                         | 1,991                          | 17.27               | 115                      |
| 1973                        | 7,837.88                | 5,776                        | 6,268                         | 1,962                          | 17.89               | 110                      |
| 1974                        | 13,679.67               | 9,928                        | 10,774                        | 3,590                          | 18.53               | 194                      |
| 1976                        | 56,525.86               | 39,726                       | 43,111                        | 16,241                         | 19.84               | 819                      |
| 1978                        | 10,209.37               | 6,934                        | 7,525                         | 3,195                          | 21.19               | 151                      |
| 1979                        | 15,019.02               | 10,017                       | 10,870                        | 4,900                          | 21.89               | 224                      |
| 1981                        | 45,939.20               | 29,488                       | 32,000                        | 16,236                         | 23.32               | 696                      |
| 1982                        | 58,023.67               | 36,504                       | 39,614                        | 21,311                         | 24.05               | 886                      |
| 1983                        | 105,661.28              | 65,105                       | 70,652                        | 40,292                         | 24.79               | 1,625                    |
| 1984                        | 31,358.32               | 18,916                       | 20,528                        | 12,398                         | 25.53               | 486                      |
| 1985                        | 18,851.59               | 11,121                       | 12,069                        | 7,725                          | 26.29               | 294                      |
| 1987                        | 1,583.95                | 891                          | 967                           | 696                            | 27.84               | 25                       |
| 1988                        | 52,714.74               | 28,939                       | 31,405                        | 23,945                         | 28.63               | 836                      |
| 1990                        | 169,793.40              | 88,459                       | 95,996                        | 82,287                         | 30.23               | 2,722                    |
| 1992                        | 9,397.88                | 4,628                        | 5,022                         | 4,846                          | 31.86               | 152                      |
| 1994                        | 50,871.88               | 23,565                       | 25,573                        | 27,842                         | 33.53               | 830                      |
| 2001                        | 167,585.10              | 59,798                       | 64,893                        | 111,071                        | 39.61               | 2,804                    |
| 2002                        | 306,654.26              | 104,591                      | 113,502                       | 208,485                        | 40.51               | 5,147                    |
| 2003                        | 167.36                  | 54                           | 59                            | 117                            | 41.41               | 3                        |
| 2004                        | 13,531.12               | 4,187                        | 4,544                         | 9,664                          | 42.32               | 228                      |
| 2005                        | 59,185.17               | 17,359                       | 18,838                        | 43,306                         | 43.24               | 1,002                    |
| 2008                        | 573,605.57              | 140,333                      | 152,289                       | 449,997                        | 46.02               | 9,778                    |
| 2009                        | 217,015.96              | 49,522                       | 53,741                        | 174,126                        | 46.96               | 3,708                    |
| 2010                        | 130,210.79              | 27,573                       | 29,922                        | 106,799                        | 47.90               | 2,230                    |
| 2012                        | 46,650.71               | 8,327                        | 9,036                         | 39,947                         | 49.80               | 802                      |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 2015   | 254,623.25              | 32,617                       | 35,396                        | 231,958                        | 52.68               | 4,403                    |
| 2016   | 634,667.81              | 70,639                       | 76,658                        | 589,743                        | 53.64               | 10,994                   |
| 2017   | 1,412,358.49            | 132,978                      | 144,309                       | 1,338,667                      | 54.62               | 24,509                   |
| 2018   | 10,203.00               | 787                          | 854                           | 9,859                          | 55.59               | 177                      |
| 2019   | 93,440.82               | 5,625                        | 6,104                         | 92,009                         | 56.56               | 1,627                    |
| 2020   | 604,565.35              | 26,027                       | 28,245                        | 606,549                        | 57.54               | 10,541                   |
| 2021   | 232,180.01              | 6,014                        | 6,526                         | 237,263                        | 58.52               | 4,054                    |
| 2022   | 135,319.83              | 1,161                        | 1,260                         | 140,826                        | 59.51               | 2,366                    |
|  | 6,039,728.44            | 1,489,477                    | 1,616,383                     | 4,725,332                      |                     | 99,888                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 47.3 1.65                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.30 OTHER STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 1953   | 8,341.98                | 8,238                        | 7,182                         | 1,577                          | 3.27                | 482                      |
| 1954   | 16,295.98               | 16,010                       | 13,957                        | 3,154                          | 3.54                | 891                      |
| 1956   | 4,997.51                | 4,858                        | 4,235                         | 1,012                          | 4.08                | 248                      |
| 1974   | 1,991.90                | 1,647                        | 1,436                         | 655                            | 11.68               | 56                       |
| 1978   | 9,186.02                | 7,124                        | 6,210                         | 3,435                          | 14.38               | 239                      |
| 1979   | 445.37                  | 339                          | 296                           | 172                            | 15.08               | 11                       |
| 1980   | 8,746.46                | 6,546                        | 5,707                         | 3,477                          | 15.80               | 220                      |
| 1982   | 30,131.36               | 21,698                       | 18,915                        | 12,723                         | 17.28               | 736                      |
| 1986   | 19,394.63               | 12,811                       | 11,168                        | 9,196                          | 20.40               | 451                      |
| 1989   | 3,840.21                | 2,355                        | 2,053                         | 1,979                          | 22.88               | 86                       |
| 1992   | 42,769.24               | 24,111                       | 21,019                        | 23,889                         | 25.47               | 938                      |
| 1995   | 44,719.08               | 22,914                       | 19,976                        | 26,979                         | 28.16               | 958                      |
| 1996   | 9,856.32                | 4,877                        | 4,252                         | 6,097                          | 29.08               | 210                      |
| 2002   | 22,442.81               | 8,685                        | 7,571                         | 15,994                         | 34.73               | 461                      |
| 2007   | 5,589.16                | 1,643                        | 1,432                         | 4,437                          | 39.60               | 112                      |
| 2012   | 49,805.41               | 9,955                        | 8,678                         | 43,618                         | 44.53               | 980                      |
| 2016   | 712,584.22              | 88,289                       | 76,967                        | 671,246                        | 48.51               | 13,837                   |
| 2017   | 145,932.23              | 15,295                       | 13,334                        | 139,895                        | 49.51               | 2,826                    |
| 2018   | 78,162.49               | 6,700                        | 5,841                         | 76,230                         | 50.51               | 1,509                    |
|  | 1,215,232.38            | 264,095                      | 230,229                       | 1,045,765                      |                     | 25,251                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 41.4 2.08                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 367.00 MAINS

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

| YEAR<br>(1)                  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 100-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40    |                         |                              |                               |                                |                     |                          |
| 1922                         | 102.56                  | 115                          | 136                           | 8                              | 19.94               |                          |
| 1928                         | 40,126.46               | 43,313                       | 51,335                        | 4,842                          | 22.90               | 211                      |
| 1929                         | 35,509.06               | 38,065                       | 45,115                        | 4,598                          | 23.43               | 196                      |
| 1932                         | 1,621.37                | 1,701                        | 2,016                         | 254                            | 25.07               | 10                       |
| 1933                         | 493.80                  | 514                          | 609                           | 82                             | 25.63               | 3                        |
| 1934                         | 907.96                  | 938                          | 1,112                         | 159                            | 26.20               | 6                        |
| 1936                         | 70,312.98               | 71,486                       | 84,726                        | 13,712                         | 27.38               | 501                      |
| 1941                         | 21,696.57               | 21,126                       | 25,039                        | 5,336                          | 30.45               | 175                      |
| 1942                         | 47,617.07               | 45,931                       | 54,438                        | 12,226                         | 31.10               | 393                      |
| 1943                         | 20,557.27               | 19,645                       | 23,284                        | 5,496                          | 31.74               | 173                      |
| 1944                         | 3,291.73                | 3,115                        | 3,692                         | 916                            | 32.40               | 28                       |
| 1945                         | 5,267.22                | 4,936                        | 5,850                         | 1,524                          | 33.06               | 46                       |
| 1946                         | 201.44                  | 187                          | 222                           | 60                             | 33.73               | 2                        |
| 1947                         | 272.41                  | 250                          | 296                           | 85                             | 34.41               | 2                        |
| 1948                         | 101,026.29              | 91,792                       | 108,793                       | 32,644                         | 35.10               | 930                      |
| 1949                         | 64,731.87               | 58,190                       | 68,968                        | 21,657                         | 35.79               | 605                      |
| 1950                         | 72,093.00               | 64,101                       | 75,974                        | 24,956                         | 36.49               | 684                      |
| 1951                         | 6,497.54                | 5,714                        | 6,772                         | 2,325                          | 37.19               | 63                       |
| 1952                         | 267,263.31              | 232,359                      | 275,396                       | 98,773                         | 37.90               | 2,606                    |
| 1953                         | 507,491.54              | 436,098                      | 516,871                       | 193,617                        | 38.62               | 5,013                    |
| 1954                         | 8,420,347.19            | 7,149,717                    | 8,473,962                     | 3,314,524                      | 39.35               | 84,232                   |
| 1955                         | 449,432.92              | 377,020                      | 446,850                       | 182,356                        | 40.08               | 4,550                    |
| 1956                         | 1,300,469.25            | 1,077,465                    | 1,277,029                     | 543,628                        | 40.82               | 13,318                   |
| 1957                         | 459,846.16              | 376,228                      | 445,912                       | 197,873                        | 41.56               | 4,761                    |
| 1958                         | 172,682.48              | 139,469                      | 165,301                       | 76,454                         | 42.31               | 1,807                    |
| 1959                         | 3,195,800.69            | 2,547,564                    | 3,019,415                     | 1,454,706                      | 43.06               | 33,783                   |
| 1960                         | 3,137,010.09            | 2,467,321                    | 2,924,309                     | 1,467,505                      | 43.82               | 33,489                   |
| 1961                         | 3,801,930.20            | 2,949,309                    | 3,495,570                     | 1,827,132                      | 44.59               | 40,976                   |
| 1962                         | 781,411.35              | 597,748                      | 708,461                       | 385,515                        | 45.36               | 8,499                    |
| 1963                         | 1,076,642.10            | 811,831                      | 962,195                       | 545,104                        | 46.14               | 11,814                   |
| 1964                         | 3,777,122.69            | 2,806,855                    | 3,326,731                     | 1,961,241                      | 46.92               | 41,800                   |
| 1965                         | 7,302,880.22            | 5,346,146                    | 6,336,340                     | 3,887,692                      | 47.71               | 81,486                   |
| 1966                         | 2,955,677.29            | 2,130,630                    | 2,525,258                     | 1,612,690                      | 48.51               | 33,244                   |
| 1967                         | 7,436,923.01            | 5,277,687                    | 6,255,202                     | 4,156,490                      | 49.31               | 84,293                   |
| 1968                         | 2,294,163.35            | 1,602,381                    | 1,899,168                     | 1,312,661                      | 50.11               | 26,196                   |
| 1969                         | 2,741,164.96            | 1,883,509                    | 2,232,366                     | 1,605,265                      | 50.92               | 31,525                   |
| 1970                         | 2,710,940.97            | 1,832,000                    | 2,171,317                     | 1,624,000                      | 51.73               | 31,394                   |
| 1971                         | 2,478,759.13            | 1,646,640                    | 1,951,625                     | 1,518,638                      | 52.55               | 28,899                   |
| 1972                         | 1,144,621.31            | 747,071                      | 885,441                       | 717,029                        | 53.38               | 13,433                   |
| 1973                         | 1,401,619.33            | 898,522                      | 1,064,943                     | 897,324                        | 54.21               | 16,553                   |
| 1974                         | 805,958.95              | 507,303                      | 601,264                       | 527,079                        | 55.04               | 9,576                    |
| 1975                         | 291,218.83              | 179,880                      | 213,197                       | 194,509                        | 55.88               | 3,481                    |
| 1976                         | 1,297,428.67            | 785,956                      | 931,528                       | 884,872                        | 56.73               | 15,598                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 367.00 MAINS

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

| YEAR                         | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                          | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 100-R3 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -40    |                  |                       |                        |                         |              |                   |
| 1977                         | 2,489,996.52     | 1,478,759             | 1,752,650              | 1,733,345               | 57.58        | 30,103            |
| 1978                         | 3,474,281.36     | 2,021,962             | 2,396,463              | 2,467,531               | 58.43        | 42,231            |
| 1979                         | 4,392,979.76     | 2,503,735             | 2,967,468              | 3,182,704               | 59.29        | 53,680            |
| 1980                         | 1,769,069.60     | 986,964               | 1,169,766              | 1,306,931               | 60.15        | 21,728            |
| 1981                         | 3,334,272.14     | 1,819,579             | 2,156,595              | 2,511,386               | 61.02        | 41,157            |
| 1982                         | 4,403,344.18     | 2,349,360             | 2,784,500              | 3,380,182               | 61.89        | 54,616            |
| 1983                         | 3,305,316.56     | 1,722,797             | 2,041,887              | 2,585,556               | 62.77        | 41,191            |
| 1984                         | 13,701,370.20    | 6,972,627             | 8,264,072              | 10,917,846              | 63.65        | 171,529           |
| 1985                         | 7,222,233.48     | 3,586,417             | 4,250,680              | 5,860,447               | 64.53        | 90,817            |
| 1986                         | 6,014,331.09     | 2,911,658             | 3,450,945              | 4,969,119               | 65.42        | 75,957            |
| 1987                         | 877,368.36       | 413,820               | 490,466                | 737,850                 | 66.31        | 11,127            |
| 1988                         | 2,729,677.19     | 1,253,086             | 1,485,178              | 2,336,370               | 67.21        | 34,762            |
| 1989                         | 3,498,048.42     | 1,561,739             | 1,850,999              | 3,046,269               | 68.11        | 44,726            |
| 1990                         | 2,975,259.90     | 1,290,430             | 1,529,439              | 2,635,925               | 69.02        | 38,191            |
| 1991                         | 1,810,257.15     | 762,335               | 903,532                | 1,630,828               | 69.92        | 23,324            |
| 1992                         | 2,144,604.14     | 875,513               | 1,037,672              | 1,964,774               | 70.84        | 27,735            |
| 1993                         | 4,802,165.05     | 1,899,256             | 2,251,030              | 4,472,001               | 71.75        | 62,328            |
| 1994                         | 1,449,326.55     | 554,541               | 657,251                | 1,371,806               | 72.67        | 18,877            |
| 1995                         | 641,176.64       | 236,979               | 280,871                | 616,776                 | 73.60        | 8,380             |
| 1996                         | 3,586,896.07     | 1,279,518             | 1,516,506              | 3,505,148               | 74.52        | 47,036            |
| 1997                         | 3,273,865.07     | 1,125,227             | 1,333,638              | 3,249,773               | 75.45        | 43,072            |
| 1998                         | 1,798,774.12     | 594,819               | 704,989                | 1,813,295               | 76.38        | 23,740            |
| 1999                         | 3,923,321.38     | 1,245,733             | 1,476,463              | 4,016,187               | 77.32        | 51,942            |
| 2000                         | 3,358,348.64     | 1,022,147             | 1,211,465              | 3,490,223               | 78.26        | 44,598            |
| 2001                         | 7,844,154.19     | 2,284,218             | 2,707,293              | 8,274,523               | 79.20        | 104,476           |
| 2002                         | 1,241,679.75     | 345,063               | 408,974                | 1,329,378               | 80.15        | 16,586            |
| 2003                         | 3,694,615.73     | 978,113               | 1,159,276              | 4,013,186               | 81.09        | 49,491            |
| 2004                         | 1,175,876.95     | 295,663               | 350,425                | 1,295,803               | 82.04        | 15,795            |
| 2005                         | 1,918,750.61     | 456,663               | 541,245                | 2,145,006               | 83.00        | 25,843            |
| 2006                         | 349,842.92       | 78,610                | 93,170                 | 396,610                 | 83.95        | 4,724             |
| 2007                         | 1,397,431.29     | 295,221               | 349,901                | 1,606,503               | 84.91        | 18,920            |
| 2008                         | 4,221,642.57     | 835,125               | 989,804                | 4,920,496               | 85.87        | 57,302            |
| 2009                         | 2,105,403.04     | 388,194               | 460,094                | 2,487,470               | 86.83        | 28,648            |
| 2010                         | 1,528,187.63     | 261,014               | 309,358                | 1,830,105               | 87.80        | 20,844            |
| 2011                         | 158,385.32       | 24,924                | 29,540                 | 192,199                 | 88.76        | 2,165             |
| 2012                         | 2,241,425.98     | 322,272               | 381,962                | 2,756,034               | 89.73        | 30,715            |
| 2013                         | 4,528,644.94     | 589,630               | 698,839                | 5,641,264               | 90.70        | 62,197            |
| 2014                         | 17,335,193.08    | 2,021,630             | 2,396,069              | 21,873,201              | 91.67        | 238,608           |
| 2015                         | 11,197,688.19    | 1,152,242             | 1,365,656              | 14,311,107              | 92.65        | 154,464           |
| 2016                         | 29,478,881.45    | 2,633,054             | 3,120,739              | 38,149,695              | 93.62        | 407,495           |
| 2017                         | 50,964,789.84    | 3,852,938             | 4,566,566              | 66,784,140              | 94.60        | 705,963           |
| 2018                         | 196,355,183.82   | 12,150,459            | 14,400,924             | 260,496,333             | 95.58        | 2,725,427         |
| 2019                         | 30,742,600.04    | 1,480,564             | 1,754,789              | 41,284,851              | 96.56        | 427,556           |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 367.00 MAINS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 100-R3                                 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40                                    |                         |                              |                               |                                |                     |                          |
| 2020   | 10,414,818.37           | 358,686                      | 425,120                       | 14,155,626                     | 97.54               | 145,126                  |
| 2021   | 22,098,765.39           | 457,886                      | 542,694                       | 30,395,578                     | 98.52               | 308,522                  |
| 2022   | 19,300,314.77           | 132,400                      | 156,923                       | 26,863,518                     | 99.51               | 269,958                  |
|  | 567,971,692.03          | 117,141,398                  | 138,837,914                   | 656,322,455                    |                     | 7,590,026                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 86.5 1.34                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR                        | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-----------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                         | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 60-R2 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -35   |                  |                       |                        |                         |              |                   |
| 1950                        | 5,420.67         | 5,928                 | 6,859                  | 459                     | 11.40        | 40                |
| 1952                        | 3,783.24         | 4,074                 | 4,714                  | 393                     | 12.14        | 32                |
| 1953                        | 47,591.71        | 50,842                | 58,824                 | 5,425                   | 12.52        | 433               |
| 1954                        | 314,885.45       | 333,628               | 386,006                | 39,089                  | 12.91        | 3,028             |
| 1955                        | 19,874.55        | 20,879                | 24,157                 | 2,674                   | 13.31        | 201               |
| 1956                        | 73,841.47        | 76,908                | 88,982                 | 10,704                  | 13.71        | 781               |
| 1957                        | 18,399.36        | 18,990                | 21,971                 | 2,868                   | 14.13        | 203               |
| 1958                        | 37,214.20        | 38,048                | 44,021                 | 6,218                   | 14.56        | 427               |
| 1959                        | 263,239.61       | 266,591               | 308,445                | 46,928                  | 14.99        | 3,131             |
| 1960                        | 78,275.25        | 78,479                | 90,800                 | 14,872                  | 15.44        | 963               |
| 1961                        | 110,049.60       | 109,197               | 126,341                | 22,226                  | 15.90        | 1,398             |
| 1962                        | 59,579.13        | 58,500                | 67,684                 | 12,748                  | 16.36        | 779               |
| 1963                        | 37,262.52        | 36,185                | 41,866                 | 8,438                   | 16.84        | 501               |
| 1964                        | 148,568.53       | 142,670               | 165,069                | 35,499                  | 17.32        | 2,050             |
| 1965                        | 269,183.40       | 255,469               | 295,577                | 67,821                  | 17.82        | 3,806             |
| 1966                        | 90,269.23        | 84,655                | 97,946                 | 23,917                  | 18.32        | 1,306             |
| 1967                        | 313,030.22       | 289,897               | 335,410                | 87,181                  | 18.84        | 4,627             |
| 1968                        | 82,654.52        | 75,579                | 87,445                 | 24,139                  | 19.36        | 1,247             |
| 1969                        | 280,502.12       | 253,082               | 292,815                | 85,863                  | 19.90        | 4,315             |
| 1970                        | 47,269.86        | 42,075                | 48,681                 | 15,133                  | 20.44        | 740               |
| 1971                        | 232,114.81       | 203,681               | 235,658                | 77,697                  | 21.00        | 3,700             |
| 1972                        | 147,158.32       | 127,278               | 147,260                | 51,404                  | 21.56        | 2,384             |
| 1973                        | 90,469.25        | 77,066                | 89,165                 | 32,968                  | 22.14        | 1,489             |
| 1974                        | 174,616.46       | 146,468               | 169,463                | 66,269                  | 22.72        | 2,917             |
| 1975                        | 62,959.15        | 51,974                | 60,134                 | 24,861                  | 23.31        | 1,067             |
| 1976                        | 462,101.86       | 375,132               | 434,026                | 189,812                 | 23.92        | 7,935             |
| 1977                        | 174,491.15       | 139,258               | 161,121                | 74,442                  | 24.53        | 3,035             |
| 1978                        | 283,651.30       | 222,417               | 257,336                | 125,593                 | 25.15        | 4,994             |
| 1979                        | 237,318.37       | 182,722               | 211,409                | 108,971                 | 25.78        | 4,227             |
| 1980                        | 25,253.63        | 19,086                | 22,082                 | 12,010                  | 26.41        | 455               |
| 1981                        | 163,480.14       | 121,163               | 140,185                | 80,513                  | 27.06        | 2,975             |
| 1982                        | 863,182.73       | 627,128               | 725,585                | 439,712                 | 27.71        | 15,868            |
| 1983                        | 401,669.60       | 285,768               | 330,633                | 211,621                 | 28.38        | 7,457             |
| 1984                        | 550,681.23       | 383,478               | 443,683                | 299,737                 | 29.05        | 10,318            |
| 1985                        | 186,550.50       | 127,055               | 147,002                | 104,841                 | 29.73        | 3,526             |
| 1986                        | 678,813.49       | 451,784               | 522,713                | 393,685                 | 30.42        | 12,942            |
| 1987                        | 1,052,869.49     | 684,391               | 791,838                | 629,536                 | 31.11        | 20,236            |
| 1988                        | 370,921.17       | 235,264               | 272,200                | 228,544                 | 31.81        | 7,185             |
| 1989                        | 158,214.27       | 97,824                | 113,182                | 100,407                 | 32.52        | 3,088             |
| 1990                        | 1,557,437.44     | 937,733               | 1,084,954              | 1,017,587               | 33.24        | 30,613            |
| 1991                        | 138,047.98       | 80,851                | 93,544                 | 92,821                  | 33.97        | 2,732             |
| 1992                        | 386,099.47       | 219,789               | 254,295                | 266,939                 | 34.70        | 7,693             |
| 1993                        | 463,338.96       | 256,039               | 296,236                | 329,272                 | 35.44        | 9,291             |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35                                    |                         |                              |                               |                                |                     |                          |
| 1994   | 632,871.21              | 339,042                      | 392,270                       | 462,106                        | 36.19               | 12,769                   |
| 1995   | 300,945.49              | 156,144                      | 180,658                       | 225,618                        | 36.94               | 6,108                    |
| 1996   | 376,340.68              | 188,831                      | 218,477                       | 289,583                        | 37.70               | 7,681                    |
| 1997   | 490,850.39              | 237,778                      | 275,108                       | 387,540                        | 38.47               | 10,074                   |
| 1998   | 642,105.84              | 299,780                      | 346,844                       | 519,999                        | 39.25               | 13,248                   |
| 1999   | 2,537,507.31            | 1,140,154                    | 1,319,154                     | 2,106,481                      | 40.03               | 52,623                   |
| 2000   | 1,187,973.04            | 512,932                      | 593,461                       | 1,010,303                      | 40.81               | 24,756                   |
| 2001   | 2,493,219.90            | 1,031,632                    | 1,193,595                     | 2,172,252                      | 41.61               | 52,205                   |
| 2002   | 3,542,213.43            | 1,401,935                    | 1,622,034                     | 3,159,954                      | 42.41               | 74,510                   |
| 2003   | 1,586,938.22            | 599,498                      | 693,617                       | 1,448,750                      | 43.21               | 33,528                   |
| 2004   | 1,542,020.57            | 554,427                      | 641,470                       | 1,440,258                      | 44.02               | 32,718                   |
| 2005   | 617,952.03              | 210,786                      | 243,879                       | 590,356                        | 44.84               | 13,166                   |
| 2006   | 1,968,309.45            | 634,623                      | 734,257                       | 1,922,961                      | 45.67               | 42,106                   |
| 2007   | 1,007,634.26            | 306,300                      | 354,388                       | 1,005,918                      | 46.49               | 21,637                   |
| 2008   | 3,006,603.35            | 857,121                      | 991,686                       | 3,067,229                      | 47.33               | 64,805                   |
| 2009   | 939,863.29              | 250,172                      | 289,448                       | 979,367                        | 48.17               | 20,331                   |
| 2010   | 451,883.95              | 111,742                      | 129,285                       | 480,758                        | 49.01               | 9,809                    |
| 2011   | 1,339,962.53            | 305,405                      | 353,353                       | 1,455,596                      | 49.87               | 29,188                   |
| 2012   | 188,933.95              | 39,450                       | 45,644                        | 209,417                        | 50.72               | 4,129                    |
| 2013   | 963,477.51              | 182,526                      | 211,182                       | 1,089,513                      | 51.58               | 21,123                   |
| 2014   | 12,265,002.34           | 2,083,462                    | 2,410,558                     | 14,147,195                     | 52.45               | 269,727                  |
| 2015   | 7,844,844.45            | 1,179,045                    | 1,364,151                     | 9,226,389                      | 53.32               | 173,038                  |
| 2016   | 9,808,002.19            | 1,279,988                    | 1,480,942                     | 11,759,861                     | 54.20               | 216,972                  |
| 2017   | 10,666,069.28           | 1,180,734                    | 1,366,105                     | 13,033,089                     | 55.08               | 236,621                  |
| 2018   | 35,775,708.20           | 3,251,851                    | 3,762,381                     | 44,534,825                     | 55.96               | 795,833                  |
| 2019   | 7,663,704.85            | 543,165                      | 628,440                       | 9,717,562                      | 56.85               | 170,933                  |
| 2020   | 45,788,926.65           | 2,318,064                    | 2,681,992                     | 59,133,059                     | 57.75               | 1,023,949                |
| 2021   | 18,100,318.16           | 553,951                      | 640,920                       | 23,794,510                     | 58.64               | 405,773                  |
| 2022   | 200,826.57              | 2,033                        | 2,352                         | 268,764                        | 59.55               | 4,513                    |
|  | 185,093,344.50          | 30,047,596                   | 34,764,968                    | 215,111,047                    |                     | 4,040,008                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 53.2 2.18                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 371.00 OTHER EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1949   | 699.79                  | 700                          | 700                           |                                |                     |                          |
| 1956   | 6,270.35                | 6,270                        | 6,270                         |                                |                     |                          |
| 2012   | 18,711.62               | 5,919                        | 39,056                        | 20,344-                        |                     |                          |
|  | 25,681.76               | 12,889                       | 46,026                        | 20,344-                        |                     |                          |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 0.0 0.00                 |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 374.20 LAND RIGHTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0     |                         |                              |                               |                                |                     |                          |
| 1905                        | 1.00                    | 1                            | 1                             |                                |                     |                          |
| 1909                        | 2.00                    | 2                            | 2                             |                                |                     |                          |
| 1911                        | 1.00                    | 1                            | 1                             |                                |                     |                          |
| 1912                        | 1.00                    | 1                            | 1                             |                                |                     |                          |
| 1913                        | 1.00                    | 1                            | 1                             |                                |                     |                          |
| 1916                        | 10.00                   | 10                           | 10                            |                                |                     |                          |
| 1917                        | 1.00                    | 1                            | 1                             |                                |                     |                          |
| 1918                        | 2.00                    | 2                            | 2                             |                                |                     |                          |
| 1919                        | 1.00                    | 1                            | 1                             |                                |                     |                          |
| 1920                        | 2.00                    | 2                            | 2                             |                                |                     |                          |
| 1921                        | 4.00                    | 4                            | 4                             |                                |                     |                          |
| 1923                        | 12.00                   | 11                           | 11                            | 1                              | 3.26                |                          |
| 1924                        | 21.00                   | 20                           | 21                            |                                |                     |                          |
| 1925                        | 6.00                    | 6                            | 6                             |                                |                     |                          |
| 1926                        | 47.00                   | 44                           | 45                            | 2                              | 4.02                |                          |
| 1927                        | 29.00                   | 27                           | 28                            | 1                              | 4.28                |                          |
| 1928                        | 208.00                  | 195                          | 200                           | 8                              | 4.54                | 2                        |
| 1929                        | 890.39                  | 833                          | 856                           | 34                             | 4.80                | 7                        |
| 1930                        | 51.00                   | 48                           | 49                            | 2                              | 5.07                |                          |
| 1931                        | 57.00                   | 53                           | 54                            | 3                              | 5.34                | 1                        |
| 1932                        | 7,822.50                | 7,237                        | 7,433                         | 390                            | 5.61                | 70                       |
| 1933                        | 1.00                    | 1                            | 1                             |                                |                     |                          |
| 1934                        | 569.70                  | 523                          | 537                           | 33                             | 6.17                | 5                        |
| 1935                        | 27.00                   | 25                           | 26                            | 1                              | 6.46                |                          |
| 1936                        | 557.95                  | 508                          | 522                           | 36                             | 6.75                | 5                        |
| 1938                        | 11.00                   | 10                           | 10                            | 1                              | 7.36                |                          |
| 1939                        | 77.50                   | 70                           | 72                            | 6                              | 7.68                | 1                        |
| 1940                        | 25.59                   | 23                           | 24                            | 2                              | 8.01                |                          |
| 1941                        | 133.57                  | 119                          | 122                           | 12                             | 8.35                | 1                        |
| 1942                        | 173.78                  | 154                          | 158                           | 16                             | 8.71                | 2                        |
| 1943                        | 124.66                  | 110                          | 113                           | 12                             | 9.08                | 1                        |
| 1944                        | 53.04                   | 46                           | 47                            | 6                              | 9.47                | 1                        |
| 1945                        | 6.59                    | 6                            | 6                             | 1                              | 9.88                |                          |
| 1946                        | 210.80                  | 182                          | 187                           | 24                             | 10.30               | 2                        |
| 1947                        | 7,780.32                | 6,665                        | 6,845                         | 935                            | 10.75               | 87                       |
| 1948                        | 27.35                   | 23                           | 24                            | 3                              | 11.21               |                          |
| 1949                        | 93.29                   | 79                           | 81                            | 12                             | 11.70               | 1                        |
| 1950                        | 20.00                   | 17                           | 17                            | 3                              | 12.21               |                          |
| 1951                        | 40.79                   | 34                           | 35                            | 6                              | 12.74               |                          |
| 1952                        | 3,760.64                | 3,094                        | 3,178                         | 583                            | 13.29               | 44                       |
| 1953                        | 2,154.33                | 1,756                        | 1,804                         | 350                            | 13.86               | 25                       |
| 1954                        | 66.24                   | 53                           | 54                            | 12                             | 14.46               | 1                        |
| 1955                        | 3,890.79                | 3,109                        | 3,193                         | 698                            | 15.07               | 46                       |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 374.20 LAND RIGHTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0     |                         |                              |                               |                                |                     |                          |
| 1956                        | 3,082.59                | 2,437                        | 2,503                         | 580                            | 15.70               | 37                       |
| 1957                        | 1,252.80                | 980                          | 1,007                         | 246                            | 16.34               | 15                       |
| 1958                        | 1,112.88                | 861                          | 884                           | 229                            | 17.00               | 13                       |
| 1959                        | 4,796.50                | 3,666                        | 3,765                         | 1,032                          | 17.67               | 58                       |
| 1960                        | 2,126.73                | 1,606                        | 1,649                         | 478                            | 18.35               | 26                       |
| 1961                        | 35,157.64               | 26,237                       | 26,947                        | 8,211                          | 19.03               | 431                      |
| 1962                        | 6,502.76                | 4,792                        | 4,922                         | 1,581                          | 19.73               | 80                       |
| 1963                        | 7,922.40                | 5,763                        | 5,919                         | 2,003                          | 20.44               | 98                       |
| 1964                        | 14,401.50               | 10,340                       | 10,620                        | 3,782                          | 21.15               | 179                      |
| 1965                        | 2,679.42                | 1,898                        | 1,949                         | 730                            | 21.88               | 33                       |
| 1966                        | 3,115.83                | 2,177                        | 2,236                         | 880                            | 22.61               | 39                       |
| 1967                        | 18,780.73               | 12,931                       | 13,281                        | 5,500                          | 23.36               | 235                      |
| 1968                        | 6,174.12                | 4,189                        | 4,302                         | 1,872                          | 24.11               | 78                       |
| 1969                        | 4,464.80                | 2,984                        | 3,065                         | 1,400                          | 24.88               | 56                       |
| 1970                        | 1,479.56                | 974                          | 1,000                         | 480                            | 25.65               | 19                       |
| 1971                        | 3,372.94                | 2,184                        | 2,243                         | 1,130                          | 26.44               | 43                       |
| 1972                        | 2,525.87                | 1,609                        | 1,653                         | 873                            | 27.23               | 32                       |
| 1973                        | 6,363.23                | 3,984                        | 4,092                         | 2,271                          | 28.04               | 81                       |
| 1974                        | 2,318.59                | 1,427                        | 1,466                         | 853                            | 28.85               | 30                       |
| 1975                        | 1,598.89                | 966                          | 992                           | 607                            | 29.68               | 20                       |
| 1976                        | 1,761.40                | 1,045                        | 1,073                         | 688                            | 30.51               | 23                       |
| 1977                        | 569.78                  | 332                          | 341                           | 229                            | 31.35               | 7                        |
| 1978                        | 917.80                  | 524                          | 538                           | 380                            | 32.21               | 12                       |
| 1979                        | 8,823.46                | 4,933                        | 5,067                         | 3,756                          | 33.07               | 114                      |
| 1980                        | 38.48                   | 21                           | 22                            | 16                             | 33.94               |                          |
| 1981                        | 1,101.45                | 590                          | 606                           | 495                            | 34.81               | 14                       |
| 1982                        | 10,293.24               | 5,394                        | 5,540                         | 4,753                          | 35.70               | 133                      |
| 1983                        | 4,664.20                | 2,389                        | 2,454                         | 2,210                          | 36.59               | 60                       |
| 1984                        | 760.11                  | 380                          | 390                           | 370                            | 37.49               | 10                       |
| 1985                        | 1,602.93                | 782                          | 803                           | 800                            | 38.40               | 21                       |
| 1986                        | 20,277.63               | 9,647                        | 9,908                         | 10,370                         | 39.32               | 264                      |
| 1987                        | 8,074.29                | 3,742                        | 3,843                         | 4,231                          | 40.24               | 105                      |
| 1988                        | 15,274.76               | 6,892                        | 7,079                         | 8,196                          | 41.16               | 199                      |
| 1989                        | 2,021.24                | 887                          | 911                           | 1,110                          | 42.10               | 26                       |
| 1990                        | 1,104.25                | 471                          | 484                           | 620                            | 43.04               | 14                       |
| 1991                        | 11,077.92               | 4,582                        | 4,706                         | 6,372                          | 43.98               | 145                      |
| 1992                        | 1,244.34                | 499                          | 513                           | 731                            | 44.93               | 16                       |
| 1993                        | 38,443.08               | 14,926                       | 15,330                        | 23,113                         | 45.88               | 504                      |
| 1994                        | 4,393.00                | 1,649                        | 1,694                         | 2,699                          | 46.84               | 58                       |
| 1995                        | 6,294.01                | 2,283                        | 2,345                         | 3,949                          | 47.80               | 83                       |
| 1996                        | 21,096.57               | 7,378                        | 7,578                         | 13,519                         | 48.77               | 277                      |
| 1997                        | 29,147.85               | 9,821                        | 10,087                        | 19,061                         | 49.73               | 383                      |
| 1998                        | 15,995.69               | 5,181                        | 5,321                         | 10,675                         | 50.71               | 211                      |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 374.20 LAND RIGHTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0     |                         |                              |                               |                                |                     |                          |
| 1999                        | 119.95                  | 37                           | 38                            | 82                             | 51.68               | 2                        |
| 2000                        | 2,219.30                | 661                          | 679                           | 1,540                          | 52.66               | 29                       |
| 2002                        | 57,100.33               | 15,516                       | 15,936                        | 41,164                         | 54.62               | 754                      |
| 2003                        | 371,971.76              | 96,218                       | 98,822                        | 273,150                        | 55.60               | 4,913                    |
| 2004                        | 191,662.80              | 47,047                       | 48,320                        | 143,343                        | 56.59               | 2,533                    |
| 2005                        | 10,683.87               | 2,482                        | 2,549                         | 8,135                          | 57.58               | 141                      |
| 2007                        | 19.80                   | 4                            | 4                             | 16                             | 59.56               |                          |
| 2009                        | 2,500.00                | 449                          | 461                           | 2,039                          | 61.54               | 33                       |
| 2010                        | 6.51                    | 1                            | 1                             | 6                              | 62.53               |                          |
| 2012                        | 145,154.52              | 20,282                       | 20,831                        | 124,324                        | 64.52               | 1,927                    |
| 2013                        | 33,014.98               | 4,173                        | 4,286                         | 28,729                         | 65.52               | 438                      |
| 2014                        | 819.01                  | 93                           | 96                            | 723                            | 66.52               | 11                       |
| 2015                        | 180,231.83              | 18,000                       | 18,487                        | 161,745                        | 67.51               | 2,396                    |
| 2016                        | 95,951.70               | 8,303                        | 8,528                         | 87,424                         | 68.51               | 1,276                    |
| 2017                        | 286,661.89              | 20,984                       | 21,551                        | 265,111                        | 69.51               | 3,814                    |
| 2018                        | 42,000.84               | 2,515                        | 2,583                         | 39,418                         | 70.51               | 559                      |
| 2019                        | 3,615.16                | 169                          | 174                           | 3,441                          | 71.50               | 48                       |
| 2022                        | 1,282,641.86            | 8,555                        | 8,786                         | 1,273,856                      | 74.50               | 17,099                   |
|                             | 3,069,559.19            | 446,949                      | 459,045                       | 2,610,514                      |                     | 40,557                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.4 1.32

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15   |                         |                              |                               |                                |                     |                          |
| 1925                        | 120,092.37              | 134,279                      | 133,751                       | 4,355                          | 1.94                | 2,245                    |
| 1928                        | 341.21                  | 378                          | 377                           | 15                             | 2.65                | 6                        |
| 1929                        | 31,663.10               | 34,915                       | 34,778                        | 1,635                          | 2.88                | 568                      |
| 1931                        | 4,084.58                | 4,470                        | 4,452                         | 245                            | 3.38                | 72                       |
| 1932                        | 4,389.73                | 4,786                        | 4,767                         | 281                            | 3.64                | 77                       |
| 1934                        | 2,296.12                | 2,484                        | 2,474                         | 167                            | 4.16                | 40                       |
| 1935                        | 388.71                  | 419                          | 417                           | 30                             | 4.42                | 7                        |
| 1936                        | 20,142.63               | 21,612                       | 21,527                        | 1,637                          | 4.69                | 349                      |
| 1937                        | 2,451.02                | 2,619                        | 2,609                         | 210                            | 4.96                | 42                       |
| 1938                        | 3,429.61                | 3,649                        | 3,635                         | 309                            | 5.23                | 59                       |
| 1939                        | 398.92                  | 423                          | 421                           | 38                             | 5.51                | 7                        |
| 1940                        | 102.55                  | 108                          | 108                           | 10                             | 5.79                | 2                        |
| 1941                        | 180.14                  | 189                          | 188                           | 19                             | 6.07                | 3                        |
| 1942                        | 116,308.47              | 121,583                      | 121,105                       | 12,650                         | 6.37                | 1,986                    |
| 1943                        | 673.72                  | 701                          | 698                           | 77                             | 6.67                | 12                       |
| 1944                        | 7,133.13                | 7,384                        | 7,355                         | 848                            | 6.99                | 121                      |
| 1947                        | 94.21                   | 96                           | 96                            | 12                             | 8.00                | 2                        |
| 1948                        | 3,645.59                | 3,692                        | 3,677                         | 515                            | 8.36                | 62                       |
| 1949                        | 13,388.35               | 13,472                       | 13,419                        | 1,978                          | 8.75                | 226                      |
| 1950                        | 2,102.51                | 2,102                        | 2,094                         | 324                            | 9.15                | 35                       |
| 1952                        | 43,350.45               | 42,717                       | 42,549                        | 7,304                          | 10.02               | 729                      |
| 1953                        | 51,143.07               | 50,009                       | 49,812                        | 9,003                          | 10.48               | 859                      |
| 1954                        | 76,032.90               | 73,735                       | 73,445                        | 13,993                         | 10.97               | 1,276                    |
| 1955                        | 54,737.49               | 52,625                       | 52,418                        | 10,530                         | 11.48               | 917                      |
| 1956                        | 31,952.42               | 30,441                       | 30,321                        | 6,424                          | 12.01               | 535                      |
| 1957                        | 18,730.04               | 17,672                       | 17,603                        | 3,937                          | 12.57               | 313                      |
| 1958                        | 57,807.88               | 53,990                       | 53,778                        | 12,701                         | 13.15               | 966                      |
| 1959                        | 14,557.57               | 13,450                       | 13,397                        | 3,344                          | 13.76               | 243                      |
| 1960                        | 71,828.78               | 65,634                       | 65,376                        | 17,227                         | 14.38               | 1,198                    |
| 1961                        | 14,667.93               | 13,249                       | 13,197                        | 3,671                          | 15.02               | 244                      |
| 1962                        | 14,004.86               | 12,500                       | 12,451                        | 3,655                          | 15.67               | 233                      |
| 1963                        | 15,912.39               | 14,030                       | 13,975                        | 4,324                          | 16.33               | 265                      |
| 1964                        | 29,768.49               | 25,915                       | 25,813                        | 8,421                          | 17.01               | 495                      |
| 1965                        | 111,648.86              | 95,930                       | 95,553                        | 32,843                         | 17.70               | 1,856                    |
| 1966                        | 28,086.55               | 23,814                       | 23,720                        | 8,580                          | 18.39               | 467                      |
| 1967                        | 23,448.80               | 19,608                       | 19,531                        | 7,435                          | 19.10               | 389                      |
| 1968                        | 56,421.33               | 46,522                       | 46,339                        | 18,546                         | 19.81               | 936                      |
| 1969                        | 9,038.58                | 7,344                        | 7,315                         | 3,079                          | 20.54               | 150                      |
| 1970                        | 13,712.22               | 10,975                       | 10,932                        | 4,837                          | 21.28               | 227                      |
| 1971                        | 9,147.00                | 7,209                        | 7,181                         | 3,338                          | 22.03               | 152                      |
| 1972                        | 9,239.21                | 7,167                        | 7,139                         | 3,486                          | 22.78               | 153                      |
| 1973                        | 16,133.06               | 12,311                       | 12,263                        | 6,290                          | 23.55               | 267                      |
| 1974                        | 15,665.40               | 11,754                       | 11,708                        | 6,307                          | 24.33               | 259                      |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15   |                         |                              |                               |                                |                     |                          |
| 1975                        | 29,877.09               | 22,029                       | 21,942                        | 12,417                         | 25.12               | 494                      |
| 1976                        | 13,639.14               | 9,875                        | 9,836                         | 5,849                          | 25.93               | 226                      |
| 1977                        | 6,914.51                | 4,914                        | 4,895                         | 3,057                          | 26.74               | 114                      |
| 1978                        | 4,591.59                | 3,201                        | 3,188                         | 2,092                          | 27.56               | 76                       |
| 1979                        | 68,483.60               | 46,815                       | 46,631                        | 32,125                         | 28.39               | 1,132                    |
| 1980                        | 80,934.53               | 54,210                       | 53,997                        | 39,078                         | 29.23               | 1,337                    |
| 1981                        | 33,876.11               | 22,211                       | 22,124                        | 16,834                         | 30.09               | 559                      |
| 1982                        | 93,320.92               | 59,869                       | 59,634                        | 47,685                         | 30.95               | 1,541                    |
| 1983                        | 123,544.14              | 77,492                       | 77,188                        | 64,888                         | 31.82               | 2,039                    |
| 1984                        | 41,281.92               | 25,297                       | 25,198                        | 22,276                         | 32.70               | 681                      |
| 1985                        | 41,242.58               | 24,670                       | 24,573                        | 22,856                         | 33.59               | 680                      |
| 1986                        | 543,805.46              | 317,335                      | 316,088                       | 309,288                        | 34.48               | 8,970                    |
| 1987                        | 65,024.15               | 36,972                       | 36,827                        | 37,951                         | 35.39               | 1,072                    |
| 1988                        | 44,488.16               | 24,631                       | 24,534                        | 26,627                         | 36.30               | 734                      |
| 1989                        | 5,430.54                | 2,925                        | 2,914                         | 3,331                          | 37.22               | 89                       |
| 1994                        | 52,712.34               | 24,334                       | 24,238                        | 36,381                         | 41.90               | 868                      |
| 1999                        | 18,050.97               | 6,907                        | 6,880                         | 13,879                         | 46.71               | 297                      |
| 2000                        | 16,497.61               | 6,049                        | 6,025                         | 12,947                         | 47.68               | 272                      |
| 2001                        | 12,201.75               | 4,278                        | 4,261                         | 9,771                          | 48.66               | 201                      |
| 2002                        | 10,133.75               | 3,390                        | 3,377                         | 8,277                          | 49.64               | 167                      |
| 2003                        | 20,218.00               | 6,437                        | 6,412                         | 16,839                         | 50.62               | 333                      |
| 2004                        | 189,960.10              | 57,423                       | 57,197                        | 161,257                        | 51.60               | 3,125                    |
| 2005                        | 5,404.56                | 1,546                        | 1,540                         | 4,675                          | 52.59               | 89                       |
| 2008                        | 12,573.63               | 2,985                        | 2,973                         | 11,487                         | 55.55               | 207                      |
| 2009                        | 102,905.08              | 22,756                       | 22,667                        | 95,674                         | 56.54               | 1,692                    |
| 2010                        | 6,541.72                | 1,339                        | 1,334                         | 6,189                          | 57.54               | 108                      |
| 2011                        | 25,280.52               | 4,764                        | 4,745                         | 24,328                         | 58.53               | 416                      |
| 2012                        | 26,311.12               | 4,530                        | 4,512                         | 25,746                         | 59.52               | 433                      |
| 2014                        | 8,453.16                | 1,178                        | 1,173                         | 8,548                          | 61.52               | 139                      |
| 2015                        | 880,265.81              | 108,317                      | 107,891                       | 904,415                        | 62.51               | 14,468                   |
| 2016                        | 134,294.65              | 14,318                       | 14,262                        | 140,177                        | 63.51               | 2,207                    |
| 2017                        | 560,742.51              | 50,576                       | 50,377                        | 594,477                        | 64.51               | 9,215                    |
| 2018                        | 66,921.88               | 4,936                        | 4,917                         | 72,043                         | 65.51               | 1,100                    |
| 2020                        | 192,504.04              | 7,905                        | 7,874                         | 213,506                        | 67.50               | 3,163                    |
| 2021                        | 6.00                    |                              |                               | 7                              | 68.50               |                          |
| 2022                        | 6,293,456.67            | 51,676                       | 51,473                        | 7,186,002                      | 69.50               | 103,396                  |
|                             | 10,952,232.26           | 2,186,052                    | 2,177,461                     | 10,417,606                     |                     | 180,690                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.7 1.65

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 376.10 MAINS - STEEL

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40     |                         |                              |                               |                                |                     |                          |
| 1905                          | 40.91                   | 50                           | 57                            |                                |                     |                          |
| 1907                          | 239.67                  | 288                          | 336                           |                                |                     |                          |
| 1908                          | 18.88                   | 23                           | 26                            |                                |                     |                          |
| 1909                          | 43.10                   | 52                           | 60                            |                                |                     |                          |
| 1914                          | 6.39                    | 7                            | 8                             | 1                              | 14.59               |                          |
| 1915                          | 115.20                  | 135                          | 160                           | 1                              | 14.89               |                          |
| 1918                          | 195.82                  | 226                          | 268                           | 6                              | 15.84               |                          |
| 1920                          | 1,478.71                | 1,690                        | 2,006                         | 64                             | 16.51               | 4                        |
| 1922                          | 1,179.84                | 1,336                        | 1,586                         | 66                             | 17.21               | 4                        |
| 1923                          | 20,809.47               | 23,443                       | 27,831                        | 1,302                          | 17.58               | 74                       |
| 1924                          | 14,038.13               | 15,734                       | 18,679                        | 974                            | 17.95               | 54                       |
| 1925                          | 21,412.31               | 23,872                       | 28,340                        | 1,637                          | 18.33               | 89                       |
| 1926                          | 2,177.82                | 2,414                        | 2,866                         | 183                            | 18.73               | 10                       |
| 1927                          | 17,966.04               | 19,806                       | 23,513                        | 1,639                          | 19.13               | 86                       |
| 1928                          | 342,119.59              | 374,979                      | 445,169                       | 33,798                         | 19.54               | 1,730                    |
| 1929                          | 150,882.15              | 164,387                      | 195,158                       | 16,077                         | 19.96               | 805                      |
| 1930                          | 52,860.64               | 57,238                       | 67,952                        | 6,053                          | 20.39               | 297                      |
| 1931                          | 33,330.08               | 35,863                       | 42,576                        | 4,086                          | 20.83               | 196                      |
| 1932                          | 1,697.44                | 1,815                        | 2,155                         | 221                            | 21.28               | 10                       |
| 1933                          | 1,355.29                | 1,439                        | 1,708                         | 189                            | 21.74               | 9                        |
| 1934                          | 10,366.49               | 10,933                       | 12,979                        | 1,534                          | 22.20               | 69                       |
| 1935                          | 2,801.59                | 2,934                        | 3,483                         | 439                            | 22.68               | 19                       |
| 1936                          | 666,312.73              | 692,688                      | 822,348                       | 110,490                        | 23.17               | 4,769                    |
| 1937                          | 49,706.66               | 51,287                       | 60,887                        | 8,702                          | 23.67               | 368                      |
| 1938                          | 47,329.63               | 48,459                       | 57,530                        | 8,731                          | 24.18               | 361                      |
| 1939                          | 36,922.75               | 37,511                       | 44,532                        | 7,160                          | 24.69               | 290                      |
| 1940                          | 66,130.47               | 66,639                       | 79,113                        | 13,470                         | 25.22               | 534                      |
| 1941                          | 193,977.87              | 193,870                      | 230,159                       | 41,410                         | 25.75               | 1,608                    |
| 1942                          | 104,053.57              | 103,106                      | 122,406                       | 23,269                         | 26.30               | 885                      |
| 1943                          | 32,355.33               | 31,784                       | 37,733                        | 7,564                          | 26.85               | 282                      |
| 1944                          | 27,301.95               | 26,582                       | 31,558                        | 6,665                          | 27.41               | 243                      |
| 1945                          | 37,726.27               | 36,397                       | 43,210                        | 9,607                          | 27.98               | 343                      |
| 1946                          | 33,685.63               | 32,195                       | 38,221                        | 8,939                          | 28.56               | 313                      |
| 1947                          | 275,383.85              | 260,666                      | 309,459                       | 76,078                         | 29.15               | 2,610                    |
| 1948                          | 312,027.54              | 292,437                      | 347,177                       | 89,662                         | 29.75               | 3,014                    |
| 1949                          | 333,015.78              | 309,003                      | 366,843                       | 99,379                         | 30.35               | 3,274                    |
| 1950                          | 388,081.43              | 356,354                      | 423,058                       | 120,256                        | 30.97               | 3,883                    |
| 1951                          | 437,453.09              | 397,470                      | 471,870                       | 140,564                        | 31.59               | 4,450                    |
| 1952                          | 505,905.87              | 454,708                      | 539,822                       | 168,446                        | 32.22               | 5,228                    |
| 1953                          | 821,382.93              | 730,209                      | 866,892                       | 283,044                        | 32.85               | 8,616                    |
| 1954                          | 1,298,615.95            | 1,141,543                    | 1,355,222                     | 462,840                        | 33.49               | 13,820                   |
| 1955                          | 1,500,935.53            | 1,304,220                    | 1,548,349                     | 552,961                        | 34.14               | 16,197                   |
| 1956                          | 1,806,954.06            | 1,551,563                    | 1,841,991                     | 687,745                        | 34.80               | 19,763                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 376.10 MAINS - STEEL

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

| YEAR                          | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                           | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 90-R2.5 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -40     |                  |                       |                        |                         |              |                   |
| 1957                          | 1,739,681.91     | 1,475,678             | 1,751,901              | 683,654                 | 35.47        | 19,274            |
| 1958                          | 1,954,403.77     | 1,637,431             | 1,943,932              | 792,233                 | 36.14        | 21,921            |
| 1959                          | 1,195,113.29     | 988,653               | 1,173,713              | 499,446                 | 36.82        | 13,565            |
| 1960                          | 4,807,155.99     | 3,925,822             | 4,660,673              | 2,069,345               | 37.50        | 55,183            |
| 1961                          | 7,271,253.19     | 5,860,179             | 6,957,111              | 3,222,643               | 38.19        | 84,384            |
| 1962                          | 3,759,528.61     | 2,988,998             | 3,548,491              | 1,714,849               | 38.89        | 44,095            |
| 1963                          | 4,852,335.28     | 3,804,978             | 4,517,209              | 2,276,060               | 39.59        | 57,491            |
| 1964                          | 6,617,005.51     | 5,115,660             | 6,073,230              | 3,190,578               | 40.30        | 79,171            |
| 1965                          | 6,128,020.81     | 4,668,988             | 5,542,948              | 3,036,281               | 41.02        | 74,020            |
| 1966                          | 6,136,243.32     | 4,606,527             | 5,468,796              | 3,121,945               | 41.74        | 74,795            |
| 1967                          | 7,731,844.41     | 5,716,570             | 6,786,621              | 4,037,961               | 42.47        | 95,078            |
| 1968                          | 6,647,293.23     | 4,839,229             | 5,745,056              | 3,561,155               | 43.20        | 82,434            |
| 1969                          | 6,259,963.22     | 4,485,214             | 5,324,775              | 3,439,174               | 43.94        | 78,270            |
| 1970                          | 5,093,083.43     | 3,589,687             | 4,261,619              | 2,868,698               | 44.69        | 64,191            |
| 1971                          | 5,311,930.81     | 3,681,986             | 4,371,195              | 3,065,508               | 45.44        | 67,463            |
| 1972                          | 3,881,137.99     | 2,644,964             | 3,140,059              | 2,293,534               | 46.19        | 49,654            |
| 1973                          | 3,270,186.36     | 2,189,416             | 2,599,240              | 1,979,021               | 46.96        | 42,143            |
| 1974                          | 4,332,959.62     | 2,849,753             | 3,383,181              | 2,682,962               | 47.72        | 56,223            |
| 1975                          | 3,435,273.29     | 2,217,654             | 2,632,764              | 2,176,619               | 48.50        | 44,879            |
| 1976                          | 2,485,633.60     | 1,574,858             | 1,869,646              | 1,610,241               | 49.27        | 32,682            |
| 1977                          | 1,623,534.99     | 1,008,689             | 1,197,500              | 1,075,449               | 50.06        | 21,483            |
| 1978                          | 2,770,784.51     | 1,687,834             | 2,003,770              | 1,875,328               | 50.84        | 36,887            |
| 1979                          | 2,704,293.70     | 1,613,674             | 1,915,728              | 1,870,283               | 51.64        | 36,218            |
| 1980                          | 1,996,365.66     | 1,166,708             | 1,385,097              | 1,409,815               | 52.43        | 26,889            |
| 1981                          | 2,413,073.90     | 1,379,834             | 1,638,117              | 1,740,186               | 53.24        | 32,686            |
| 1982                          | 3,819,058.51     | 2,136,320             | 2,536,205              | 2,810,477               | 54.04        | 52,007            |
| 1983                          | 3,136,412.61     | 1,714,413             | 2,035,324              | 2,355,654               | 54.86        | 42,939            |
| 1984                          | 2,325,171.68     | 1,241,679             | 1,474,102              | 1,781,138               | 55.67        | 31,995            |
| 1985                          | 2,492,704.35     | 1,298,968             | 1,542,114              | 1,947,672               | 56.50        | 34,472            |
| 1986                          | 5,038,418.81     | 2,561,300             | 3,040,734              | 4,013,052               | 57.32        | 70,011            |
| 1987                          | 2,369,251.49     | 1,173,836             | 1,393,559              | 1,923,393               | 58.15        | 33,076            |
| 1988                          | 1,872,045.08     | 903,045               | 1,072,081              | 1,548,782               | 58.99        | 26,255            |
| 1989                          | 2,505,140.36     | 1,175,682             | 1,395,751              | 2,111,446               | 59.83        | 35,291            |
| 1990                          | 690,783.72       | 315,167               | 374,161                | 592,936                 | 60.67        | 9,773             |
| 1991                          | 2,410,359.57     | 1,067,828             | 1,267,708              | 2,106,795               | 61.52        | 34,246            |
| 1992                          | 2,274,834.20     | 977,724               | 1,160,738              | 2,024,030               | 62.37        | 32,452            |
| 1993                          | 2,295,519.66     | 955,891               | 1,134,819              | 2,078,909               | 63.23        | 32,879            |
| 1994                          | 741,371.14       | 298,807               | 354,739                | 683,181                 | 64.09        | 10,660            |
| 1995                          | 1,448,131.45     | 564,282               | 669,907                | 1,357,477               | 64.95        | 20,900            |
| 1996                          | 2,389,289.46     | 898,703               | 1,066,926              | 2,278,079               | 65.82        | 34,611            |
| 1997                          | 1,907,874.85     | 691,795               | 821,288                | 1,849,737               | 66.69        | 27,736            |
| 1998                          | 6,403,734.21     | 2,234,314             | 2,652,542              | 6,312,686               | 67.57        | 93,424            |
| 1999                          | 2,841,058.59     | 952,368               | 1,130,636              | 2,846,846               | 68.45        | 41,590            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 376.10 MAINS - STEEL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40                                    |                         |                              |                               |                                |                     |                          |
| 2000   | 8,653,715.08            | 2,782,498                    | 3,303,337                     | 8,811,864                      | 69.33               | 127,100                  |
| 2001   | 3,294,421.28            | 1,013,667                    | 1,203,409                     | 3,408,781                      | 70.22               | 48,544                   |
| 2002   | 5,161,815.06            | 1,516,779                    | 1,800,696                     | 5,425,845                      | 71.11               | 76,302                   |
| 2003   | 3,322,938.02            | 930,423                      | 1,104,583                     | 3,547,530                      | 72.00               | 49,271                   |
| 2004   | 2,040,578.30            | 542,794                      | 644,396                       | 2,212,414                      | 72.90               | 30,349                   |
| 2005   | 1,406,864.08            | 354,530                      | 420,892                       | 1,548,718                      | 73.80               | 20,985                   |
| 2006   | 2,016,887.43            | 480,019                      | 569,871                       | 2,253,771                      | 74.70               | 30,171                   |
| 2007   | 2,318,711.74            | 519,034                      | 616,189                       | 2,630,007                      | 75.61               | 34,784                   |
| 2008   | 2,069,170.91            | 433,889                      | 515,106                       | 2,381,733                      | 76.52               | 31,126                   |
| 2009   | 4,619,761.67            | 903,339                      | 1,072,430                     | 5,395,236                      | 77.43               | 69,679                   |
| 2010   | 4,925,527.90            | 892,584                      | 1,059,662                     | 5,836,077                      | 78.35               | 74,487                   |
| 2011   | 2,126,272.43            | 354,892                      | 421,322                       | 2,555,459                      | 79.27               | 32,237                   |
| 2012   | 4,715,727.33            | 719,620                      | 854,321                       | 5,747,697                      | 80.19               | 71,676                   |
| 2013   | 4,010,997.88            | 554,689                      | 658,518                       | 4,956,879                      | 81.11               | 61,113                   |
| 2014   | 3,146,284.77            | 389,560                      | 462,479                       | 3,942,320                      | 82.04               | 48,054                   |
| 2015   | 5,031,879.99            | 551,031                      | 654,175                       | 6,390,457                      | 82.96               | 77,031                   |
| 2016   | 12,676,415.61           | 1,202,890                    | 1,428,052                     | 16,318,930                     | 83.90               | 194,505                  |
| 2017   | 11,834,783.67           | 951,706                      | 1,129,851                     | 15,438,846                     | 84.83               | 181,997                  |
| 2018   | 15,562,089.49           | 1,026,382                    | 1,218,505                     | 20,568,420                     | 85.76               | 239,837                  |
| 2019   | 7,291,507.20            | 374,331                      | 444,400                       | 9,763,710                      | 86.70               | 112,615                  |
| 2020   | 10,657,225.95           | 391,205                      | 464,432                       | 14,455,684                     | 87.64               | 164,944                  |
| 2021   | 11,651,627.58           | 257,408                      | 305,591                       | 16,006,688                     | 88.58               | 180,703                  |
| 2022   | 43,315,688.89           | 316,551                      | 375,804                       | 60,266,160                     | 89.53               | 673,139                  |
|  | 332,880,546.85          | 123,198,282                  | 146,259,023                   | 319,773,743                    |                     | 4,680,352                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 68.3 1.41                |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 376.20 MAINS - PLASTIC

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40     |                         |                              |                               |                                |                     |                          |
| 1937                          | 321.19                  | 331                          | 450                           |                                |                     |                          |
| 1939                          | 59.00                   | 60                           | 83                            |                                |                     |                          |
| 1940                          | 71.00                   | 72                           | 99                            |                                |                     |                          |
| 1943                          | 616.68                  | 606                          | 863                           |                                |                     |                          |
| 1947                          | 242.00                  | 229                          | 339                           |                                |                     |                          |
| 1948                          | 47.00                   | 44                           | 66                            |                                |                     |                          |
| 1950                          | 51.00                   | 47                           | 71                            |                                |                     |                          |
| 1952                          | 654.32                  | 588                          | 916                           |                                |                     |                          |
| 1954                          | 1,176.00                | 1,034                        | 1,646                         |                                |                     |                          |
| 1955                          | 9,685.00                | 8,416                        | 13,559                        |                                |                     |                          |
| 1956                          | 27,661.33               | 23,752                       | 38,726                        |                                |                     |                          |
| 1957                          | 7,332.75                | 6,220                        | 10,266                        |                                |                     |                          |
| 1958                          | 17,947.64               | 15,037                       | 25,127                        |                                |                     |                          |
| 1959                          | 10,124.55               | 8,375                        | 14,174                        |                                |                     |                          |
| 1960                          | 41,557.71               | 33,939                       | 57,540                        | 641                            | 37.50               | 17                       |
| 1961                          | 6,157.50                | 4,963                        | 8,414                         | 206                            | 38.19               | 5                        |
| 1962                          | 6,666.50                | 5,300                        | 8,986                         | 347                            | 38.89               | 9                        |
| 1963                          | 6,874.00                | 5,390                        | 9,138                         | 486                            | 39.59               | 12                       |
| 1964                          | 1,254.15                | 970                          | 1,645                         | 111                            | 40.30               | 3                        |
| 1965                          | 2,293.32                | 1,747                        | 2,962                         | 249                            | 41.02               | 6                        |
| 1966                          | 304.00                  | 228                          | 387                           | 39                             | 41.74               | 1                        |
| 1967                          | 415.00                  | 307                          | 520                           | 61                             | 42.47               | 1                        |
| 1968                          | 3,862.50                | 2,812                        | 4,767                         | 640                            | 43.20               | 15                       |
| 1971                          | 261,543.65              | 181,290                      | 307,357                       | 58,804                         | 45.44               | 1,294                    |
| 1972                          | 1,182,588.79            | 805,925                      | 1,366,355                     | 289,269                        | 46.19               | 6,263                    |
| 1973                          | 1,614,756.15            | 1,081,092                    | 1,832,870                     | 427,789                        | 46.96               | 9,110                    |
| 1974                          | 2,640,099.87            | 1,736,373                    | 2,943,825                     | 752,315                        | 47.72               | 15,765                   |
| 1975                          | 3,841,242.02            | 2,479,729                    | 4,204,101                     | 1,173,638                      | 48.50               | 24,199                   |
| 1976                          | 4,021,903.25            | 2,548,214                    | 4,320,210                     | 1,310,455                      | 49.27               | 26,597                   |
| 1977                          | 4,186,848.18            | 2,601,255                    | 4,410,135                     | 1,451,452                      | 50.06               | 28,994                   |
| 1978                          | 4,881,147.23            | 2,973,370                    | 5,041,014                     | 1,792,592                      | 50.84               | 35,259                   |
| 1979                          | 5,549,586.57            | 3,311,483                    | 5,614,246                     | 2,155,175                      | 51.64               | 41,735                   |
| 1980                          | 6,764,120.76            | 3,953,060                    | 6,701,968                     | 2,767,801                      | 52.43               | 52,790                   |
| 1981                          | 9,585,213.94            | 5,480,979                    | 9,292,383                     | 4,126,917                      | 53.24               | 77,515                   |
| 1982                          | 9,113,319.02            | 5,097,845                    | 8,642,822                     | 4,115,825                      | 54.04               | 76,163                   |
| 1983                          | 10,211,044.13           | 5,581,520                    | 9,462,839                     | 4,832,623                      | 54.86               | 88,090                   |
| 1984                          | 8,019,955.58            | 4,282,785                    | 7,260,980                     | 3,966,958                      | 55.67               | 71,258                   |
| 1985                          | 8,794,515.06            | 4,582,892                    | 7,769,777                     | 4,542,544                      | 56.50               | 80,399                   |
| 1986                          | 10,988,991.46           | 5,586,298                    | 9,470,939                     | 5,913,649                      | 57.32               | 103,169                  |
| 1987                          | 12,273,136.82           | 6,080,677                    | 10,309,103                    | 6,873,289                      | 58.15               | 118,199                  |
| 1988                          | 8,507,616.00            | 4,103,938                    | 6,957,765                     | 4,952,897                      | 58.99               | 83,962                   |
| 1989                          | 6,935,468.26            | 3,254,871                    | 5,518,267                     | 4,191,389                      | 59.83               | 70,055                   |
| 1990                          | 8,350,830.47            | 3,810,033                    | 6,459,482                     | 5,231,681                      | 60.67               | 86,232                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 376.20 MAINS - PLASTIC

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

| YEAR                          | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                           | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 90-R2.5 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -40     |                  |                       |                        |                         |              |                   |
| 1991                          | 8,250,620.50     | 3,655,157             | 6,196,907              | 5,353,962               | 61.52        | 87,028            |
| 1992                          | 8,282,038.36     | 3,559,620             | 6,034,935              | 5,559,919               | 62.37        | 89,144            |
| 1993                          | 6,979,262.58     | 2,906,277             | 4,927,265              | 4,843,703               | 63.23        | 76,605            |
| 1994                          | 8,906,866.82     | 3,589,877             | 6,086,232              | 6,383,382               | 64.09        | 99,600            |
| 1995                          | 11,368,656.65    | 4,429,933             | 7,510,452              | 8,405,667               | 64.95        | 129,418           |
| 1996                          | 10,994,402.09    | 4,135,412             | 7,011,125              | 8,381,038               | 65.82        | 127,333           |
| 1997                          | 11,663,292.97    | 4,229,110             | 7,169,980              | 9,158,630               | 66.69        | 137,331           |
| 1998                          | 10,378,968.77    | 3,621,305             | 6,139,515              | 8,391,041               | 67.57        | 124,183           |
| 1999                          | 9,811,682.12     | 3,289,033             | 5,576,185              | 8,160,170               | 68.45        | 119,214           |
| 2000                          | 10,046,893.95    | 3,230,458             | 5,476,878              | 8,588,774               | 69.33        | 123,883           |
| 2001                          | 9,865,473.83     | 3,035,527             | 5,146,394              | 8,665,269               | 70.22        | 123,402           |
| 2002                          | 10,223,262.61    | 3,004,065             | 5,093,054              | 9,219,514               | 71.11        | 129,651           |
| 2003                          | 11,579,464.02    | 3,242,250             | 5,496,870              | 10,714,380              | 72.00        | 148,811           |
| 2004                          | 10,204,613.60    | 2,714,427             | 4,602,005              | 9,684,454               | 72.90        | 132,846           |
| 2005                          | 13,541,276.35    | 3,412,402             | 5,785,343              | 13,172,444              | 73.80        | 178,488           |
| 2006                          | 14,357,512.17    | 3,417,088             | 5,793,288              | 14,307,229              | 74.70        | 191,529           |
| 2007                          | 12,429,319.62    | 2,782,253             | 4,716,997              | 12,684,050              | 75.61        | 167,756           |
| 2008                          | 12,001,959.31    | 2,516,715             | 4,266,807              | 12,535,936              | 76.52        | 163,826           |
| 2009                          | 13,329,431.48    | 2,606,410             | 4,418,875              | 14,242,329              | 77.43        | 183,938           |
| 2010                          | 14,627,688.26    | 2,650,771             | 4,494,084              | 15,984,680              | 78.35        | 204,016           |
| 2011                          | 14,355,286.90    | 2,396,012             | 4,062,168              | 16,035,234              | 79.27        | 202,286           |
| 2012                          | 21,779,556.54    | 3,323,560             | 5,634,721              | 24,856,658              | 80.19        | 309,972           |
| 2013                          | 24,055,908.60    | 3,326,740             | 5,640,113              | 28,038,159              | 81.11        | 345,681           |
| 2014                          | 36,612,816.16    | 4,533,252             | 7,685,618              | 43,572,325              | 82.04        | 531,111           |
| 2015                          | 26,285,625.66    | 2,878,486             | 4,880,149              | 31,919,727              | 82.96        | 384,760           |
| 2016                          | 50,078,514.17    | 4,752,050             | 8,056,565              | 62,053,355              | 83.90        | 739,611           |
| 2017                          | 44,201,986.51    | 3,554,547             | 6,026,334              | 55,856,447              | 84.83        | 658,452           |
| 2018                          | 48,377,753.71    | 3,190,706             | 5,409,483              | 62,319,372              | 85.76        | 726,672           |
| 2019                          | 55,767,343.38    | 2,862,984             | 4,853,867              | 73,220,414              | 86.70        | 844,526           |
| 2020                          | 95,066,950.25    | 3,489,718             | 5,916,423              | 127,177,307             | 87.64        | 1,451,133         |
| 2021                          | 112,351,347.00   | 2,482,066             | 4,208,063              | 153,083,823             | 88.58        | 1,728,198         |
| 2022                          | 70,255,097.35    | 513,424               | 870,453                | 97,486,683              | 89.53        | 1,088,872         |
|                               | 945,900,173.64   | 172,985,731           | 293,274,330            | 1,030,985,913           |              | 12,846,393        |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 80.3 1.36

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35     |                         |                              |                               |                                |                     |                          |
| 1923                          | 13,084.63               | 16,511                       | 17,664                        |                                |                     |                          |
| 1925                          | 909.32                  | 1,136                        | 1,228                         |                                |                     |                          |
| 1928                          | 823.64                  | 1,015                        | 1,112                         |                                |                     |                          |
| 1929                          | 8,639.13                | 10,603                       | 11,663                        |                                |                     |                          |
| 1930                          | 372.53                  | 455                          | 503                           |                                |                     |                          |
| 1931                          | 1,010.86                | 1,229                        | 1,365                         |                                |                     |                          |
| 1932                          | 5,697.63                | 6,895                        | 7,692                         |                                |                     |                          |
| 1934                          | 1,789.51                | 2,144                        | 2,416                         |                                |                     |                          |
| 1935                          | 71.88                   | 86                           | 97                            |                                |                     |                          |
| 1936                          | 579.26                  | 687                          | 782                           |                                |                     |                          |
| 1937                          | 792.95                  | 935                          | 1,070                         |                                |                     |                          |
| 1938                          | 2,459.33                | 2,882                        | 3,320                         |                                |                     |                          |
| 1939                          | 1,079.46                | 1,258                        | 1,457                         |                                |                     |                          |
| 1940                          | 3,000.28                | 3,475                        | 4,050                         |                                |                     |                          |
| 1942                          | 4,414.19                | 5,051                        | 5,959                         |                                |                     |                          |
| 1943                          | 2,767.21                | 3,147                        | 3,736                         |                                |                     |                          |
| 1944                          | 2,170.69                | 2,453                        | 2,930                         |                                |                     |                          |
| 1945                          | 2,084.10                | 2,340                        | 2,814                         |                                |                     |                          |
| 1946                          | 1,491.66                | 1,664                        | 2,014                         |                                |                     |                          |
| 1947                          | 4,548.98                | 5,039                        | 6,141                         |                                |                     |                          |
| 1948                          | 7,533.43                | 8,288                        | 10,170                        |                                |                     |                          |
| 1949                          | 28,730.44               | 31,381                       | 38,786                        |                                |                     |                          |
| 1950                          | 57,644.01               | 62,510                       | 77,819                        |                                |                     |                          |
| 1951                          | 4,617.12                | 4,969                        | 6,233                         |                                |                     |                          |
| 1952                          | 21,107.78               | 22,543                       | 28,496                        |                                |                     |                          |
| 1953                          | 31,686.23               | 33,576                       | 42,776                        |                                |                     |                          |
| 1954                          | 108,001.07              | 113,540                      | 145,801                       |                                |                     |                          |
| 1955                          | 94,747.48               | 98,769                       | 127,816                       | 93                             | 12.53               | 7                        |
| 1956                          | 44,688.08               | 46,190                       | 59,774                        | 555                            | 12.89               | 43                       |
| 1957                          | 30,581.33               | 31,331                       | 40,545                        | 740                            | 13.26               | 56                       |
| 1958                          | 95,777.78               | 97,234                       | 125,829                       | 3,471                          | 13.64               | 254                      |
| 1959                          | 28,385.48               | 28,545                       | 36,940                        | 1,380                          | 14.03               | 98                       |
| 1960                          | 204,624.79              | 203,818                      | 263,759                       | 12,484                         | 14.42               | 866                      |
| 1961                          | 264,918.06              | 261,205                      | 338,022                       | 19,617                         | 14.83               | 1,323                    |
| 1962                          | 115,414.55              | 112,636                      | 145,761                       | 10,049                         | 15.24               | 659                      |
| 1963                          | 162,532.53              | 156,944                      | 203,099                       | 16,320                         | 15.66               | 1,042                    |
| 1964                          | 193,121.93              | 184,396                      | 238,625                       | 22,090                         | 16.10               | 1,372                    |
| 1965                          | 211,531.17              | 199,688                      | 258,414                       | 27,153                         | 16.54               | 1,642                    |
| 1966                          | 207,332.97              | 193,436                      | 250,323                       | 29,577                         | 16.99               | 1,741                    |
| 1967                          | 160,630.54              | 148,051                      | 191,591                       | 25,260                         | 17.45               | 1,448                    |
| 1968                          | 266,807.92              | 242,833                      | 314,247                       | 45,944                         | 17.92               | 2,564                    |
| 1969                          | 68,598.23               | 61,626                       | 79,750                        | 12,858                         | 18.40               | 699                      |
| 1970                          | 175,694.72              | 155,768                      | 201,578                       | 35,610                         | 18.88               | 1,886                    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35     |                         |                              |                               |                                |                     |                          |
| 1971                          | 157,524.73              | 137,726                      | 178,230                       | 34,428                         | 19.38               | 1,776                    |
| 1972                          | 169,889.65              | 146,409                      | 189,466                       | 39,885                         | 19.89               | 2,005                    |
| 1973                          | 175,610.25              | 149,098                      | 192,946                       | 44,128                         | 20.41               | 2,162                    |
| 1974                          | 181,078.60              | 151,428                      | 195,961                       | 48,495                         | 20.93               | 2,317                    |
| 1975                          | 155,990.85              | 128,383                      | 166,139                       | 44,449                         | 21.47               | 2,070                    |
| 1976                          | 164,677.70              | 133,309                      | 172,514                       | 49,801                         | 22.02               | 2,262                    |
| 1977                          | 91,633.68               | 72,942                       | 94,393                        | 29,312                         | 22.57               | 1,299                    |
| 1978                          | 216,332.72              | 169,228                      | 218,996                       | 73,053                         | 23.13               | 3,158                    |
| 1979                          | 450,884.90              | 346,402                      | 448,275                       | 160,420                        | 23.70               | 6,769                    |
| 1980                          | 402,884.63              | 303,689                      | 393,000                       | 150,894                        | 24.29               | 6,212                    |
| 1981                          | 518,508.64              | 383,341                      | 496,077                       | 203,910                        | 24.88               | 8,196                    |
| 1982                          | 812,776.88              | 589,124                      | 762,379                       | 334,870                        | 25.47               | 13,148                   |
| 1983                          | 1,195,715.11            | 848,787                      | 1,098,406                     | 515,809                        | 26.08               | 19,778                   |
| 1984                          | 640,476.31              | 445,058                      | 575,944                       | 288,699                        | 26.69               | 10,817                   |
| 1985                          | 1,146,574.44            | 778,999                      | 1,008,094                     | 539,781                        | 27.32               | 19,758                   |
| 1986                          | 1,195,628.16            | 793,846                      | 1,027,307                     | 586,791                        | 27.95               | 20,994                   |
| 1987                          | 816,658.96              | 529,393                      | 685,081                       | 417,409                        | 28.59               | 14,600                   |
| 1988                          | 842,907.23              | 533,175                      | 689,976                       | 447,949                        | 29.23               | 15,325                   |
| 1989                          | 602,266.70              | 371,203                      | 480,370                       | 332,690                        | 29.89               | 11,130                   |
| 1990                          | 412,959.81              | 247,835                      | 320,720                       | 236,776                        | 30.55               | 7,750                    |
| 1991                          | 606,513.79              | 354,169                      | 458,326                       | 360,468                        | 31.21               | 11,550                   |
| 1992                          | 667,888.30              | 378,855                      | 490,272                       | 411,377                        | 31.89               | 12,900                   |
| 1993                          | 843,858.32              | 464,592                      | 601,223                       | 537,986                        | 32.57               | 16,518                   |
| 1994                          | 809,498.06              | 431,960                      | 558,994                       | 533,828                        | 33.26               | 16,050                   |
| 1995                          | 680,998.38              | 351,862                      | 455,341                       | 464,007                        | 33.95               | 13,667                   |
| 1996                          | 215,083.72              | 107,434                      | 139,029                       | 151,334                        | 34.65               | 4,368                    |
| 1997                          | 285,801.85              | 137,777                      | 178,296                       | 207,536                        | 35.36               | 5,869                    |
| 1998                          | 501,669.57              | 233,097                      | 301,648                       | 375,606                        | 36.07               | 10,413                   |
| 1999                          | 812,892.36              | 363,340                      | 470,194                       | 627,211                        | 36.79               | 17,048                   |
| 2000                          | 399,245.52              | 171,396                      | 221,802                       | 317,179                        | 37.51               | 8,456                    |
| 2001                          | 783,865.51              | 322,471                      | 417,306                       | 640,912                        | 38.24               | 16,760                   |
| 2002                          | 725,104.76              | 285,122                      | 368,973                       | 609,918                        | 38.98               | 15,647                   |
| 2003                          | 1,003,398.76            | 376,576                      | 487,323                       | 867,265                        | 39.71               | 21,840                   |
| 2004                          | 831,586.37              | 296,782                      | 384,062                       | 738,580                        | 40.46               | 18,255                   |
| 2005                          | 423,255.83              | 143,266                      | 185,399                       | 385,996                        | 41.21               | 9,367                    |
| 2006                          | 895,943.90              | 286,766                      | 371,101                       | 838,423                        | 41.96               | 19,981                   |
| 2007                          | 351,312.50              | 105,891                      | 137,032                       | 337,240                        | 42.72               | 7,894                    |
| 2008                          | 497,941.31              | 140,797                      | 182,204                       | 490,017                        | 43.48               | 11,270                   |
| 2009                          | 581,384.32              | 153,552                      | 198,710                       | 586,159                        | 44.24               | 13,250                   |
| 2010                          | 555,106.86              | 136,120                      | 176,151                       | 573,243                        | 45.01               | 12,736                   |
| 2011                          | 619,854.49              | 140,123                      | 181,332                       | 655,472                        | 45.79               | 14,315                   |
| 2012                          | 313,444.89              | 64,856                       | 83,929                        | 339,222                        | 46.57               | 7,284                    |
| 2013                          | 1,317,400.97            | 247,370                      | 320,119                       | 1,458,372                      | 47.35               | 30,800                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35                                    |                         |                              |                               |                                |                     |                          |
| 2014   | 2,458,421.33            | 413,963                      | 535,705                       | 2,783,164                      | 48.14               | 57,814                   |
| 2015   | 3,488,883.38            | 519,795                      | 672,660                       | 4,037,333                      | 48.93               | 82,512                   |
| 2016   | 5,559,598.28            | 720,524                      | 932,422                       | 6,573,036                      | 49.72               | 132,201                  |
| 2017   | 1,466,499.87            | 161,253                      | 208,676                       | 1,771,099                      | 50.52               | 35,057                   |
| 2018   | 5,711,606.28            | 514,533                      | 665,851                       | 7,044,817                      | 51.33               | 137,246                  |
| 2019   | 3,207,067.55            | 225,136                      | 291,345                       | 4,038,196                      | 52.14               | 77,449                   |
| 2020   | 796,384.81              | 40,070                       | 51,854                        | 1,023,265                      | 52.95               | 19,325                   |
| 2021   | 3,643,084.40            | 109,970                      | 142,311                       | 4,775,853                      | 53.77               | 88,820                   |
| 2022   | 14,131,811.89           | 142,131                      | 183,930                       | 18,894,016                     | 54.59               | 346,108                  |
|  | 68,179,882.96           | 18,369,206                   | 23,751,961                    | 68,290,881                     |                     | 1,479,996                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 46.1 2.17                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 380.10 SERVICES - STEEL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125  |                         |                              |                               |                                |                     |                          |
| 1923                        | 1.15                    | 2                            | 1                             | 2                              | 5.81                |                          |
| 1925                        | 1.77                    | 4                            | 4                             |                                |                     |                          |
| 1929                        | 0.09                    |                              |                               |                                |                     |                          |
| 1930                        | 12.88                   | 25                           | 17                            | 12                             | 7.86                | 2                        |
| 1931                        | 461.31                  | 908                          | 610                           | 428                            | 8.16                | 52                       |
| 1935                        | 13.36                   | 26                           | 17                            | 13                             | 9.37                | 1                        |
| 1936                        | 5,105.79                | 9,777                        | 6,572                         | 4,916                          | 9.68                | 508                      |
| 1937                        | 4,671.58                | 8,894                        | 5,979                         | 4,532                          | 10.00               | 453                      |
| 1938                        | 7,572.23                | 14,332                       | 9,635                         | 7,403                          | 10.32               | 717                      |
| 1939                        | 11,919.75               | 22,429                       | 15,078                        | 11,741                         | 10.64               | 1,103                    |
| 1940                        | 14,160.84               | 26,485                       | 17,804                        | 14,058                         | 10.97               | 1,281                    |
| 1941                        | 16,528.26               | 30,718                       | 20,650                        | 16,539                         | 11.31               | 1,462                    |
| 1942                        | 22,348.33               | 41,264                       | 27,739                        | 22,545                         | 11.66               | 1,934                    |
| 1943                        | 14,558.43               | 26,704                       | 17,951                        | 14,805                         | 12.01               | 1,233                    |
| 1944                        | 18,188.01               | 33,142                       | 22,279                        | 18,644                         | 12.36               | 1,508                    |
| 1945                        | 18,019.29               | 32,603                       | 21,917                        | 18,626                         | 12.73               | 1,463                    |
| 1946                        | 38,441.19               | 69,061                       | 46,426                        | 40,067                         | 13.10               | 3,059                    |
| 1947                        | 72,897.19               | 130,004                      | 87,394                        | 76,625                         | 13.48               | 5,684                    |
| 1948                        | 93,705.98               | 165,850                      | 111,491                       | 99,347                         | 13.87               | 7,163                    |
| 1949                        | 105,805.11              | 185,836                      | 124,926                       | 113,135                        | 14.26               | 7,934                    |
| 1950                        | 139,911.27              | 243,753                      | 163,861                       | 150,939                        | 14.67               | 10,289                   |
| 1951                        | 171,759.59              | 296,801                      | 199,521                       | 186,938                        | 15.08               | 12,396                   |
| 1952                        | 217,771.54              | 373,144                      | 250,842                       | 239,144                        | 15.50               | 15,429                   |
| 1953                        | 191,755.91              | 325,711                      | 218,956                       | 212,495                        | 15.93               | 13,339                   |
| 1954                        | 431,698.52              | 726,694                      | 488,513                       | 482,809                        | 16.37               | 29,494                   |
| 1955                        | 272,112.79              | 453,821                      | 305,077                       | 307,177                        | 16.82               | 18,263                   |
| 1956                        | 398,139.18              | 657,661                      | 442,106                       | 453,707                        | 17.28               | 26,256                   |
| 1957                        | 468,543.22              | 766,504                      | 515,275                       | 538,947                        | 17.74               | 30,380                   |
| 1958                        | 602,737.96              | 976,015                      | 656,116                       | 700,044                        | 18.22               | 38,422                   |
| 1959                        | 846,323.25              | 1,356,095                    | 911,621                       | 992,606                        | 18.71               | 53,052                   |
| 1960                        | 1,616,009.18            | 2,562,013                    | 1,722,287                     | 1,913,734                      | 19.20               | 99,674                   |
| 1961                        | 2,047,432.48            | 3,210,517                    | 2,158,238                     | 2,448,485                      | 19.70               | 124,289                  |
| 1962                        | 2,330,440.76            | 3,613,185                    | 2,428,927                     | 2,814,565                      | 20.21               | 139,266                  |
| 1963                        | 2,441,749.35            | 3,740,931                    | 2,514,803                     | 2,979,133                      | 20.74               | 143,642                  |
| 1964                        | 2,537,039.16            | 3,840,399                    | 2,581,670                     | 3,126,668                      | 21.27               | 146,999                  |
| 1965                        | 2,682,921.25            | 4,011,061                    | 2,696,395                     | 3,340,178                      | 21.81               | 153,149                  |
| 1966                        | 3,059,495.10            | 4,516,847                    | 3,036,405                     | 3,847,459                      | 22.35               | 172,146                  |
| 1967                        | 3,162,151.71            | 4,607,144                    | 3,097,106                     | 4,017,735                      | 22.91               | 175,370                  |
| 1968                        | 3,549,104.89            | 5,100,889                    | 3,429,021                     | 4,556,465                      | 23.48               | 194,057                  |
| 1969                        | 3,723,631.43            | 5,278,248                    | 3,548,249                     | 4,829,922                      | 24.05               | 200,828                  |
| 1970                        | 3,359,806.21            | 4,693,884                    | 3,155,416                     | 4,404,148                      | 24.64               | 178,740                  |
| 1971                        | 3,578,613.74            | 4,926,543                    | 3,311,819                     | 4,740,062                      | 25.23               | 187,874                  |
| 1972                        | 1,849,650.44            | 2,507,932                    | 1,685,932                     | 2,475,781                      | 25.83               | 95,849                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 380.10 SERVICES - STEEL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125  |                         |                              |                               |                                |                     |                          |
| 1973                        | 1,462,400.88            | 1,951,965                    | 1,312,189                     | 1,978,213                      | 26.44               | 74,819                   |
| 1974                        | 1,071,677.66            | 1,407,437                    | 946,135                       | 1,465,140                      | 27.06               | 54,144                   |
| 1975                        | 762,638.74              | 984,948                      | 662,121                       | 1,053,816                      | 27.69               | 38,058                   |
| 1976                        | 1,094,579.47            | 1,389,785                    | 934,269                       | 1,528,535                      | 28.32               | 53,974                   |
| 1977                        | 673,549.73              | 840,277                      | 564,868                       | 950,619                        | 28.96               | 32,825                   |
| 1978                        | 498,662.95              | 610,880                      | 410,658                       | 711,334                        | 29.61               | 24,023                   |
| 1979                        | 363,567.68              | 437,080                      | 293,823                       | 524,204                        | 30.27               | 17,318                   |
| 1980                        | 496,898.34              | 585,843                      | 393,827                       | 724,194                        | 30.94               | 23,406                   |
| 1981                        | 962,857.84              | 1,112,873                    | 748,118                       | 1,418,312                      | 31.61               | 44,869                   |
| 1982                        | 624,733.16              | 707,365                      | 475,519                       | 930,131                        | 32.29               | 28,806                   |
| 1983                        | 273,255.39              | 302,875                      | 203,605                       | 411,220                        | 32.98               | 12,469                   |
| 1984                        | 384,235.97              | 416,704                      | 280,125                       | 584,406                        | 33.67               | 17,357                   |
| 1985                        | 453,909.16              | 481,112                      | 323,423                       | 697,873                        | 34.38               | 20,299                   |
| 1986                        | 297,267.94              | 307,773                      | 206,897                       | 461,956                        | 35.09               | 13,165                   |
| 1987                        | 277,331.86              | 280,318                      | 188,441                       | 435,556                        | 35.80               | 12,166                   |
| 1988                        | 317,172.06              | 312,573                      | 210,124                       | 503,513                        | 36.53               | 13,784                   |
| 1989                        | 178,327.13              | 171,236                      | 115,112                       | 286,124                        | 37.26               | 7,679                    |
| 1990                        | 131,733.78              | 123,166                      | 82,797                        | 213,604                        | 37.99               | 5,623                    |
| 1991                        | 90,863.82               | 82,595                       | 55,524                        | 148,920                        | 38.74               | 3,844                    |
| 1992                        | 130,802.03              | 115,503                      | 77,646                        | 216,659                        | 39.49               | 5,486                    |
| 1993                        | 147,707.14              | 126,595                      | 85,102                        | 247,239                        | 40.24               | 6,144                    |
| 1994                        | 134,910.88              | 112,034                      | 75,314                        | 228,235                        | 41.01               | 5,565                    |
| 1995                        | 56,302.35               | 45,273                       | 30,434                        | 96,246                         | 41.77               | 2,304                    |
| 1996                        | 219,888.20              | 170,876                      | 114,870                       | 379,878                        | 42.55               | 8,928                    |
| 1997                        | 358,621.55              | 269,004                      | 180,835                       | 626,063                        | 43.33               | 14,449                   |
| 1998                        | 193,509.39              | 139,862                      | 94,021                        | 341,375                        | 44.12               | 7,737                    |
| 1999                        | 600,245.08              | 417,428                      | 280,612                       | 1,069,939                      | 44.91               | 23,824                   |
| 2000                        | 282,592.17              | 188,696                      | 126,849                       | 508,983                        | 45.71               | 11,135                   |
| 2001                        | 567,419.26              | 363,168                      | 244,136                       | 1,032,557                      | 46.51               | 22,201                   |
| 2002                        | 149,774.32              | 91,662                       | 61,619                        | 275,373                        | 47.32               | 5,819                    |
| 2003                        | 295,492.11              | 172,451                      | 115,928                       | 548,929                        | 48.14               | 11,403                   |
| 2004                        | 28,485.56               | 15,816                       | 10,632                        | 53,461                         | 48.96               | 1,092                    |
| 2005                        | 164,812.57              | 86,829                       | 58,370                        | 312,458                        | 49.78               | 6,277                    |
| 2006                        | 54,885.90               | 27,339                       | 18,378                        | 105,115                        | 50.61               | 2,077                    |
| 2007                        | 292,121.74              | 137,015                      | 92,107                        | 565,167                        | 51.45               | 10,985                   |
| 2008                        | 322,413.21              | 141,851                      | 95,358                        | 630,072                        | 52.29               | 12,050                   |
| 2009                        | 369,585.19              | 151,861                      | 102,087                       | 729,480                        | 53.13               | 13,730                   |
| 2010                        | 330,274.74              | 125,869                      | 84,614                        | 658,504                        | 53.99               | 12,197                   |
| 2011                        | 787,266.85              | 276,880                      | 186,130                       | 1,585,220                      | 54.84               | 28,906                   |
| 2012                        | 438,723.59              | 141,238                      | 94,946                        | 892,182                        | 55.70               | 16,018                   |
| 2013                        | 911,583.15              | 266,002                      | 178,817                       | 1,872,245                      | 56.57               | 33,096                   |
| 2014                        | 773,163.53              | 202,335                      | 136,018                       | 1,603,600                      | 57.44               | 27,918                   |
| 2015                        | 1,266,558.85            | 293,297                      | 197,166                       | 2,652,591                      | 58.31               | 45,491                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 380.10 SERVICES - STEEL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125                                   |                         |                              |                               |                                |                     |                          |
| 2016   | 234,769.43              | 47,213                       | 31,738                        | 496,493                        | 59.19               | 8,388                    |
| 2017   | 346,941.27              | 59,210                       | 39,803                        | 740,815                        | 60.07               | 12,333                   |
| 2018   | 926,675.54              | 129,584                      | 87,112                        | 1,997,908                      | 60.96               | 32,774                   |
| 2019   | 347,575.43              | 37,898                       | 25,476                        | 756,569                        | 61.85               | 12,232                   |
| 2020   | 745,357.28              | 58,060                       | 39,030                        | 1,638,024                      | 62.75               | 26,104                   |
| 2021   | 735,985.90              | 34,643                       | 23,289                        | 1,632,679                      | 63.64               | 25,655                   |
| 2022   | 646,073.72              | 10,059                       | 6,762                         | 1,446,904                      | 64.55               | 22,415                   |
|  | 63,399,392.96           | 76,546,212                   | 51,457,420                    | 91,191,214                     |                     | 3,268,121                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 27.9 5.15                |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 380.20 SERVICES - PLASTIC

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

| YEAR                        | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-----------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                         | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 65-R2 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -125  |                  |                       |                        |                         |              |                   |
| 1971                        | 336,990.76       | 463,923               | 584,095                | 174,134                 | 25.23        | 6,902             |
| 1972                        | 3,251,266.91     | 4,408,377             | 5,550,302              | 1,765,049               | 25.83        | 68,333            |
| 1973                        | 4,547,335.42     | 6,069,636             | 7,641,886              | 2,589,619               | 26.44        | 97,943            |
| 1974                        | 5,372,754.85     | 7,056,052             | 8,883,818              | 3,204,880               | 27.06        | 118,436           |
| 1975                        | 6,032,174.94     | 7,790,554             | 9,808,582              | 3,763,812               | 27.69        | 135,927           |
| 1976                        | 5,869,345.13     | 7,452,293             | 9,382,700              | 3,823,327               | 28.32        | 135,004           |
| 1977                        | 6,697,317.99     | 8,355,139             | 10,519,415             | 4,549,550               | 28.96        | 157,098           |
| 1978                        | 8,065,141.74     | 9,880,081             | 12,439,370             | 5,707,199               | 29.61        | 192,746           |
| 1979                        | 9,534,679.59     | 11,462,568            | 14,431,777             | 7,021,252               | 30.27        | 231,954           |
| 1980                        | 6,147,689.99     | 7,248,126             | 9,125,646              | 4,706,656               | 30.94        | 152,122           |
| 1981                        | 10,628,571.60    | 12,284,530            | 15,466,656             | 8,447,630               | 31.61        | 267,245           |
| 1982                        | 8,807,567.83     | 9,972,523             | 12,555,758             | 7,261,270               | 32.29        | 224,877           |
| 1983                        | 8,057,445.04     | 8,930,832             | 11,244,232             | 6,885,019               | 32.98        | 208,763           |
| 1984                        | 7,618,318.42     | 8,262,066             | 10,402,232             | 6,738,984               | 33.67        | 200,148           |
| 1985                        | 7,958,124.26     | 8,435,055             | 10,620,032             | 7,285,748               | 34.38        | 211,918           |
| 1986                        | 10,547,640.41    | 10,920,368            | 13,749,128             | 9,983,063               | 35.09        | 284,499           |
| 1987                        | 12,705,209.18    | 12,842,013            | 16,168,547             | 12,418,174              | 35.80        | 346,876           |
| 1988                        | 11,925,451.79    | 11,752,533            | 14,796,853             | 12,035,414              | 36.53        | 329,467           |
| 1989                        | 10,254,334.87    | 9,846,546             | 12,397,149             | 10,675,104              | 37.26        | 286,503           |
| 1990                        | 9,946,752.89     | 9,299,866             | 11,708,859             | 10,671,335              | 37.99        | 280,899           |
| 1991                        | 8,045,879.00     | 7,313,704             | 9,208,211              | 8,895,017               | 38.74        | 229,608           |
| 1992                        | 12,014,099.31    | 10,608,870            | 13,356,941             | 13,674,782              | 39.49        | 346,285           |
| 1993                        | 10,651,502.29    | 9,129,083             | 11,493,837             | 12,472,043              | 40.24        | 309,941           |
| 1994                        | 12,120,925.30    | 10,065,580            | 12,672,920             | 14,599,162              | 41.01        | 355,990           |
| 1995                        | 12,310,144.16    | 9,898,648             | 12,462,747             | 15,235,077              | 41.77        | 364,737           |
| 1996                        | 13,606,603.45    | 10,573,760            | 13,312,737             | 17,302,121              | 42.55        | 406,630           |
| 1997                        | 12,675,162.04    | 9,507,702             | 11,970,532             | 16,548,583              | 43.33        | 381,920           |
| 1998                        | 13,118,640.65    | 9,481,727             | 11,937,829             | 17,579,112              | 44.12        | 398,439           |
| 1999                        | 15,248,699.53    | 10,604,403            | 13,351,317             | 20,958,257              | 44.91        | 466,672           |
| 2000                        | 12,806,008.80    | 8,550,988             | 10,765,995             | 18,047,525              | 45.71        | 394,827           |
| 2001                        | 13,439,459.20    | 8,601,724             | 10,829,874             | 19,408,909              | 46.51        | 417,306           |
| 2002                        | 11,200,118.73    | 6,854,473             | 8,630,023              | 16,570,244              | 47.32        | 350,174           |
| 2003                        | 11,902,744.89    | 6,946,501             | 8,745,890              | 18,035,286              | 48.14        | 374,642           |
| 2004                        | 8,079,839.90     | 4,486,190             | 5,648,271              | 12,531,369              | 48.96        | 255,951           |
| 2005                        | 13,911,483.12    | 7,329,091             | 9,227,584              | 22,073,253              | 49.78        | 443,416           |
| 2006                        | 11,689,923.59    | 5,822,809             | 7,331,122              | 18,971,206              | 50.61        | 374,851           |
| 2007                        | 11,847,502.54    | 5,556,893             | 6,996,324              | 19,660,557              | 51.45        | 382,129           |
| 2008                        | 11,711,556.65    | 5,152,675             | 6,487,400              | 19,863,602              | 52.29        | 379,874           |
| 2009                        | 7,515,700.99     | 3,088,164             | 3,888,107              | 13,022,220              | 53.13        | 245,101           |
| 2010                        | 7,267,727.62     | 2,769,767             | 3,487,234              | 12,865,153              | 53.99        | 238,288           |
| 2011                        | 8,885,758.53     | 3,125,099             | 3,934,610              | 16,058,347              | 54.84        | 292,822           |
| 2012                        | 14,252,182.50    | 4,588,205             | 5,776,712              | 26,290,699              | 55.70        | 472,005           |
| 2013                        | 15,348,307.96    | 4,478,675             | 5,638,810              | 28,894,883              | 56.57        | 510,781           |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 380.20 SERVICES - PLASTIC

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125                                   |                         |                              |                               |                                |                     |                          |
| 2014   | 13,782,508.73           | 3,606,848                    | 4,541,149                     | 26,469,496                     | 57.44               | 460,820                  |
| 2015   | 20,119,950.38           | 4,659,177                    | 5,866,068                     | 39,403,820                     | 58.31               | 675,764                  |
| 2016   | 34,423,719.58           | 6,922,782                    | 8,716,027                     | 68,737,342                     | 59.19               | 1,161,300                |
| 2017   | 30,548,918.37           | 5,213,555                    | 6,564,049                     | 62,171,017                     | 60.07               | 1,034,976                |
| 2018   | 39,911,971.00           | 5,581,190                    | 7,026,915                     | 82,775,020                     | 60.96               | 1,357,858                |
| 2019   | 39,844,650.60           | 4,344,461                    | 5,469,830                     | 84,180,634                     | 61.85               | 1,361,045                |
| 2020   | 35,077,836.47           | 2,732,388                    | 3,440,173                     | 75,484,959                     | 62.75               | 1,202,948                |
| 2021   | 45,853,515.37           | 2,158,325                    | 2,717,407                     | 100,453,003                    | 63.64               | 1,578,457                |
| 2022   | 59,462,388.33           | 925,829                      | 1,165,651                     | 132,624,723                    | 64.55               | 2,054,605                |
|  | 742,979,543.19          | 373,412,367                  | 470,139,333                   | 1,201,564,639                  |                     | 23,217,822               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 51.8 3.12                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 381.00 METERS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 21-L2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5      |                         |                              |                               |                                |                     |                          |
| 1937                          | 58.16                   | 61                           | 61                            |                                |                     |                          |
| 1955                          | 0.03                    |                              |                               |                                |                     |                          |
| 1960                          | 1,363.70                | 1,432                        | 1,432                         |                                |                     |                          |
| 1961                          | 19,329.70               | 20,296                       | 20,296                        |                                |                     |                          |
| 1962                          | 6,413.73                | 6,734                        | 6,734                         |                                |                     |                          |
| 1963                          | 36,883.23               | 38,727                       | 38,727                        |                                |                     |                          |
| 1964                          | 949,018.32              | 982,230                      | 407,941                       | 588,528                        | 0.30                | 588,528                  |
| 1965                          | 622,730.73              | 638,299                      | 265,099                       | 388,768                        | 0.50                | 388,768                  |
| 1966                          | 857,403.82              | 873,266                      | 362,686                       | 537,588                        | 0.63                | 537,588                  |
| 1967                          | 138,760.54              | 140,217                      | 58,235                        | 87,464                         | 0.79                | 87,464                   |
| 1968                          | 84,330.93               | 84,500                       | 35,095                        | 53,452                         | 0.96                | 53,452                   |
| 1969                          | 251,590.12              | 249,955                      | 103,812                       | 160,358                        | 1.13                | 141,910                  |
| 1970                          | 418,768.67              | 412,489                      | 171,315                       | 268,392                        | 1.30                | 206,455                  |
| 1971                          | 48,158.96               | 47,003                       | 19,521                        | 31,046                         | 1.48                | 20,977                   |
| 1972                          | 1,485.98                | 1,438                        | 597                           | 963                            | 1.65                | 584                      |
| 1973                          | 181.15                  | 174                          | 72                            | 118                            | 1.83                | 64                       |
| 1975                          | 3,631.44                | 3,417                        | 1,419                         | 2,394                          | 2.18                | 1,098                    |
| 1978                          | 7,904.28                | 7,252                        | 3,012                         | 5,287                          | 2.65                | 1,995                    |
| 1979                          | 92,641.03               | 84,349                       | 35,032                        | 62,241                         | 2.79                | 22,309                   |
| 1980                          | 2,405,075.14            | 2,172,995                    | 902,491                       | 1,622,838                      | 2.93                | 553,870                  |
| 1981                          | 1,124,817.86            | 1,007,833                    | 418,574                       | 762,485                        | 3.08                | 247,560                  |
| 1982                          | 2,971.14                | 2,640                        | 1,096                         | 2,024                          | 3.23                | 627                      |
| 1983                          | 25,771.71               | 22,705                       | 9,430                         | 17,630                         | 3.38                | 5,216                    |
| 1984                          | 8,746.80                | 7,632                        | 3,170                         | 6,014                          | 3.55                | 1,694                    |
| 1985                          | 439,918.67              | 380,091                      | 157,860                       | 304,055                        | 3.72                | 81,735                   |
| 1986                          | 939,287.86              | 803,095                      | 333,542                       | 652,710                        | 3.90                | 167,362                  |
| 1987                          | 1,494,993.31            | 1,264,020                    | 524,974                       | 1,044,769                      | 4.09                | 255,445                  |
| 1988                          | 1,305,648.85            | 1,090,864                    | 453,059                       | 917,872                        | 4.29                | 213,956                  |
| 1989                          | 1,750,370.08            | 1,444,930                    | 600,110                       | 1,237,779                      | 4.49                | 275,675                  |
| 1990                          | 1,744,414.52            | 1,420,818                    | 590,096                       | 1,241,539                      | 4.71                | 263,596                  |
| 1991                          | 724,788.79              | 582,369                      | 241,870                       | 519,158                        | 4.93                | 105,306                  |
| 1992                          | 125,407.35              | 99,323                       | 41,251                        | 90,427                         | 5.16                | 17,525                   |
| 1993                          | 153,486.86              | 119,720                      | 49,722                        | 111,439                        | 5.40                | 20,637                   |
| 1994                          | 832,049.52              | 639,015                      | 265,396                       | 608,256                        | 5.64                | 107,847                  |
| 1995                          | 2,855,860.70            | 2,159,031                    | 896,691                       | 2,101,963                      | 5.88                | 357,477                  |
| 1996                          | 1,535,878.35            | 1,143,465                    | 474,905                       | 1,137,767                      | 6.11                | 186,214                  |
| 1997                          | 1,470,376.89            | 1,077,794                    | 447,631                       | 1,096,265                      | 6.34                | 172,912                  |
| 1998                          | 2,085,190.31            | 1,505,509                    | 625,270                       | 1,564,180                      | 6.56                | 238,442                  |
| 1999                          | 1,370,064.41            | 974,802                      | 404,856                       | 1,033,712                      | 6.77                | 152,690                  |
| 2000                          | 1,881,385.84            | 1,320,730                    | 548,527                       | 1,426,928                      | 6.96                | 205,018                  |
| 2001                          | 1,322,915.32            | 916,114                      | 380,482                       | 1,008,579                      | 7.15                | 141,060                  |
| 2002                          | 1,317,698.63            | 899,993                      | 373,786                       | 1,009,798                      | 7.34                | 137,575                  |
| 2003                          | 1,584,116.38            | 1,066,905                    | 443,108                       | 1,220,214                      | 7.53                | 162,047                  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 381.00 METERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 21-L2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 2004   | 25,942,531.30           | 17,186,862                   | 7,138,067                     | 20,101,591                     | 7.75                | 2,593,754                |
| 2005   | 2,187,174.70            | 1,420,567                    | 589,992                       | 1,706,541                      | 8.01                | 213,051                  |
| 2006   | 2,237,056.66            | 1,419,423                    | 589,516                       | 1,759,393                      | 8.31                | 211,720                  |
| 2007   | 768,137.80              | 473,555                      | 196,677                       | 609,868                        | 8.67                | 70,342                   |
| 2008   | 26,272.30               | 15,632                       | 6,492                         | 21,094                         | 9.10                | 2,318                    |
| 2009   | 975,137.09              | 556,312                      | 231,048                       | 792,846                        | 9.59                | 82,674                   |
| 2010   | 407,200.27              | 220,702                      | 91,662                        | 335,898                        | 10.16               | 33,061                   |
| 2011   | 25,865.42               | 13,204                       | 5,484                         | 21,675                         | 10.79               | 2,009                    |
| 2013   | 19,080,865.89           | 8,357,362                    | 3,470,989                     | 16,563,920                     | 12.24               | 1,353,261                |
| 2014   | 28,457,329.75           | 11,326,088                   | 4,703,964                     | 25,176,232                     | 13.04               | 1,930,693                |
| 2015   | 16,394,713.91           | 5,828,296                    | 2,420,615                     | 14,793,835                     | 13.89               | 1,065,071                |
| 2016   | 6,451,045.48            | 2,012,707                    | 835,920                       | 5,937,678                      | 14.76               | 402,282                  |
| 2017   | 1,045,002.48            | 278,494                      | 115,664                       | 981,589                        | 15.67               | 62,641                   |
| 2018   | 4,042,447.72            | 889,322                      | 369,354                       | 3,875,216                      | 16.60               | 233,447                  |
| 2019   | 8,411,179.61            | 1,450,966                    | 602,617                       | 8,229,122                      | 17.55               | 468,896                  |
| 2020   | 5,701,181.91            | 706,975                      | 293,622                       | 5,692,619                      | 18.52               | 307,377                  |
| 2021   | 5,897,459.94            | 442,318                      | 183,704                       | 6,008,629                      | 19.50               | 308,135                  |
| 2022   | 6,883,937.40            | 172,102                      | 71,478                        | 7,156,656                      | 20.50               | 349,105                  |
|  | 166,976,429.44          | 78,485,119                   | 32,635,848                    | 142,689,403                    |                     | 15,812,515               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 9.0 9.47                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 382.00 METER INSTALLATIONS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 23-L1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40     |                         |                              |                               |                                |                     |                          |
| 1949                          | 463.64                  | 649                          | 649                           |                                |                     |                          |
| 1950                          | 119.70                  | 168                          | 168                           |                                |                     |                          |
| 1951                          | 412.55                  | 565                          | 578                           |                                |                     |                          |
| 1952                          | 704.85                  | 958                          | 987                           |                                |                     |                          |
| 1953                          | 906.69                  | 1,226                        | 1,269                         |                                |                     |                          |
| 1954                          | 8,600.97                | 11,549                       | 12,041                        |                                |                     |                          |
| 1955                          | 6,438.55                | 8,587                        | 9,014                         |                                |                     |                          |
| 1956                          | 11,703.40               | 15,494                       | 16,385                        |                                |                     |                          |
| 1957                          | 11,728.95               | 15,421                       | 16,421                        |                                |                     |                          |
| 1958                          | 12,723.66               | 16,605                       | 17,813                        |                                |                     |                          |
| 1959                          | 9,632.70                | 12,471                       | 13,486                        |                                |                     |                          |
| 1960                          | 45,979.09               | 59,109                       | 64,371                        |                                |                     |                          |
| 1961                          | 76,546.05               | 97,659                       | 107,164                       |                                |                     |                          |
| 1962                          | 64,607.19               | 81,837                       | 90,450                        |                                |                     |                          |
| 1963                          | 70,644.92               | 88,841                       | 98,903                        |                                |                     |                          |
| 1964                          | 145,257.11              | 181,432                      | 203,360                       |                                |                     |                          |
| 1965                          | 154,301.92              | 191,320                      | 216,023                       |                                |                     |                          |
| 1966                          | 179,651.28              | 221,222                      | 251,512                       |                                |                     |                          |
| 1967                          | 191,936.39              | 234,595                      | 268,711                       |                                |                     |                          |
| 1968                          | 224,536.59              | 272,392                      | 314,351                       |                                |                     |                          |
| 1969                          | 229,871.75              | 276,766                      | 321,820                       |                                |                     |                          |
| 1970                          | 224,422.57              | 268,018                      | 314,192                       |                                |                     |                          |
| 1971                          | 959,357.97              | 1,136,384                    | 1,343,101                     |                                |                     |                          |
| 1972                          | 1,314,700.31            | 1,544,486                    | 1,840,580                     |                                |                     |                          |
| 1973                          | 1,272,003.00            | 1,481,166                    | 1,780,804                     |                                |                     |                          |
| 1974                          | 1,324,036.14            | 1,528,057                    | 1,853,651                     |                                |                     |                          |
| 1975                          | 1,320,314.51            | 1,509,288                    | 1,848,440                     |                                |                     |                          |
| 1976                          | 1,373,709.60            | 1,555,287                    | 1,923,193                     |                                |                     |                          |
| 1977                          | 1,377,399.24            | 1,543,516                    | 1,928,359                     |                                |                     |                          |
| 1978                          | 1,401,416.61            | 1,554,224                    | 1,961,983                     |                                |                     |                          |
| 1979                          | 1,547,015.34            | 1,697,809                    | 2,165,821                     |                                |                     |                          |
| 1980                          | 942,866.64              | 1,023,301                    | 1,320,013                     |                                |                     |                          |
| 1981                          | 1,800,478.45            | 1,932,144                    | 2,516,120                     | 4,550                          | 5.37                | 847                      |
| 1982                          | 1,406,290.58            | 1,491,155                    | 1,941,845                     | 26,962                         | 5.58                | 4,832                    |
| 1983                          | 1,411,889.38            | 1,479,044                    | 1,926,074                     | 50,571                         | 5.79                | 8,734                    |
| 1984                          | 1,330,823.33            | 1,376,311                    | 1,792,290                     | 70,863                         | 6.01                | 11,791                   |
| 1985                          | 441,041.77              | 450,208                      | 586,280                       | 31,178                         | 6.23                | 5,004                    |
| 1986                          | 2,764,237.37            | 2,782,984                    | 3,624,119                     | 245,813                        | 6.46                | 38,052                   |
| 1987                          | 720,291.42              | 715,092                      | 931,223                       | 77,185                         | 6.69                | 11,537                   |
| 1988                          | 1,421,320.74            | 1,390,308                    | 1,810,518                     | 179,331                        | 6.93                | 25,877                   |
| 1989                          | 1,596,386.35            | 1,538,220                    | 2,003,135                     | 231,806                        | 7.17                | 32,330                   |
| 1990                          | 1,761,308.92            | 1,671,415                    | 2,176,587                     | 289,245                        | 7.41                | 39,034                   |
| 1991                          | 1,221,546.66            | 1,140,612                    | 1,485,353                     | 224,812                        | 7.66                | 29,349                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 382.00 METER INSTALLATIONS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 23-L1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40     |                         |                              |                               |                                |                     |                          |
| 1992                          | 2,771,846.18            | 2,546,013                    | 3,315,526                     | 565,059                        | 7.91                | 71,436                   |
| 1993                          | 2,533,372.25            | 2,286,855                    | 2,978,039                     | 568,682                        | 8.17                | 69,606                   |
| 1994                          | 2,717,321.74            | 2,409,917                    | 3,138,296                     | 665,954                        | 8.43                | 78,998                   |
| 1995                          | 3,239,150.57            | 2,821,423                    | 3,674,176                     | 860,635                        | 8.69                | 99,037                   |
| 1996                          | 2,822,213.72            | 2,413,608                    | 3,143,102                     | 807,997                        | 8.95                | 90,279                   |
| 1997                          | 2,919,930.92            | 2,450,984                    | 3,191,775                     | 896,128                        | 9.21                | 97,299                   |
| 1998                          | 2,803,810.21            | 2,307,429                    | 3,004,832                     | 920,502                        | 9.48                | 97,099                   |
| 1999                          | 2,698,370.94            | 2,177,931                    | 2,836,194                     | 941,525                        | 9.74                | 96,666                   |
| 2000                          | 3,347,534.03            | 2,646,868                    | 3,446,863                     | 1,239,685                      | 10.01               | 123,845                  |
| 2001                          | 3,600,025.95            | 2,787,342                    | 3,629,794                     | 1,410,242                      | 10.28               | 137,183                  |
| 2002                          | 3,055,487.38            | 2,313,670                    | 3,012,959                     | 1,264,723                      | 10.56               | 119,765                  |
| 2003                          | 3,771,095.28            | 2,788,966                    | 3,631,909                     | 1,647,624                      | 10.85               | 151,855                  |
| 2004                          | 3,278,597.17            | 2,364,878                    | 3,079,644                     | 1,510,392                      | 11.15               | 135,461                  |
| 2005                          | 3,997,199.82            | 2,805,315                    | 3,653,200                     | 1,942,880                      | 11.47               | 169,388                  |
| 2006                          | 3,255,821.85            | 2,217,631                    | 2,887,893                     | 1,670,258                      | 11.81               | 141,427                  |
| 2007                          | 2,309,752.53            | 1,522,630                    | 1,982,833                     | 1,250,821                      | 12.17               | 102,779                  |
| 2008                          | 2,807,145.30            | 1,782,178                    | 2,320,827                     | 1,609,176                      | 12.57               | 128,017                  |
| 2009                          | 2,753,367.60            | 1,675,953                    | 2,182,497                     | 1,672,218                      | 13.00               | 128,632                  |
| 2010                          | 2,389,623.40            | 1,387,635                    | 1,807,037                     | 1,538,436                      | 13.46               | 114,297                  |
| 2011                          | 4,468,486.07            | 2,456,121                    | 3,198,465                     | 3,057,415                      | 13.97               | 218,856                  |
| 2012                          | 7,231,848.21            | 3,724,127                    | 4,849,715                     | 5,274,872                      | 14.54               | 362,783                  |
| 2013                          | 5,022,205.99            | 2,399,710                    | 3,125,004                     | 3,906,084                      | 15.15               | 257,827                  |
| 2014                          | 7,788,428.59            | 3,408,637                    | 4,438,871                     | 6,464,929                      | 15.81               | 408,914                  |
| 2015                          | 10,127,190.29           | 3,994,528                    | 5,201,843                     | 8,976,223                      | 16.52               | 543,355                  |
| 2016                          | 7,647,142.95            | 2,671,896                    | 3,479,456                     | 7,226,544                      | 17.26               | 418,687                  |
| 2017                          | 6,207,385.28            | 1,870,335                    | 2,435,629                     | 6,254,710                      | 18.05               | 346,521                  |
| 2018                          | 8,216,128.45            | 2,065,518                    | 2,689,805                     | 8,812,775                      | 18.87               | 467,026                  |
| 2019                          | 11,834,938.51           | 2,355,602                    | 3,067,564                     | 13,501,350                     | 19.73               | 684,306                  |
| 2020                          | 12,462,366.37           | 1,797,771                    | 2,341,133                     | 15,106,180                     | 20.63               | 732,243                  |
| 2021                          | 13,478,936.84           | 1,181,483                    | 1,538,577                     | 17,331,935                     | 21.56               | 803,893                  |
| 2022                          | 12,559,120.49           | 366,952                      | 477,861                       | 17,104,908                     | 22.52               | 759,543                  |
|                               | 194,495,469.73          | 104,597,801                  | 134,860,476                   | 137,433,182                    |                     | 8,364,410                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 4.30

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40     |                         |                              |                               |                                |                     |                          |
| 1933                          | 127.55                  | 153                          | 179                           |                                |                     |                          |
| 1936                          | 3,989.91                | 4,700                        | 5,586                         |                                |                     |                          |
| 1937                          | 259.16                  | 303                          | 363                           |                                |                     |                          |
| 1938                          | 190.48                  | 222                          | 267                           |                                |                     |                          |
| 1939                          | 183.38                  | 212                          | 257                           |                                |                     |                          |
| 1940                          | 73.95                   | 85                           | 104                           |                                |                     |                          |
| 1941                          | 51.45                   | 59                           | 72                            |                                |                     |                          |
| 1942                          | 698.82                  | 793                          | 978                           |                                |                     |                          |
| 1943                          | 517.93                  | 584                          | 725                           |                                |                     |                          |
| 1944                          | 2,248.63                | 2,518                        | 3,148                         |                                |                     |                          |
| 1945                          | 1,317.49                | 1,465                        | 1,844                         |                                |                     |                          |
| 1946                          | 969.69                  | 1,071                        | 1,358                         |                                |                     |                          |
| 1947                          | 1,792.55                | 1,965                        | 2,510                         |                                |                     |                          |
| 1948                          | 4,363.28                | 4,748                        | 6,109                         |                                |                     |                          |
| 1949                          | 767.43                  | 829                          | 1,074                         |                                |                     |                          |
| 1950                          | 6,963.81                | 7,461                        | 9,749                         |                                |                     |                          |
| 1951                          | 3,840.19                | 4,081                        | 5,376                         |                                |                     |                          |
| 1952                          | 3,920.68                | 4,132                        | 5,489                         |                                |                     |                          |
| 1953                          | 2,865.96                | 2,995                        | 4,012                         |                                |                     |                          |
| 1954                          | 6,808.03                | 7,051                        | 9,531                         |                                |                     |                          |
| 1955                          | 1,156.90                | 1,187                        | 1,620                         |                                |                     |                          |
| 1956                          | 21.94                   | 22                           | 31                            |                                |                     |                          |
| 1957                          | 2,325.47                | 2,342                        | 3,256                         |                                |                     |                          |
| 1958                          | 4,225.32                | 4,214                        | 5,915                         |                                |                     |                          |
| 1959                          | 3,507.91                | 3,462                        | 4,911                         |                                |                     |                          |
| 1960                          | 4,927.14                | 4,813                        | 6,898                         |                                |                     |                          |
| 1961                          | 81,571.37               | 78,817                       | 114,200                       |                                |                     |                          |
| 1962                          | 123,590.48              | 118,091                      | 173,027                       |                                |                     |                          |
| 1963                          | 227,035.44              | 214,444                      | 317,850                       |                                |                     |                          |
| 1964                          | 288,892.23              | 269,634                      | 404,449                       |                                |                     |                          |
| 1965                          | 333,029.21              | 307,020                      | 466,241                       |                                |                     |                          |
| 1966                          | 364,816.73              | 332,070                      | 510,743                       |                                |                     |                          |
| 1967                          | 387,280.96              | 347,996                      | 542,193                       |                                |                     |                          |
| 1968                          | 455,584.09              | 403,949                      | 637,818                       |                                |                     |                          |
| 1969                          | 508,143.24              | 444,391                      | 711,401                       |                                |                     |                          |
| 1970                          | 471,380.73              | 406,301                      | 659,933                       |                                |                     |                          |
| 1971                          | 311,025.84              | 264,236                      | 435,436                       |                                |                     |                          |
| 1972                          | 383,252.42              | 320,682                      | 536,553                       |                                |                     |                          |
| 1973                          | 359,207.20              | 295,865                      | 502,890                       |                                |                     |                          |
| 1974                          | 278,175.52              | 225,489                      | 389,446                       |                                |                     |                          |
| 1975                          | 290,368.82              | 231,511                      | 406,516                       |                                |                     |                          |
| 1976                          | 290,082.21              | 227,355                      | 406,115                       |                                |                     |                          |
| 1977                          | 289,234.78              | 222,711                      | 404,929                       |                                |                     |                          |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

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

| YEAR                          | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                           | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 60-R1.5 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -40     |                  |                       |                        |                         |              |                   |
| 1978                          | 343,069.36       | 259,360               | 480,297                |                         |              |                   |
| 1979                          | 316,843.77       | 235,098               | 443,581                |                         |              |                   |
| 1980                          | 311,916.20       | 227,001               | 436,683                |                         |              |                   |
| 1981                          | 481,379.40       | 343,368               | 673,931                |                         |              |                   |
| 1982                          | 347,949.75       | 243,078               | 487,130                |                         |              |                   |
| 1983                          | 358,522.38       | 245,193               | 501,931                |                         |              |                   |
| 1984                          | 325,319.42       | 217,626               | 455,447                |                         |              |                   |
| 1985                          | 190,089.91       | 124,281               | 266,126                |                         |              |                   |
| 1986                          | 1,978,730.77     | 1,263,693             | 2,770,223              |                         |              |                   |
| 1987                          | 413,313.05       | 257,592               | 578,638                |                         |              |                   |
| 1988                          | 1,133,143.62     | 688,498               | 1,586,401              |                         |              |                   |
| 1989                          | 1,400,899.44     | 829,279               | 1,961,259              |                         |              |                   |
| 1990                          | 1,283,319.41     | 739,320               | 1,796,647              |                         |              |                   |
| 1991                          | 943,588.49       | 528,410               | 1,298,169              | 22,855                  | 36.00        | 635               |
| 1992                          | 1,688,968.80     | 918,630               | 2,256,840              | 107,716                 | 36.69        | 2,936             |
| 1993                          | 1,711,024.50     | 902,672               | 2,217,636              | 177,798                 | 37.39        | 4,755             |
| 1994                          | 2,131,215.41     | 1,089,558             | 2,676,767              | 306,935                 | 38.09        | 8,058             |
| 1995                          | 2,138,038.43     | 1,057,606             | 2,598,269              | 394,985                 | 38.80        | 10,180            |
| 1996                          | 2,144,427.88     | 1,025,251             | 2,518,781              | 483,418                 | 39.51        | 12,235            |
| 1997                          | 2,139,015.38     | 986,728               | 2,424,140              | 570,482                 | 40.23        | 14,181            |
| 1998                          | 2,723,476.87     | 1,209,937             | 2,972,508              | 840,360                 | 40.96        | 20,517            |
| 1999                          | 2,795,640.21     | 1,195,030             | 2,935,885              | 978,011                 | 41.68        | 23,465            |
| 2000                          | 2,968,834.32     | 1,217,816             | 2,991,864              | 1,164,504               | 42.42        | 27,452            |
| 2001                          | 2,317,360.95     | 910,579               | 2,237,061              | 1,007,244               | 43.16        | 23,337            |
| 2002                          | 2,432,309.29     | 913,726               | 2,244,792              | 1,160,441               | 43.90        | 26,434            |
| 2003                          | 2,863,096.12     | 1,025,452             | 2,519,275              | 1,489,060               | 44.65        | 33,350            |
| 2004                          | 3,187,386.70     | 1,085,822             | 2,667,589              | 1,794,752               | 45.40        | 39,532            |
| 2005                          | 2,918,123.89     | 943,027               | 2,316,777              | 1,768,596               | 46.15        | 38,323            |
| 2006                          | 2,344,919.28     | 716,227               | 1,759,588              | 1,523,299               | 46.91        | 32,473            |
| 2007                          | 1,822,537.79     | 524,344               | 1,288,180              | 1,263,373               | 47.67        | 26,502            |
| 2008                          | 2,133,255.07     | 575,420               | 1,413,661              | 1,572,896               | 48.44        | 32,471            |
| 2009                          | 2,021,408.74     | 508,914               | 1,250,272              | 1,579,700               | 49.21        | 32,101            |
| 2010                          | 1,597,584.01     | 373,135               | 916,698                | 1,319,920               | 49.99        | 26,404            |
| 2011                          | 2,472,455.12     | 533,061               | 1,309,595              | 2,151,842               | 50.76        | 42,392            |
| 2012                          | 3,743,328.41     | 738,042               | 1,813,181              | 3,427,479               | 51.55        | 66,488            |
| 2013                          | 3,596,786.41     | 643,688               | 1,581,378              | 3,454,123               | 52.33        | 66,007            |
| 2014                          | 6,048,403.07     | 970,999               | 2,385,498              | 6,082,266               | 53.12        | 114,500           |
| 2015                          | 6,867,279.12     | 974,206               | 2,393,376              | 7,220,815               | 53.92        | 133,917           |
| 2016                          | 5,457,536.59     | 672,369               | 1,651,840              | 5,988,711               | 54.72        | 109,443           |
| 2017                          | 4,939,936.24     | 516,411               | 1,268,690              | 5,647,221               | 55.52        | 101,715           |
| 2018                          | 5,298,599.30     | 453,761               | 1,114,775              | 6,303,264               | 56.33        | 111,899           |
| 2019                          | 6,104,452.09     | 407,399               | 1,000,876              | 7,545,357               | 57.14        | 132,050           |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40                                    |                         |                              |                               |                                |                     |                          |
| 2020   | 5,505,786.22            | 263,386                      | 647,072                       | 7,061,029                      | 57.95               | 121,847                  |
| 2021   | 5,442,004.96            | 156,186                      | 383,709                       | 7,235,098                      | 58.77               | 123,109                  |
| 2022   | 4,933,677.00            | 47,176                       | 115,900                       | 6,791,248                      | 59.59               | 113,966                  |
|  | 119,817,739.46          | 34,530,384                   | 79,310,038                    | 88,434,797                     |                     | 1,672,674                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 52.9 1.40                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10     |                         |                              |                               |                                |                     |                          |
| 1936                          | 7,001.25                | 7,134                        | 7,701                         |                                |                     |                          |
| 1937                          | 108.77                  | 110                          | 120                           |                                |                     |                          |
| 1938                          | 62.99                   | 64                           | 69                            |                                |                     |                          |
| 1939                          | 97.65                   | 98                           | 107                           |                                |                     |                          |
| 1940                          | 110.13                  | 110                          | 121                           |                                |                     |                          |
| 1941                          | 1,003.49                | 1,000                        | 1,104                         |                                |                     |                          |
| 1942                          | 47.50                   | 47                           | 52                            |                                |                     |                          |
| 1943                          | 147.25                  | 146                          | 162                           |                                |                     |                          |
| 1944                          | 143.50                  | 141                          | 158                           |                                |                     |                          |
| 1945                          | 142.50                  | 140                          | 157                           |                                |                     |                          |
| 1946                          | 211.00                  | 206                          | 232                           |                                |                     |                          |
| 1947                          | 304.65                  | 295                          | 335                           |                                |                     |                          |
| 1948                          | 198.97                  | 192                          | 219                           |                                |                     |                          |
| 1949                          | 215.50                  | 207                          | 237                           |                                |                     |                          |
| 1950                          | 167.85                  | 160                          | 185                           |                                |                     |                          |
| 1951                          | 213.30                  | 203                          | 235                           |                                |                     |                          |
| 1952                          | 140.78                  | 133                          | 155                           |                                |                     |                          |
| 1953                          | 5,770.25                | 5,422                        | 6,347                         |                                |                     |                          |
| 1954                          | 407.08                  | 380                          | 448                           |                                |                     |                          |
| 1955                          | 501.27                  | 465                          | 551                           |                                |                     |                          |
| 1956                          | 478.35                  | 441                          | 526                           |                                |                     |                          |
| 1957                          | 330.42                  | 303                          | 363                           |                                |                     |                          |
| 1958                          | 4,666.47                | 4,249                        | 5,133                         |                                |                     |                          |
| 1959                          | 4,245.90                | 3,838                        | 4,670                         |                                |                     |                          |
| 1960                          | 8,243.89                | 7,396                        | 9,068                         |                                |                     |                          |
| 1961                          | 17,866.91               | 15,905                       | 19,654                        |                                |                     |                          |
| 1962                          | 20,521.60               | 18,117                       | 22,574                        |                                |                     |                          |
| 1963                          | 24,135.71               | 21,124                       | 26,549                        |                                |                     |                          |
| 1964                          | 28,257.97               | 24,511                       | 31,084                        |                                |                     |                          |
| 1965                          | 31,754.83               | 27,284                       | 34,930                        |                                |                     |                          |
| 1966                          | 28,255.38               | 24,034                       | 31,081                        |                                |                     |                          |
| 1967                          | 23,028.74               | 19,386                       | 25,332                        |                                |                     |                          |
| 1968                          | 21,674.88               | 18,047                       | 23,842                        |                                |                     |                          |
| 1969                          | 22,392.08               | 18,429                       | 24,631                        |                                |                     |                          |
| 1970                          | 19,772.04               | 16,079                       | 21,749                        |                                |                     |                          |
| 1971                          | 58,644.38               | 47,091                       | 64,509                        |                                |                     |                          |
| 1972                          | 69,252.90               | 54,890                       | 76,178                        |                                |                     |                          |
| 1973                          | 72,921.64               | 57,025                       | 80,214                        |                                |                     |                          |
| 1974                          | 54,259.72               | 41,824                       | 59,686                        |                                |                     |                          |
| 1975                          | 51,802.52               | 39,349                       | 56,983                        |                                |                     |                          |
| 1976                          | 48,869.25               | 36,554                       | 53,756                        |                                |                     |                          |
| 1977                          | 43,273.20               | 31,849                       | 47,601                        |                                |                     |                          |
| 1978                          | 53,829.45               | 38,972                       | 59,212                        |                                |                     |                          |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10  |                         |                              |                               |                                |                     |                          |
| 1979   | 132,539.20              | 94,315                       | 145,793                       |                                |                     |                          |
| 1980   | 133,044.66              | 92,971                       | 146,349                       |                                |                     |                          |
| 1981   | 125,272.40              | 85,937                       | 137,800                       |                                |                     |                          |
| 1982   | 107,536.08              | 72,351                       | 118,290                       |                                |                     |                          |
| 1983   | 90,580.24               | 59,728                       | 99,638                        |                                |                     |                          |
| 1984   | 83,671.45               | 54,035                       | 92,039                        |                                |                     |                          |
| 1985   | 47,823.97               | 30,225                       | 52,606                        |                                |                     |                          |
| 1986   | 177,724.64              | 109,834                      | 195,497                       |                                |                     |                          |
| 1987   | 64,414.11               | 38,893                       | 70,856                        |                                |                     |                          |
| 1988   | 106,673.71              | 62,874                       | 114,910                       | 2,431                          | 25.53               | 95                       |
| 1989   | 108,360.36              | 62,286                       | 113,835                       | 5,361                          | 26.26               | 204                      |
| 1990   | 104,707.93              | 58,636                       | 107,164                       | 8,015                          | 27.00               | 297                      |
| 1991   | 74,363.89               | 40,528                       | 74,070                        | 7,730                          | 27.75               | 279                      |
| 1992   | 100,827.87              | 53,439                       | 97,666                        | 13,245                         | 28.50               | 465                      |
| 1993   | 82,544.35               | 42,477                       | 77,632                        | 13,167                         | 29.27               | 450                      |
| 1994   | 20,668.11               | 10,313                       | 18,848                        | 3,887                          | 30.05               | 129                      |
| 1995   | 20,686.36               | 10,000                       | 18,276                        | 4,479                          | 30.83               | 145                      |
| 1996   | 28,559.88               | 13,355                       | 24,408                        | 7,008                          | 31.62               | 222                      |
| 1997   | 388,583.45              | 175,486                      | 320,722                       | 106,720                        | 32.42               | 3,292                    |
| 1998   | 21,614.42               | 9,411                        | 17,200                        | 6,576                          | 33.23               | 198                      |
| 1999   | 101,245.59              | 42,422                       | 77,531                        | 33,839                         | 34.05               | 994                      |
| 2000   | 76,898.68               | 30,959                       | 56,581                        | 28,008                         | 34.87               | 803                      |
| 2001   | 171,006.29              | 66,009                       | 120,640                       | 67,467                         | 35.70               | 1,890                    |
| 2002   | 11,432.35               | 4,221                        | 7,714                         | 4,862                          | 36.54               | 133                      |
| 2003   | 2,621.76                | 924                          | 1,689                         | 1,195                          | 37.38               | 32                       |
| 2004   | 10,492.37               | 3,519                        | 6,431                         | 5,111                          | 38.23               | 134                      |
| 2005   | 55,826.32               | 17,764                       | 32,466                        | 28,943                         | 39.09               | 740                      |
| 2006   | 21,394.29               | 6,435                        | 11,761                        | 11,773                         | 39.96               | 295                      |
| 2007   | 4,849.94                | 1,374                        | 2,511                         | 2,824                          | 40.83               | 69                       |
| 2008   | 26,495.73               | 7,043                        | 12,872                        | 16,273                         | 41.71               | 390                      |
| 2009   | 2,580.45                | 640                          | 1,170                         | 1,668                          | 42.59               | 39                       |
| 2010   | 558.09                  | 129                          | 236                           | 378                            | 43.48               | 9                        |
| 2015   | 11,312.91               | 1,582                        | 2,891                         | 9,553                          | 48.01               | 199                      |
| 2016   | 34,497.14               | 4,188                        | 7,654                         | 30,293                         | 48.93               | 619                      |
|  | 3,276,882.90            | 1,947,653                    | 3,183,766                     | 420,805                        |                     | 12,122                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.7 0.37 |                         |                              |                               |                                |                     |                          |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 62-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15     |                         |                              |                               |                                |                     |                          |
| 1928                          | 269.46                  | 284                          | 310                           |                                |                     |                          |
| 1931                          | 10,423.16               | 10,850                       | 11,987                        |                                |                     |                          |
| 1935                          | 735.89                  | 754                          | 846                           |                                |                     |                          |
| 1936                          | 1,378.77                | 1,406                        | 1,586                         |                                |                     |                          |
| 1937                          | 27.39                   | 28                           | 31                            |                                |                     |                          |
| 1939                          | 276.10                  | 278                          | 318                           |                                |                     |                          |
| 1940                          | 603.43                  | 605                          | 694                           |                                |                     |                          |
| 1941                          | 109.45                  | 109                          | 125                           | 1                              | 8.22                |                          |
| 1942                          | 1,315.95                | 1,307                        | 1,502                         | 11                             | 8.47                | 1                        |
| 1945                          | 521.35                  | 510                          | 586                           | 14                             | 9.27                | 2                        |
| 1946                          | 528.15                  | 514                          | 590                           | 17                             | 9.54                | 2                        |
| 1947                          | 558.42                  | 540                          | 620                           | 22                             | 9.83                | 2                        |
| 1948                          | 4,675.26                | 4,498                        | 5,167                         | 210                            | 10.13               | 21                       |
| 1950                          | 828.21                  | 787                          | 904                           | 48                             | 10.75               | 4                        |
| 1951                          | 1,030.90                | 974                          | 1,119                         | 67                             | 11.07               | 6                        |
| 1952                          | 5,143.24                | 4,826                        | 5,544                         | 371                            | 11.41               | 33                       |
| 1953                          | 10,600.20               | 9,878                        | 11,348                        | 842                            | 11.76               | 72                       |
| 1954                          | 2,812.47                | 2,602                        | 2,989                         | 245                            | 12.13               | 20                       |
| 1955                          | 7,547.40                | 6,930                        | 7,961                         | 719                            | 12.50               | 58                       |
| 1956                          | 5,526.93                | 5,035                        | 5,784                         | 572                            | 12.89               | 44                       |
| 1957                          | 7,978.82                | 7,209                        | 8,282                         | 894                            | 13.29               | 67                       |
| 1958                          | 7,079.08                | 6,341                        | 7,285                         | 856                            | 13.71               | 62                       |
| 1959                          | 55,553.28               | 49,316                       | 56,655                        | 7,231                          | 14.14               | 511                      |
| 1960                          | 41,685.35               | 36,657                       | 42,112                        | 5,826                          | 14.59               | 399                      |
| 1961                          | 67,382.61               | 58,680                       | 67,413                        | 10,077                         | 15.05               | 670                      |
| 1962                          | 100,437.68              | 86,591                       | 99,478                        | 16,025                         | 15.52               | 1,033                    |
| 1963                          | 49,654.31               | 42,357                       | 48,661                        | 8,441                          | 16.01               | 527                      |
| 1964                          | 133,809.74              | 112,904                      | 129,707                       | 24,174                         | 16.51               | 1,464                    |
| 1965                          | 147,278.81              | 122,875                      | 141,161                       | 28,210                         | 17.02               | 1,657                    |
| 1966                          | 277,746.48              | 228,997                      | 263,077                       | 56,331                         | 17.55               | 3,210                    |
| 1967                          | 251,730.93              | 205,026                      | 235,538                       | 53,953                         | 18.09               | 2,982                    |
| 1968                          | 554,469.68              | 445,832                      | 512,181                       | 125,459                        | 18.65               | 6,727                    |
| 1969                          | 411,404.91              | 326,525                      | 375,119                       | 97,997                         | 19.21               | 5,101                    |
| 1970                          | 369,769.02              | 289,436                      | 332,510                       | 92,724                         | 19.80               | 4,683                    |
| 1971                          | 401,860.77              | 310,156                      | 356,314                       | 105,826                        | 20.39               | 5,190                    |
| 1972                          | 197,801.43              | 150,461                      | 172,853                       | 54,619                         | 20.99               | 2,602                    |
| 1973                          | 201,379.62              | 150,867                      | 173,319                       | 58,268                         | 21.61               | 2,696                    |
| 1974                          | 130,182.94              | 96,032                       | 110,324                       | 39,386                         | 22.23               | 1,772                    |
| 1975                          | 140,287.54              | 101,821                      | 116,974                       | 44,357                         | 22.87               | 1,940                    |
| 1976                          | 129,191.47              | 92,210                       | 105,933                       | 42,637                         | 23.52               | 1,813                    |
| 1977                          | 77,929.46               | 54,668                       | 62,804                        | 26,815                         | 24.18               | 1,109                    |
| 1978                          | 102,151.38              | 70,389                       | 80,864                        | 36,610                         | 24.85               | 1,473                    |
| 1979                          | 251,149.52              | 169,894                      | 195,178                       | 93,644                         | 25.53               | 3,668                    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR                          | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                           | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 62-R2.5 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -15     |                  |                       |                        |                         |              |                   |
| 1980                          | 343,456.52       | 227,940               | 261,862                | 133,113                 | 26.22        | 5,077             |
| 1981                          | 1,120,897.93     | 729,554               | 838,127                | 450,906                 | 26.91        | 16,756            |
| 1982                          | 863,819.57       | 550,856               | 632,835                | 360,558                 | 27.62        | 13,054            |
| 1983                          | 803,377.10       | 501,576               | 576,221                | 347,663                 | 28.34        | 12,268            |
| 1984                          | 1,372,928.04     | 838,836               | 963,673                | 615,194                 | 29.06        | 21,170            |
| 1985                          | 1,122,687.35     | 670,528               | 770,317                | 520,773                 | 29.80        | 17,476            |
| 1986                          | 4,512,482.18     | 2,633,182             | 3,025,055              | 2,164,300               | 30.54        | 70,868            |
| 1987                          | 812,443.12       | 462,782               | 531,654                | 402,656                 | 31.29        | 12,869            |
| 1988                          | 1,599,675.18     | 888,963               | 1,021,259              | 818,367                 | 32.04        | 25,542            |
| 1989                          | 2,334,970.14     | 1,264,226             | 1,452,370              | 1,232,846               | 32.81        | 37,575            |
| 1990                          | 1,679,920.84     | 885,568               | 1,017,359              | 914,550                 | 33.58        | 27,235            |
| 1991                          | 1,352,617.49     | 693,462               | 796,664                | 758,846                 | 34.36        | 22,085            |
| 1992                          | 1,547,170.01     | 770,520               | 885,190                | 894,056                 | 35.15        | 25,435            |
| 1993                          | 1,545,033.47     | 746,820               | 857,963                | 918,825                 | 35.94        | 25,566            |
| 1994                          | 895,127.03       | 419,232               | 481,623                | 547,773                 | 36.75        | 14,905            |
| 1995                          | 1,241,030.41     | 562,582               | 646,306                | 780,879                 | 37.56        | 20,790            |
| 1996                          | 1,175,522.10     | 515,231               | 591,908                | 759,942                 | 38.37        | 19,806            |
| 1997                          | 1,712,493.91     | 724,530               | 832,355                | 1,137,013               | 39.19        | 29,013            |
| 1998                          | 1,772,788.28     | 722,762               | 830,324                | 1,208,383               | 40.02        | 30,194            |
| 1999                          | 2,029,521.30     | 795,807               | 914,240                | 1,419,709               | 40.86        | 34,746            |
| 2000                          | 1,825,659.22     | 687,421               | 789,724                | 1,309,784               | 41.70        | 31,410            |
| 2001                          | 944,438.81       | 340,722               | 391,429                | 694,676                 | 42.55        | 16,326            |
| 2002                          | 1,035,005.49     | 357,077               | 410,217                | 780,039                 | 43.40        | 17,973            |
| 2003                          | 444,715.11       | 146,251               | 168,016                | 343,406                 | 44.27        | 7,757             |
| 2004                          | 618,627.16       | 193,578               | 222,386                | 489,035                 | 45.13        | 10,836            |
| 2005                          | 590,686.12       | 175,297               | 201,385                | 477,904                 | 46.00        | 10,389            |
| 2006                          | 750,869.45       | 210,582               | 241,921                | 621,579                 | 46.88        | 13,259            |
| 2007                          | 1,034,825.45     | 273,331               | 314,008                | 876,041                 | 47.76        | 18,343            |
| 2008                          | 1,034,216.14     | 256,091               | 294,203                | 895,146                 | 48.65        | 18,400            |
| 2009                          | 300,909.56       | 69,545                | 79,895                 | 266,151                 | 49.54        | 5,372             |
| 2010                          | 607,417.44       | 130,241               | 149,624                | 548,906                 | 50.44        | 10,882            |
| 2011                          | 1,021,291.14     | 201,941               | 231,994                | 942,491                 | 51.34        | 18,358            |
| 2012                          | 959,685.90       | 173,558               | 199,387                | 904,252                 | 52.25        | 17,306            |
| 2013                          | 1,638,576.21     | 268,672               | 308,656                | 1,575,707               | 53.16        | 29,641            |
| 2014                          | 2,229,003.29     | 327,853               | 376,644                | 2,186,710               | 54.07        | 40,442            |
| 2015                          | 1,856,764.58     | 241,415               | 277,343                | 1,857,936               | 54.99        | 33,787            |
| 2016                          | 1,531,545.05     | 172,711               | 198,414                | 1,562,863               | 55.92        | 27,948            |
| 2017                          | 1,483,238.04     | 141,967               | 163,095                | 1,542,629               | 56.84        | 27,140            |
| 2018                          | 1,085,116.78     | 85,143                | 97,814                 | 1,150,070               | 57.77        | 19,908            |
| 2019                          | 959,179.97       | 58,528                | 67,238                 | 1,035,819               | 58.71        | 17,643            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 62-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15                                    |                         |                              |                               |                                |                     |                          |
| 2020   | 211,846.22              | 9,272                        | 10,652                        | 232,971                        | 59.64               | 3,906                    |
| 2021   | 7,784,541.63            | 205,006                      | 235,515                       | 8,716,708                      | 60.58               | 143,888                  |
| 2022   | 467,099.44              | 4,072                        | 4,678                         | 532,486                        | 61.53               | 8,654                    |
|  | 64,416,047.13           | 23,603,190                   | 27,115,296                    | 46,963,158                     |                     | 1,083,619                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 43.3 1.68                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 15-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1944   | 19.96                   | 20                           | 20                            |                                |                     |                          |
| 1950   | 185.77                  | 186                          | 186                           |                                |                     |                          |
| 1956   | 239.00                  | 239                          | 239                           |                                |                     |                          |
| 1961   | 863.33                  | 863                          | 863                           |                                |                     |                          |
| 1963   | 522.52                  | 523                          | 523                           |                                |                     |                          |
| 1968   | 257.06                  | 257                          | 257                           |                                |                     |                          |
| 1972   | 790.67                  | 791                          | 791                           |                                |                     |                          |
| 1977   | 22.71                   | 23                           | 23                            |                                |                     |                          |
| 1981   | 334.09                  | 334                          | 334                           |                                |                     |                          |
| 1982   | 0.01                    |                              |                               |                                |                     |                          |
| 1985   | 198.70                  | 199                          | 199                           |                                |                     |                          |
| 1987   | 16,121.85               | 16,122                       | 16,122                        |                                |                     |                          |
| 2003   | 15,005.50               | 13,545                       | 14,872                        | 134                            | 1.46                | 92                       |
|  | 34,561.17               | 33,102                       | 34,429                        | 132                            |                     | 92                       |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 1.4                 | 0.27                     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 389.20 LAND RIGHTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1963   | 11.00                   | 9                            | 3                             | 8                              | 12.45               | 1                        |
| 1969   | 10.00                   | 7                            | 2                             | 8                              | 16.36               |                          |
| 1984   | 500.00                  | 285                          | 88                            | 412                            | 27.97               | 15                       |
| 2001   | 54,326.94               | 17,811                       | 5,478                         | 48,849                         | 43.69               | 1,118                    |
| 2002   | 249,366.92              | 78,032                       | 23,998                        | 225,369                        | 44.66               | 5,046                    |
| 2003   | 1,563,253.73            | 465,615                      | 143,198                       | 1,420,056                      | 45.64               | 31,114                   |
| 2004   | 52,117.07               | 14,737                       | 4,532                         | 47,585                         | 46.62               | 1,021                    |
| 2006   | 85,545.03               | 21,610                       | 6,646                         | 78,899                         | 48.58               | 1,624                    |
| 2009   | 90,775.24               | 18,783                       | 5,777                         | 84,998                         | 51.55               | 1,649                    |
| 2012   | 9.28                    | 1                            |                               | 9                              | 54.53               |                          |
| 2018   | 70,368.04               | 4,861                        | 1,495                         | 68,873                         | 60.51               | 1,138                    |
|  | 2,166,283.25            | 621,751                      | 191,217                       | 1,975,066                      |                     | 42,726                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 46.2 1.97                |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| GAS OPERATIONS CENTER               |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2044   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1984                                | 2,150,285.87            | 1,476,122                    | 1,076,000                     | 1,289,315                      | 16.68               | 77,297                   |
| 1995                                | 18,532.93               | 11,216                       | 8,176                         | 12,210                         | 17.79               | 686                      |
| 1996                                | 43,914.98               | 26,177                       | 19,081                        | 29,225                         | 17.88               | 1,635                    |
| 1998                                | 36,023.26               | 20,768                       | 15,139                        | 24,487                         | 18.06               | 1,356                    |
| 2000                                | 19,476.40               | 10,808                       | 7,878                         | 13,546                         | 18.24               | 743                      |
| 2004                                | 14,469.68               | 7,308                        | 5,327                         | 10,590                         | 18.59               | 570                      |
| 2005                                | 77,442.01               | 37,996                       | 27,697                        | 57,490                         | 18.68               | 3,078                    |
| 2009                                | 246,699.34              | 104,838                      | 76,420                        | 194,949                        | 19.03               | 10,244                   |
| 2013                                | 167,952.21              | 57,200                       | 41,695                        | 143,052                        | 19.40               | 7,374                    |
| 2014                                | 30,973.61               | 9,783                        | 7,131                         | 26,940                         | 19.49               | 1,382                    |
| 2015                                | 84,640.65               | 24,468                       | 17,836                        | 75,269                         | 19.58               | 3,844                    |
| 2016                                | 4,475.06                | 1,165                        | 849                           | 4,073                          | 19.68               | 207                      |
| 2017                                | 43,248.74               | 9,903                        | 7,219                         | 40,355                         | 19.78               | 2,040                    |
| 2019                                | 31,824.94               | 5,038                        | 3,672                         | 31,335                         | 19.99               | 1,568                    |
|                                     | 2,969,959.68            | 1,802,790                    | 1,314,120                     | 1,952,836                      |                     | 112,024                  |

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

|      |            |        |        |        |       |       |
|------|------------|--------|--------|--------|-------|-------|
| 1929 | 16,845.22  | 17,644 | 12,861 | 5,668  | 2.39  | 2,372 |
| 1931 | 2,000.00   | 2,062  | 1,503  | 697    | 3.13  | 223   |
| 1935 | 79.60      | 79     | 58     | 30     | 4.63  | 6     |
| 1936 | 458.96     | 454    | 331    | 174    | 5.01  | 35    |
| 1937 | 25.38      | 25     | 18     | 10     | 5.38  | 2     |
| 1938 | 568.89     | 554    | 404    | 222    | 5.76  | 39    |
| 1939 | 3,280.48   | 3,165  | 2,307  | 1,301  | 6.15  | 212   |
| 1940 | 135.86     | 130    | 95     | 55     | 6.53  | 8     |
| 1941 | 4,894.92   | 4,640  | 3,382  | 2,002  | 6.91  | 290   |
| 1943 | 732.13     | 682    | 497    | 308    | 7.68  | 40    |
| 1945 | 3,781.15   | 3,459  | 2,521  | 1,638  | 8.42  | 195   |
| 1947 | 1,803.12   | 1,622  | 1,182  | 801    | 9.12  | 88    |
| 1949 | 3,827.63   | 3,389  | 2,470  | 1,740  | 9.75  | 178   |
| 1950 | 94,200.08  | 82,759 | 60,326 | 43,294 | 10.05 | 4,308 |
| 1951 | 3,424.11   | 2,986  | 2,177  | 1,590  | 10.34 | 154   |
| 1952 | 1,514.31   | 1,311  | 956    | 710    | 10.61 | 67    |
| 1953 | 21,374.69  | 18,382 | 13,399 | 10,113 | 10.87 | 930   |
| 1954 | 101,848.24 | 87,002 | 63,419 | 48,614 | 11.12 | 4,372 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOUTH BEND OPERATIONS CENTER        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1955                                | 18,268.93               | 15,503                       | 11,301                        | 8,795                          | 11.36               | 774                      |
| 1956                                | 87,122.02               | 73,483                       | 53,564                        | 42,270                         | 11.58               | 3,650                    |
| 1957                                | 99,067.20               | 83,038                       | 60,529                        | 48,444                         | 11.80               | 4,105                    |
| 1958                                | 2,705.72                | 2,254                        | 1,643                         | 1,333                          | 12.01               | 111                      |
| 1959                                | 3,331.00                | 2,759                        | 2,011                         | 1,653                          | 12.21               | 135                      |
| 1960                                | 1,187.00                | 977                          | 712                           | 594                            | 12.41               | 48                       |
| 1961                                | 811.95                  | 665                          | 485                           | 408                            | 12.59               | 32                       |
| 1962                                | 1,321.61                | 1,076                        | 784                           | 669                            | 12.77               | 52                       |
| 1963                                | 3,876.47                | 3,137                        | 2,287                         | 1,977                          | 12.94               | 153                      |
| 1964                                | 25,301.78               | 20,360                       | 14,841                        | 12,991                         | 13.11               | 991                      |
| 1966                                | 26,097.57               | 20,761                       | 15,133                        | 13,574                         | 13.43               | 1,011                    |
| 1967                                | 126,749.55              | 100,294                      | 73,108                        | 66,316                         | 13.57               | 4,887                    |
| 1968                                | 5,678.21                | 4,467                        | 3,256                         | 2,990                          | 13.72               | 218                      |
| 1969                                | 1,924.71                | 1,506                        | 1,098                         | 1,019                          | 13.86               | 74                       |
| 1970                                | 29,679.24               | 23,088                       | 16,830                        | 15,817                         | 13.99               | 1,131                    |
| 1972                                | 18,381.15               | 14,133                       | 10,302                        | 9,917                          | 14.25               | 696                      |
| 1973                                | 168.86                  | 129                          | 94                            | 92                             | 14.38               | 6                        |
| 1974                                | 4,091.68                | 3,108                        | 2,266                         | 2,235                          | 14.50               | 154                      |
| 1975                                | 11,159.14               | 8,425                        | 6,141                         | 6,134                          | 14.61               | 420                      |
| 1976                                | 36,496.96               | 27,374                       | 19,954                        | 20,193                         | 14.73               | 1,371                    |
| 1977                                | 8,353.64                | 6,225                        | 4,538                         | 4,651                          | 14.84               | 313                      |
| 1978                                | 37,641.94               | 27,873                       | 20,318                        | 21,088                         | 14.94               | 1,412                    |
| 1979                                | 39,248.29               | 28,861                       | 21,038                        | 22,135                         | 15.05               | 1,471                    |
| 1980                                | 4,210.80                | 3,075                        | 2,241                         | 2,390                          | 15.15               | 158                      |
| 1981                                | 170,802.69              | 123,813                      | 90,252                        | 97,631                         | 15.25               | 6,402                    |
| 1982                                | 119,146.40              | 85,720                       | 62,484                        | 68,577                         | 15.35               | 4,468                    |
| 1983                                | 50,307.53               | 35,920                       | 26,183                        | 29,155                         | 15.44               | 1,888                    |
| 1984                                | 84,567.68               | 59,884                       | 43,652                        | 49,373                         | 15.54               | 3,177                    |
| 1985                                | 41,148.90               | 28,895                       | 21,063                        | 24,201                         | 15.63               | 1,548                    |
| 1986                                | 38,268.26               | 26,638                       | 19,417                        | 22,678                         | 15.72               | 1,443                    |
| 1987                                | 6,799.57                | 4,690                        | 3,419                         | 4,061                          | 15.81               | 257                      |
| 1988                                | 921,882.72              | 629,961                      | 459,202                       | 554,869                        | 15.89               | 34,919                   |
| 1989                                | 101,907.85              | 68,934                       | 50,249                        | 61,850                         | 15.98               | 3,870                    |
| 1990                                | 12,491.48               | 8,362                        | 6,095                         | 7,645                          | 16.06               | 476                      |
| 1991                                | 54,722.45               | 36,235                       | 26,413                        | 33,782                         | 16.14               | 2,093                    |
| 1992                                | 1,494,740.18            | 978,077                      | 712,957                       | 931,258                        | 16.23               | 57,379                   |
| 1993                                | 40,073.90               | 25,903                       | 18,882                        | 25,200                         | 16.31               | 1,545                    |
| 1994                                | 69,393.93               | 44,298                       | 32,290                        | 44,043                         | 16.38               | 2,689                    |
| 1996                                | 168,300.39              | 104,443                      | 76,132                        | 108,998                        | 16.54               | 6,590                    |
| 1997                                | 3,142.26                | 1,920                        | 1,400                         | 2,057                          | 16.62               | 124                      |
| 1999                                | 141,491.41              | 83,579                       | 60,924                        | 94,717                         | 16.77               | 5,648                    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOUTH BEND OPERATIONS CENTER        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2000                                | 31,734.24               | 18,404                       | 13,415                        | 21,492                         | 16.84               | 1,276                    |
| 2001                                | 32,653.93               | 18,555                       | 13,525                        | 22,394                         | 16.92               | 1,324                    |
| 2002                                | 1,533.32                | 853                          | 622                           | 1,065                          | 16.99               | 63                       |
| 2003                                | 198.08                  | 108                          | 79                            | 139                            | 17.06               | 8                        |
| 2004                                | 10,577.86               | 5,605                        | 4,086                         | 7,550                          | 17.14               | 440                      |
| 2005                                | 86,244.09               | 44,477                       | 32,421                        | 62,448                         | 17.21               | 3,629                    |
| 2006                                | 55,908.37               | 27,986                       | 20,400                        | 41,099                         | 17.28               | 2,378                    |
| 2008                                | 17,065.94               | 7,974                        | 5,813                         | 12,960                         | 17.43               | 744                      |
| 2009                                | 231,565.25              | 104,023                      | 75,826                        | 178,896                        | 17.50               | 10,223                   |
| 2012                                | 9,469.63                | 3,661                        | 2,669                         | 7,748                          | 17.73               | 437                      |
| 2014                                | 10,112.92               | 3,405                        | 2,482                         | 8,642                          | 17.89               | 483                      |
| 2015                                | 156,878.81              | 48,495                       | 35,350                        | 137,217                        | 17.96               | 7,640                    |
| 2016                                | 90,151.15               | 25,110                       | 18,304                        | 80,863                         | 18.05               | 4,480                    |
| 2017                                | 602,638.90              | 148,192                      | 108,023                       | 554,880                        | 18.13               | 30,606                   |
| 2018                                | 55,033.23               | 11,586                       | 8,445                         | 52,091                         | 18.21               | 2,861                    |
| 2019                                | 12,877.28               | 2,208                        | 1,609                         | 12,556                         | 18.30               | 686                      |
| 2020                                | 87,083.21               | 11,221                       | 8,179                         | 87,612                         | 18.39               | 4,764                    |
| 2021                                | 14,485.46               | 1,174                        | 856                           | 15,078                         | 18.49               | 815                      |
|                                     | 5,879,069.46            | 3,533,225                    | 2,575,499                     | 3,891,477                      |                     | 244,265                  |

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

|      |            |         |         |         |      |        |
|------|------------|---------|---------|---------|------|--------|
| 1968 | 29,638.68  | 28,345  | 20,662  | 11,941  | 5.84 | 2,045  |
| 1969 | 542,501.46 | 517,939 | 377,545 | 219,207 | 5.86 | 37,407 |
| 1970 | 10,697.28  | 10,197  | 7,433   | 4,334   | 5.87 | 738    |
| 1971 | 869.74     | 828     | 604     | 353     | 5.89 | 60     |
| 1973 | 8,943.09   | 8,477   | 6,179   | 3,658   | 5.92 | 618    |
| 1976 | 2,398.85   | 2,259   | 1,647   | 992     | 5.97 | 166    |
| 1977 | 1,580.29   | 1,485   | 1,082   | 656     | 5.98 | 110    |
| 1980 | 23,574.15  | 21,985  | 16,026  | 9,906   | 6.02 | 1,646  |
| 1981 | 170,855.22 | 158,904 | 115,831 | 72,110  | 6.03 | 11,959 |
| 1982 | 101,456.56 | 94,094  | 68,589  | 43,014  | 6.04 | 7,122  |
| 1983 | 7,839.72   | 7,249   | 5,284   | 3,340   | 6.05 | 552    |
| 1984 | 174,845.48 | 161,107 | 117,437 | 74,893  | 6.07 | 12,338 |
| 1985 | 60,890.02  | 55,916  | 40,759  | 26,220  | 6.08 | 4,312  |
| 1986 | 48,429.24  | 44,315  | 32,303  | 20,969  | 6.09 | 3,443  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CENTRAL GAS METER SHOP              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2029   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1989                                | 32,289.18               | 29,194                       | 21,281                        | 14,238                         | 6.12                | 2,326                    |
| 1990                                | 121,693.31              | 109,528                      | 79,839                        | 54,024                         | 6.13                | 8,813                    |
| 1991                                | 15,447.22               | 13,837                       | 10,086                        | 6,906                          | 6.14                | 1,125                    |
| 1992                                | 22,637.37               | 20,175                       | 14,706                        | 10,195                         | 6.15                | 1,658                    |
| 1993                                | 83,529.17               | 74,033                       | 53,965                        | 37,917                         | 6.16                | 6,155                    |
| 1994                                | 29,996.04               | 26,431                       | 19,267                        | 13,729                         | 6.17                | 2,225                    |
| 1995                                | 2,142.08                | 1,876                        | 1,367                         | 989                            | 6.18                | 160                      |
| 1997                                | 21,249.25               | 18,349                       | 13,375                        | 9,999                          | 6.20                | 1,613                    |
| 1999                                | 52,752.61               | 44,826                       | 32,675                        | 25,353                         | 6.22                | 4,076                    |
| 2002                                | 2,203.71                | 1,819                        | 1,326                         | 1,098                          | 6.24                | 176                      |
| 2005                                | 151,364.52              | 120,144                      | 87,577                        | 78,924                         | 6.27                | 12,588                   |
| 2007                                | 46,590.81               | 35,774                       | 26,077                        | 25,173                         | 6.29                | 4,002                    |
| 2009                                | 3,961.03                | 2,917                        | 2,126                         | 2,231                          | 6.31                | 354                      |
| 2010                                | 37,691.74               | 27,071                       | 19,733                        | 21,728                         | 6.32                | 3,438                    |
| 2011                                | 80,393.59               | 56,145                       | 40,926                        | 47,507                         | 6.32                | 7,517                    |
| 2015                                | 180,680.87              | 106,146                      | 77,374                        | 121,375                        | 6.36                | 19,084                   |
| 2016                                | 14,905.88               | 8,179                        | 5,962                         | 10,434                         | 6.37                | 1,638                    |
| 2017                                | 8,452.47                | 4,258                        | 3,104                         | 6,194                          | 6.38                | 971                      |
| 2020                                | 2,522.09                | 771                          | 562                           | 2,212                          | 6.42                | 345                      |
| 2022                                | 80,667.30               | 6,384                        | 4,654                         | 84,080                         | 6.45                | 13,036                   |
|                                     | 2,175,690.02            | 1,820,957                    | 1,327,363                     | 1,065,896                      |                     | 173,816                  |

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

|      |            |         |         |         |      |        |
|------|------------|---------|---------|---------|------|--------|
| 1955 | 1,656.16   | 1,640   | 1,195   | 626     | 4.80 | 130    |
| 1958 | 279,763.21 | 276,147 | 201,294 | 106,446 | 4.86 | 21,902 |
| 1962 | 7,603.85   | 7,472   | 5,447   | 2,918   | 4.94 | 591    |
| 1963 | 13,414.08  | 13,168  | 9,599   | 5,157   | 4.95 | 1,042  |
| 1964 | 13,051.62  | 12,796  | 9,327   | 5,029   | 4.97 | 1,012  |
| 1966 | 1,532.82   | 1,499   | 1,093   | 593     | 5.00 | 119    |
| 1967 | 56,861.25  | 55,540  | 40,485  | 22,062  | 5.01 | 4,404  |
| 1970 | 2,400.28   | 2,335   | 1,702   | 938     | 5.05 | 186    |
| 1971 | 285.03     | 277     | 202     | 112     | 5.06 | 22     |
| 1972 | 2,364.05   | 2,292   | 1,671   | 930     | 5.07 | 183    |
| 1974 | 753.43     | 728     | 531     | 298     | 5.10 | 58     |
| 1977 | 6,713.64   | 6,451   | 4,702   | 2,683   | 5.13 | 523    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PERU OPERATIONS HEADQUARTERS        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2028   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1978                                | 898.82                  | 862                          | 628                           | 360                            | 5.14                | 70                       |
| 1982                                | 15,923.58               | 15,130                       | 11,029                        | 6,487                          | 5.17                | 1,255                    |
| 1984                                | 33,503.27               | 31,658                       | 23,077                        | 13,777                         | 5.19                | 2,655                    |
| 1985                                | 18,803.24               | 17,714                       | 12,912                        | 7,771                          | 5.20                | 1,494                    |
| 1986                                | 4,850.80                | 4,555                        | 3,320                         | 2,016                          | 5.21                | 387                      |
| 1989                                | 4,234.24                | 3,935                        | 2,868                         | 1,789                          | 5.23                | 342                      |
| 1990                                | 13,846.90               | 12,818                       | 9,344                         | 5,888                          | 5.24                | 1,124                    |
| 1993                                | 12,586.30               | 11,497                       | 8,381                         | 5,464                          | 5.26                | 1,039                    |
| 1995                                | 23,237.05               | 21,007                       | 15,313                        | 10,248                         | 5.27                | 1,945                    |
| 1996                                | 9,736.14                | 8,749                        | 6,377                         | 4,332                          | 5.28                | 820                      |
| 1997                                | 3,610.41                | 3,225                        | 2,351                         | 1,621                          | 5.28                | 307                      |
| 1999                                | 413.66                  | 364                          | 265                           | 190                            | 5.30                | 36                       |
| 2004                                | 36,573.98               | 30,709                       | 22,385                        | 17,846                         | 5.33                | 3,348                    |
| 2011                                | 49,510.87               | 36,607                       | 26,684                        | 27,778                         | 5.38                | 5,163                    |
| 2012                                | 12,431.17               | 8,928                        | 6,508                         | 7,166                          | 5.38                | 1,332                    |
| 2013                                | 58,994.04               | 40,904                       | 29,816                        | 35,077                         | 5.39                | 6,508                    |
| 2015                                | 6,939.87                | 4,391                        | 3,201                         | 4,433                          | 5.40                | 821                      |
| 2016                                | 365,795.85              | 217,428                      | 158,491                       | 243,884                        | 5.41                | 45,080                   |
| 2017                                | 40,330.37               | 22,141                       | 16,139                        | 28,224                         | 5.42                | 5,207                    |
| 2018                                | 213,343.84              | 105,439                      | 76,858                        | 157,820                        | 5.43                | 29,064                   |
| 2020                                | 95,106.85               | 32,627                       | 23,783                        | 80,835                         | 5.45                | 14,832                   |
|                                     | 1,407,070.67            | 1,011,033                    | 736,979                       | 810,799                        |                     | 153,001                  |

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

|      |            |         |         |         |       |        |
|------|------------|---------|---------|---------|-------|--------|
| 1925 | 216,452.87 | 233,670 | 170,331 | 67,767  | 0.93  | 67,767 |
| 1929 | 2,394.95   | 2,509   | 1,829   | 806     | 2.39  | 337    |
| 1930 | 279.57     | 291     | 212     | 95      | 2.76  | 34     |
| 1936 | 630.00     | 624     | 455     | 238     | 5.01  | 48     |
| 1938 | 100.00     | 97      | 71      | 39      | 5.76  | 7      |
| 1949 | 1,166.63   | 1,039   | 757     | 526     | 9.48  | 55     |
| 1952 | 15,051.08  | 13,160  | 9,593   | 6,963   | 10.21 | 682    |
| 1953 | 9,270.44   | 8,058   | 5,874   | 4,324   | 10.43 | 415    |
| 1954 | 6,908.64   | 5,971   | 4,352   | 3,247   | 10.64 | 305    |
| 1955 | 433,255.41 | 372,286 | 271,373 | 205,208 | 10.85 | 18,913 |
| 1956 | 59,139.34  | 50,544  | 36,843  | 28,210  | 11.04 | 2,555  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| FORT WAYNE OPERATIONS HEADQUARTERS  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1957                                | 110,424.72              | 93,884                       | 68,436                        | 53,032                         | 11.22               | 4,727                    |
| 1958                                | 81,144.85               | 68,623                       | 50,022                        | 39,237                         | 11.40               | 3,442                    |
| 1959                                | 3,206.99                | 2,698                        | 1,967                         | 1,561                          | 11.57               | 135                      |
| 1960                                | 4,217.97                | 3,531                        | 2,574                         | 2,066                          | 11.73               | 176                      |
| 1961                                | 19,312.92               | 16,089                       | 11,728                        | 9,516                          | 11.88               | 801                      |
| 1962                                | 188.09                  | 156                          | 114                           | 93                             | 12.03               | 8                        |
| 1963                                | 9,804.72                | 8,087                        | 5,895                         | 4,890                          | 12.18               | 401                      |
| 1964                                | 456.17                  | 374                          | 273                           | 229                            | 12.31               | 19                       |
| 1965                                | 12,585.73               | 10,279                       | 7,493                         | 6,352                          | 12.45               | 510                      |
| 1967                                | 26,270.70               | 21,249                       | 15,489                        | 13,409                         | 12.70               | 1,056                    |
| 1968                                | 85,944.35               | 69,173                       | 50,423                        | 44,116                         | 12.82               | 3,441                    |
| 1969                                | 1,678.77                | 1,345                        | 980                           | 866                            | 12.93               | 67                       |
| 1971                                | 30,790.03               | 24,413                       | 17,796                        | 16,073                         | 13.15               | 1,222                    |
| 1972                                | 2,739.37                | 2,160                        | 1,575                         | 1,439                          | 13.26               | 109                      |
| 1973                                | 33,338.03               | 26,154                       | 19,065                        | 17,607                         | 13.36               | 1,318                    |
| 1975                                | 9,317.86                | 7,231                        | 5,271                         | 4,979                          | 13.55               | 367                      |
| 1976                                | 21,811.49               | 16,828                       | 12,267                        | 11,726                         | 13.65               | 859                      |
| 1977                                | 106,908.80              | 82,009                       | 59,779                        | 57,820                         | 13.74               | 4,208                    |
| 1978                                | 2,647.00                | 2,019                        | 1,472                         | 1,440                          | 13.82               | 104                      |
| 1980                                | 9,036.78                | 6,806                        | 4,961                         | 4,979                          | 13.99               | 356                      |
| 1981                                | 59,842.19               | 44,762                       | 32,629                        | 33,198                         | 14.08               | 2,358                    |
| 1984                                | 48,102.07               | 35,225                       | 25,677                        | 27,235                         | 14.31               | 1,903                    |
| 1985                                | 87,221.41               | 63,374                       | 46,196                        | 49,748                         | 14.39               | 3,457                    |
| 1986                                | 123,755.88              | 89,207                       | 65,026                        | 71,105                         | 14.46               | 4,917                    |
| 1987                                | 127,591.10              | 91,211                       | 66,487                        | 73,863                         | 14.53               | 5,083                    |
| 1988                                | 1,965.70                | 1,393                        | 1,015                         | 1,147                          | 14.60               | 79                       |
| 1989                                | 151,391.97              | 106,284                      | 77,474                        | 89,057                         | 14.67               | 6,071                    |
| 1990                                | 1,216,222.62            | 845,585                      | 616,378                       | 721,467                        | 14.74               | 48,946                   |
| 1991                                | 80,075.23               | 55,099                       | 40,164                        | 47,919                         | 14.81               | 3,236                    |
| 1992                                | 26,597.42               | 18,110                       | 13,201                        | 16,056                         | 14.87               | 1,080                    |
| 1993                                | 38,177.26               | 25,699                       | 18,733                        | 23,262                         | 14.94               | 1,557                    |
| 1994                                | 44,169.51               | 29,382                       | 21,418                        | 27,169                         | 15.00               | 1,811                    |
| 1995                                | 46,268.20               | 30,382                       | 22,147                        | 28,748                         | 15.07               | 1,908                    |
| 1996                                | 73,005.09               | 47,298                       | 34,477                        | 45,828                         | 15.13               | 3,029                    |
| 1997                                | 64,419.90               | 41,144                       | 29,991                        | 40,871                         | 15.19               | 2,691                    |
| 1998                                | 20,693.83               | 13,011                       | 9,484                         | 13,279                         | 15.26               | 870                      |
| 1999                                | 42,515.74               | 26,297                       | 19,169                        | 27,598                         | 15.32               | 1,801                    |
| 2000                                | 127,322.91              | 77,383                       | 56,407                        | 83,648                         | 15.38               | 5,439                    |
| 2001                                | 21,852.96               | 13,031                       | 9,499                         | 14,539                         | 15.44               | 942                      |
| 2002                                | 88,393.32               | 51,660                       | 37,657                        | 59,576                         | 15.50               | 3,844                    |
| 2003                                | 109,413.03              | 62,554                       | 45,598                        | 74,756                         | 15.56               | 4,804                    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| FORT WAYNE OPERATIONS HEADQUARTERS  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2004                                | 24,979.21               | 13,942                       | 10,163                        | 17,314                         | 15.62               | 1,108                    |
| 2005                                | 26,766.35               | 14,555                       | 10,610                        | 18,833                         | 15.68               | 1,201                    |
| 2007                                | 76,314.47               | 39,107                       | 28,507                        | 55,439                         | 15.80               | 3,509                    |
| 2008                                | 97,573.40               | 48,306                       | 35,212                        | 72,119                         | 15.86               | 4,547                    |
| 2009                                | 7,842.49                | 3,739                        | 2,725                         | 5,901                          | 15.92               | 371                      |
| 2012                                | 13,871.10               | 5,723                        | 4,172                         | 11,087                         | 16.11               | 688                      |
| 2014                                | 42,583.40               | 15,388                       | 11,217                        | 35,625                         | 16.23               | 2,195                    |
| 2015                                | 226,261.45              | 75,147                       | 54,777                        | 194,110                        | 16.30               | 11,909                   |
| 2016                                | 1,021,982.50            | 307,497                      | 224,146                       | 900,035                        | 16.36               | 55,014                   |
| 2017                                | 41,790.40               | 11,132                       | 8,115                         | 37,855                         | 16.43               | 2,304                    |
| 2018                                | 532,806.53              | 121,830                      | 88,806                        | 497,281                        | 16.50               | 30,138                   |
| 2019                                | 38,346.00               | 7,143                        | 5,207                         | 36,974                         | 16.58               | 2,230                    |
| 2020                                | 117,452.31              | 16,514                       | 12,038                        | 117,160                        | 16.65               | 7,037                    |
| 2021                                | 44,892.53               | 4,013                        | 2,925                         | 46,457                         | 16.73               | 2,777                    |
|                                     | 6,228,933.75            | 3,603,484                    | 2,626,713                     | 4,225,114                      |                     | 345,298                  |

OTHER MISCELLANEOUS STRUCTURES  
SURVIVOR CURVE.. IOWA 50-S0  
NET SALVAGE PERCENT.. -10

|      |            |        |        |        |       |       |
|------|------------|--------|--------|--------|-------|-------|
| 1938 | 410.00     | 399    | 291    | 160    | 5.76  | 28    |
| 1949 | 370.62     | 326    | 238    | 170    | 10.03 | 17    |
| 1950 | 1,190.45   | 1,036  | 755    | 554    | 10.43 | 53    |
| 1951 | 1,467.31   | 1,264  | 921    | 693    | 10.83 | 64    |
| 1953 | 509.55     | 430    | 313    | 247    | 11.63 | 21    |
| 1954 | 5,079.13   | 4,243  | 3,093  | 2,494  | 12.03 | 207   |
| 1955 | 281.69     | 233    | 170    | 140    | 12.44 | 11    |
| 1957 | 296.47     | 240    | 175    | 151    | 13.25 | 11    |
| 1958 | 1,262.55   | 1,009  | 735    | 653    | 13.67 | 48    |
| 1959 | 111,371.60 | 88,010 | 64,154 | 58,355 | 14.08 | 4,145 |
| 1960 | 9,861.73   | 7,704  | 5,616  | 5,232  | 14.49 | 361   |
| 1961 | 6,472.60   | 4,997  | 3,642  | 3,477  | 14.91 | 233   |
| 1962 | 6,896.89   | 5,261  | 3,835  | 3,752  | 15.33 | 245   |
| 1963 | 1,189.37   | 896    | 653    | 655    | 15.75 | 42    |
| 1965 | 467.95     | 344    | 251    | 264    | 16.60 | 16    |
| 1967 | 7,104.07   | 5,086  | 3,707  | 4,107  | 17.46 | 235   |
| 1968 | 1,664.75   | 1,176  | 857    | 974    | 17.90 | 54    |
| 1970 | 1,359.80   | 934    | 681    | 815    | 18.77 | 43    |
| 1971 | 6,526.95   | 4,421  | 3,223  | 3,957  | 19.21 | 206   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                    | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| OTHER MISCELLANEOUS STRUCTURES |                         |                              |                               |                                |                     |                          |
| SURVIVOR CURVE.. IOWA 50-S0    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10      |                         |                              |                               |                                |                     |                          |
| 1972                           | 55,484.94               | 37,035                       | 26,996                        | 34,037                         | 19.66               | 1,731                    |
| 1973                           | 9,952.51                | 6,547                        | 4,772                         | 6,175                          | 20.10               | 307                      |
| 1974                           | 9,091.26                | 5,890                        | 4,293                         | 5,707                          | 20.55               | 278                      |
| 1976                           | 1,904.07                | 1,196                        | 872                           | 1,223                          | 21.46               | 57                       |
| 1977                           | 676.96                  | 418                          | 305                           | 440                            | 21.92               | 20                       |
| 1978                           | 186,948.99              | 113,557                      | 82,776                        | 122,868                        | 22.39               | 5,488                    |
| 1979                           | 16,056.79               | 9,591                        | 6,991                         | 10,671                         | 22.85               | 467                      |
| 1980                           | 1,283.17                | 753                          | 549                           | 863                            | 23.32               | 37                       |
| 1981                           | 15,620.83               | 9,004                        | 6,563                         | 10,620                         | 23.80               | 446                      |
| 1982                           | 1,076.66                | 609                          | 444                           | 740                            | 24.27               | 30                       |
| 1983                           | 20,054.10               | 11,136                       | 8,117                         | 13,942                         | 24.76               | 563                      |
| 1984                           | 1,589.86                | 866                          | 631                           | 1,118                          | 25.24               | 44                       |
| 1985                           | 98,197.24               | 52,431                       | 38,219                        | 69,798                         | 25.73               | 2,713                    |
| 1987                           | 13,867.94               | 7,103                        | 5,178                         | 10,077                         | 26.72               | 377                      |
| 1988                           | 25,468.77               | 12,758                       | 9,300                         | 18,716                         | 27.23               | 687                      |
| 1989                           | 4,790.20                | 2,346                        | 1,710                         | 3,559                          | 27.74               | 128                      |
| 1990                           | 30,205.02               | 14,453                       | 10,535                        | 22,690                         | 28.25               | 803                      |
| 1992                           | 8,046.29                | 3,666                        | 2,672                         | 6,179                          | 29.29               | 211                      |
| 1994                           | 2,515.68                | 1,087                        | 792                           | 1,975                          | 30.36               | 65                       |
| 1995                           | 23,531.12               | 9,888                        | 7,208                         | 18,677                         | 30.90               | 604                      |
| 1996                           | 88,832.14               | 36,252                       | 26,425                        | 71,290                         | 31.45               | 2,267                    |
| 1997                           | 69,397.82               | 27,482                       | 20,033                        | 56,305                         | 32.00               | 1,760                    |
| 1998                           | 21,665.59               | 8,313                        | 6,060                         | 17,772                         | 32.56               | 546                      |
| 1999                           | 113,340.84              | 42,065                       | 30,663                        | 94,012                         | 33.13               | 2,838                    |
| 2000                           | 176,612.26              | 63,294                       | 46,137                        | 148,136                        | 33.71               | 4,394                    |
| 2001                           | 692,314.99              | 239,278                      | 174,419                       | 587,128                        | 34.29               | 17,122                   |
| 2002                           | 35,785.87               | 11,896                       | 8,671                         | 30,693                         | 34.89               | 880                      |
| 2003                           | 164,990.55              | 52,668                       | 38,392                        | 143,098                        | 35.49               | 4,032                    |
| 2004                           | 56,932.48               | 17,410                       | 12,691                        | 49,935                         | 36.10               | 1,383                    |
| 2005                           | 89,474.64               | 26,141                       | 19,055                        | 79,367                         | 36.72               | 2,161                    |
| 2006                           | 6,862.92                | 1,910                        | 1,392                         | 6,157                          | 37.35               | 165                      |
| 2007                           | 1,006,303.59            | 265,886                      | 193,814                       | 913,120                        | 37.99               | 24,036                   |
| 2008                           | 75,158.06               | 18,784                       | 13,692                        | 68,982                         | 38.64               | 1,785                    |
| 2009                           | 195,940.58              | 46,124                       | 33,622                        | 181,913                        | 39.30               | 4,629                    |
| 2010                           | 50,358.86               | 11,101                       | 8,092                         | 47,303                         | 39.98               | 1,183                    |
| 2011                           | 363,244.57              | 74,560                       | 54,350                        | 345,219                        | 40.67               | 8,488                    |
| 2012                           | 169,483.69              | 32,178                       | 23,456                        | 162,976                        | 41.37               | 3,939                    |
| 2013                           | 74,803.65               | 13,017                       | 9,489                         | 72,795                         | 42.09               | 1,730                    |
| 2014                           | 18,642.76               | 2,941                        | 2,144                         | 18,363                         | 42.83               | 429                      |
| 2015                           | 1,634,124.14            | 230,804                      | 168,242                       | 1,629,295                      | 43.58               | 37,386                   |
| 2016                           | 413,668.83              | 51,419                       | 37,481                        | 417,554                        | 44.35               | 9,415                    |
| 2017                           | 296,786.17              | 31,667                       | 23,083                        | 303,382                        | 45.15               | 6,719                    |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| OTHER MISCELLANEOUS STRUCTURES                               |                         |                              |                               |                                |                     |                          |
| SURVIVOR CURVE.. IOWA 50-S0                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 2018   | 1,680,103.86            | 149,328                      | 108,851                       | 1,739,264                      | 45.96               | 37,843                   |
| 2019   | 101,251.41              | 7,128                        | 5,196                         | 106,181                        | 46.80               | 2,269                    |
| 2020   | 621,223.46              | 31,844                       | 23,212                        | 660,134                        | 47.67               | 13,848                   |
| 2021   | 274,110.65              | 8,624                        | 6,286                         | 295,235                        | 48.57               | 6,079                    |
|  | 9,181,560.26            | 1,930,457                    | 1,407,182                     | 8,692,534                      |                     | 218,422                  |
|  | 27,842,283.84           | 13,701,946                   | 9,987,856                     | 20,638,656                     |                     | 1,246,826                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 16.6 4.48                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

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

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 2006                       | 9,398.69                | 7,754                        | 7,754                         | 1,645                          | 3.50                | 470                      |
| 2007                       | 65,593.30               | 50,835                       | 50,836                        | 14,757                         | 4.50                | 3,279                    |
| 2008                       | 325,966.07              | 236,325                      | 236,330                       | 89,636                         | 5.50                | 16,297                   |
| 2009                       | 31,763.78               | 21,441                       | 21,441                        | 10,323                         | 6.50                | 1,588                    |
| 2010                       | 26,398.06               | 16,499                       | 16,499                        | 9,899                          | 7.50                | 1,320                    |
| 2011                       | 7,820.76                | 4,497                        | 4,497                         | 3,324                          | 8.50                | 391                      |
| 2012                       | 21,414.66               | 11,243                       | 11,243                        | 10,172                         | 9.50                | 1,071                    |
| 2013                       | 35,291.60               | 16,764                       | 16,764                        | 18,528                         | 10.50               | 1,765                    |
| 2014                       | 34,348.51               | 14,598                       | 14,598                        | 19,751                         | 11.50               | 1,717                    |
| 2015                       | 225,083.46              | 84,406                       | 84,409                        | 140,674                        | 12.50               | 11,254                   |
| 2016                       | 158,342.76              | 51,461                       | 51,463                        | 106,880                        | 13.50               | 7,917                    |
| 2017                       | 1,296.68                | 357                          | 357                           | 940                            | 14.50               | 65                       |
| 2018                       | 28,282.72               | 6,364                        | 6,364                         | 21,919                         | 15.50               | 1,414                    |
| 2019                       | 8,258.11                | 1,445                        | 1,445                         | 6,813                          | 16.50               | 413                      |
|                            | 979,259.16              | 523,989                      | 524,000                       | 455,259                        |                     | 48,961                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 5.00

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 391.20 COMPUTER EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 7-SQUARE                                    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2017   | 6,986.58                | 5,489                        | 5,488                         | 1,499                          | 1.50                | 999                      |
| 2019   | 801,180.68              | 400,590                      | 400,512                       | 400,669                        | 3.50                | 114,477                  |
|  | 808,167.26              | 406,079                      | 406,000                       | 402,167                        |                     | 115,476                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 3.5 14.29                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRUCKS &gt; 13,000#

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

| YEAR<br>(1) | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
|-------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|

SURVIVOR CURVE.. IOWA 15-L4  
NET SALVAGE PERCENT.. +20

|      |            |         |         |  |  |  |
|------|------------|---------|---------|--|--|--|
| 1997 | 117,177.23 | 87,117  | 93,742  |  |  |  |
| 1999 | 112,594.06 | 81,849  | 90,075  |  |  |  |
|      | 229,771.29 | 168,966 | 183,817 |  |  |  |

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 393.00 STORES EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 30-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1996   | 12,789.57               | 11,297                       | 11,303                        | 1,487                          | 3.50                | 425                      |
| 1997   | 24,407.41               | 20,746                       | 20,758                        | 3,649                          | 4.50                | 811                      |
| 1999   | 765.27                  | 599                          | 599                           | 166                            | 6.50                | 26                       |
| 2001   | 438.51                  | 314                          | 314                           | 125                            | 8.50                | 15                       |
| 2002   | 1,691.58                | 1,156                        | 1,157                         | 535                            | 9.50                | 56                       |
| 2005   | 2,590.37                | 1,511                        | 1,512                         | 1,078                          | 12.50               | 86                       |
| 2006   | 2,871.35                | 1,579                        | 1,580                         | 1,291                          | 13.50               | 96                       |
| 2015   | 60,971.23               | 15,243                       | 15,252                        | 45,719                         | 22.50               | 2,032                    |
| 2019   | 13,487.49               | 1,574                        | 1,575                         | 11,912                         | 26.50               | 450                      |
|  | 120,012.78              | 54,019                       | 54,050                        | 65,963                         |                     | 3,997                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 16.5 3.33                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

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

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 1999                       | 2,086,379.31            | 1,961,197                    | 1,961,175                     | 125,204                        | 1.50                | 83,469                   |
| 2000                       | 333,131.36              | 299,818                      | 299,815                       | 33,316                         | 2.50                | 13,326                   |
| 2001                       | 202,029.61              | 173,745                      | 173,743                       | 28,287                         | 3.50                | 8,082                    |
| 2002                       | 848,534.73              | 695,798                      | 695,790                       | 152,745                        | 4.50                | 33,943                   |
| 2003                       | 540,763.43              | 421,795                      | 421,790                       | 118,973                        | 5.50                | 21,631                   |
| 2004                       | 298,392.75              | 220,811                      | 220,809                       | 77,584                         | 6.50                | 11,936                   |
| 2005                       | 429,058.85              | 300,341                      | 300,338                       | 128,721                        | 7.50                | 17,163                   |
| 2006                       | 502,773.44              | 331,830                      | 331,826                       | 170,947                        | 8.50                | 20,111                   |
| 2007                       | 712,847.64              | 441,966                      | 441,961                       | 270,887                        | 9.50                | 28,514                   |
| 2008                       | 423,500.69              | 245,630                      | 245,627                       | 177,874                        | 10.50               | 16,940                   |
| 2009                       | 216,984.14              | 117,171                      | 117,170                       | 99,814                         | 11.50               | 8,679                    |
| 2010                       | 557,063.31              | 278,532                      | 278,529                       | 278,534                        | 12.50               | 22,283                   |
| 2011                       | 286,210.22              | 131,657                      | 131,656                       | 154,554                        | 13.50               | 11,448                   |
| 2012                       | 326,659.37              | 137,197                      | 137,196                       | 189,463                        | 14.50               | 13,066                   |
| 2013                       | 961,027.25              | 365,190                      | 365,186                       | 595,841                        | 15.50               | 38,441                   |
| 2014                       | 558,470.10              | 189,880                      | 189,878                       | 368,592                        | 16.50               | 22,339                   |
| 2015                       | 1,387,659.80            | 416,298                      | 416,293                       | 971,367                        | 17.50               | 55,507                   |
| 2016                       | 1,178,015.70            | 306,284                      | 306,281                       | 871,735                        | 18.50               | 47,121                   |
| 2017                       | 943,687.35              | 207,611                      | 207,609                       | 736,078                        | 19.50               | 37,748                   |
| 2018                       | 1,175,997.18            | 211,679                      | 211,677                       | 964,320                        | 20.50               | 47,040                   |
| 2019                       | 1,277,967.70            | 178,915                      | 178,913                       | 1,099,055                      | 21.50               | 51,119                   |
| 2020                       | 2,202,228.04            | 220,223                      | 220,220                       | 1,982,008                      | 22.50               | 88,089                   |
| 2021                       | 1,215,782.41            | 72,947                       | 72,946                        | 1,142,836                      | 23.50               | 48,631                   |
| 2022                       | 178,591.90              | 3,572                        | 3,572                         | 175,020                        | 24.50               | 7,144                    |
|                            | 18,843,756.28           | 7,930,087                    | 7,930,000                     | 10,913,756                     |                     | 753,770                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 4.00

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 395.00 LABORATORY EQUIPMENT

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

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 2004                       | 111,060.31              | 102,731                      | 102,746                       | 8,314                          | 1.50                | 5,543                    |
| 2005                       | 9,110.39                | 7,972                        | 7,973                         | 1,137                          | 2.50                | 455                      |
| 2006                       | 26,360.29               | 21,747                       | 21,750                        | 4,610                          | 3.50                | 1,317                    |
| 2008                       | 34,679.12               | 25,142                       | 25,146                        | 9,533                          | 5.50                | 1,733                    |
| 2009                       | 73,120.62               | 49,356                       | 49,363                        | 23,758                         | 6.50                | 3,655                    |
| 2010                       | 81,035.26               | 50,647                       | 50,654                        | 30,381                         | 7.50                | 4,051                    |
| 2011                       | 68,479.19               | 39,376                       | 39,382                        | 29,097                         | 8.50                | 3,423                    |
| 2012                       | 684,966.52              | 359,607                      | 359,659                       | 325,308                        | 9.50                | 34,243                   |
| 2013                       | 401,853.72              | 190,881                      | 190,909                       | 210,945                        | 10.50               | 20,090                   |
| 2014                       | 2,009.08                | 854                          | 854                           | 1,155                          | 11.50               | 100                      |
| 2015                       | 83,346.60               | 31,255                       | 31,260                        | 52,087                         | 12.50               | 4,167                    |
| 2016                       | 119,235.18              | 38,751                       | 38,757                        | 80,478                         | 13.50               | 5,961                    |
| 2018                       | 136,252.58              | 30,657                       | 30,661                        | 105,592                        | 15.50               | 6,812                    |
| 2019                       | 5,063.71                | 886                          | 886                           | 4,178                          | 16.50               | 253                      |
|                            | 1,836,572.57            | 949,862                      | 950,000                       | 886,573                        |                     | 91,803                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 5.00

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 396.00 POWER OPERATED EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 13-L2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +15   |                         |                              |                               |                                |                     |                          |
| 1949                        | 494.00                  | 420                          | 420                           |                                |                     |                          |
| 1966                        | 791.00                  | 672                          | 672                           |                                |                     |                          |
| 1967                        | 1,707.61                | 1,451                        | 1,451                         |                                |                     |                          |
| 1968                        | 4,036.60                | 3,431                        | 3,431                         |                                |                     |                          |
| 1972                        | 23,266.50               | 19,777                       | 19,777                        |                                |                     |                          |
| 1973                        | 729.00                  | 620                          | 620                           |                                |                     |                          |
| 1974                        | 10,000.00               | 8,500                        | 8,500                         |                                |                     |                          |
| 1980                        | 22,658.71               | 19,260                       | 19,260                        |                                |                     |                          |
| 1981                        | 9,061.95                | 7,703                        | 7,703                         |                                |                     |                          |
| 1983                        | 32,115.57               | 27,298                       | 27,298                        |                                |                     |                          |
| 1984                        | 8,335.81                | 7,085                        | 7,085                         |                                |                     |                          |
| 1987                        | 76,321.32               | 63,326                       | 64,873                        |                                |                     |                          |
| 1988                        | 8,361.97                | 6,856                        | 7,108                         |                                |                     |                          |
| 1990                        | 9,817.36                | 7,825                        | 8,345                         |                                |                     |                          |
| 1992                        | 15,484.54               | 11,987                       | 13,162                        |                                |                     |                          |
| 1993                        | 109,582.68              | 83,544                       | 93,145                        |                                |                     |                          |
| 1994                        | 84,127.14               | 63,092                       | 71,508                        |                                |                     |                          |
| 1995                        | 62,711.48               | 46,252                       | 53,305                        |                                |                     |                          |
| 1996                        | 53,164.92               | 38,516                       | 45,190                        |                                |                     |                          |
| 1997                        | 109,500.95              | 77,897                       | 93,076                        |                                |                     |                          |
| 1998                        | 75,627.43               | 52,811                       | 64,283                        |                                |                     |                          |
| 1999                        | 151,313.40              | 103,585                      | 128,616                       |                                |                     |                          |
|                             | 869,209.94              | 651,908                      | 738,828                       |                                |                     |                          |

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



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 397.00 COMMUNICATION EQUIPMENT

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

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0   |                         |                              |                               |                                |                     |                          |
| 2009  | 67,290.82               | 60,562                       | 60,512                        | 6,779                          | 1.50                | 4,519                    |
| 2010  | 243,531.67              | 202,942                      | 202,776                       | 40,756                         | 2.50                | 16,302                   |
| 2011  | 213,563.99              | 163,733                      | 163,599                       | 49,965                         | 3.50                | 14,276                   |
| 2012  | 164,311.10              | 115,018                      | 114,924                       | 49,387                         | 4.50                | 10,975                   |
| 2013  | 2,770.80                | 1,755                        | 1,754                         | 1,017                          | 5.50                | 185                      |
| 2014  | 157,587.22              | 89,300                       | 89,227                        | 68,360                         | 6.50                | 10,517                   |
| 2015  | 6,760.27                | 3,380                        | 3,377                         | 3,383                          | 7.50                | 451                      |
| 2017  | 37.64                   | 14                           | 14                            | 24                             | 9.50                | 3                        |
| 2018  | 1,261,936.12            | 378,581                      | 378,271                       | 883,665                        | 10.50               | 84,159                   |
| 2020  | 169,061.52              | 28,177                       | 28,154                        | 140,908                        | 12.50               | 11,273                   |
| 2021  | 493,905.94              | 49,391                       | 49,350                        | 444,556                        | 13.50               | 32,930                   |
| 2022  | 1,517,638.32            | 50,583                       | 50,542                        | 1,467,096                      | 14.50               | 101,179                  |
|   | 4,298,395.41            | 1,143,436                    | 1,142,500                     | 3,155,895                      |                     | 286,769                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0 |                         |                              |                               |                                |                     | 6.67                     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2004   | 24,028.06               | 22,226                       | 22,237                        | 1,791                          | 1.50                | 1,194                    |
| 2006   | 7,361.38                | 6,073                        | 6,076                         | 1,285                          | 3.50                | 367                      |
| 2007   | 306.10                  | 237                          | 237                           | 69                             | 4.50                | 15                       |
| 2008   | 19,322.92               | 14,009                       | 14,016                        | 5,307                          | 5.50                | 965                      |
| 2010   | 8,701.72                | 5,439                        | 5,442                         | 3,260                          | 7.50                | 435                      |
| 2012   | 13,124.81               | 6,891                        | 6,895                         | 6,230                          | 9.50                | 656                      |
| 2013   | 196,700.91              | 93,433                       | 93,480                        | 103,221                        | 10.50               | 9,831                    |
| 2015   | 17,178.19               | 6,442                        | 6,445                         | 10,733                         | 12.50               | 859                      |
| 2017   | 61,501.84               | 16,913                       | 16,922                        | 44,580                         | 14.50               | 3,074                    |
|  | 348,225.93              | 171,663                      | 171,750                       | 176,476                        |                     | 17,396                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 10.1 5.00                |



2024 CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO GAS PLANT  
AS OF DECEMBER 31, 2024

*Prepared by:*



**GANNETT FLEMING**

**Excellence Delivered As Promised**

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## RESULTS OF STUDY

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2024

| (1)                                    | (2)                      | (3)            | (4)                 | (5)                                   | (6)                       | (7)                  | (8)                              | (9)         | (10)                     |
|--|--------------------------|----------------|---------------------|---------------------------------------|---------------------------|----------------------|----------------------------------|-------------|--------------------------|
| ACCOUNT                                | PROBABLE RETIREMENT DATE | SURVIVOR CURVE | NET SALVAGE PERCENT | ORIGINAL COST AS OF DECEMBER 31, 2024 | BOOK DEPRECIATION RESERVE | FUTURE ACCRUALS      | CALCULATED ANNUAL ACCRUAL AMOUNT | RATE        | COMPOSITE REMAINING LIFE |
|  |                          |                |                     |                                       |                           |                      |                                  | (9)/(8)/(6) | (10)-(7)/(8)             |
| <b>DEPRECIABLE PLANT</b>               |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| <b>UNDERGROUND STORAGE PLANT</b>       |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| 350.20                                 | 06-2042                  | 75-R4          | 0                   | 377,041.79                            | 377,042                   | 0                    | 0                                | 0           | -                        |
| 350.40                                 | 06-2042                  | 75-R4          | 0                   | 187,343.01                            | 111,381                   | 75,962               | 4,397                            | 2.35        | 17.3                     |
| 351.10                                 | 06-2042                  | 70-R4          | (10)                | 18,848.51                             | 17,741                    | 1,107                | 181                              | 0.96        | 16.5                     |
| 351.20                                 | 06-2042                  | 70-R4          | (10)                | 402,897.05                            | 315,590                   | 127,597              | 7,324                            | 1.82        | 17.4                     |
| 351.30                                 | 06-2042                  | 70-R4          | (10)                | 108,989.10                            | 119,888                   | 0                    | 0                                | -           | -                        |
| 351.40                                 | 06-2042                  | 70-R4          | (10)                | 6,392,614.27                          | 3,130,434                 | 3,901,442            | 229,031                          | 3.58        | 17.0                     |
| 352.00                                 | 06-2042                  | 65-S4          | (10)                | 30,827,097.50                         | 16,037,625                | 17,872,182           | 1,025,663                        | 3.33        | 17.4                     |
| 352.30                                 | 06-2042                  | 50-SQ          | 0                   | 5,414,970.23                          | 5,009,090                 | 405,880              | 23,193                           | 0.43        | 17.5                     |
| 353.00                                 | 06-2042                  | 50-S1.5        | (25)                | 33,965,054.66                         | 22,501,232                | 19,955,086           | 1,167,118                        | 3.44        | 17.1                     |
| 354.00                                 | 06-2042                  | 50-R3          | (10)                | 5,235,333.04                          | 3,254,502                 | 2,504,364            | 145,156                          | 2.77        | 17.3                     |
| 355.00                                 | 06-2042                  | 60-R2.5        | (10)                | 3,534,546.32                          | 2,285,969                 | 1,602,032            | 96,607                           | 2.73        | 16.6                     |
| 356.00                                 | 06-2042                  | 65-R4          | (5)                 | 14,843,529.22                         | 9,723,531                 | 5,862,175            | 335,834                          | 2.26        | 17.5                     |
| 357.00                                 | 06-2042                  | 30-S2.5        | 0                   | 1,014,216.30                          | 998,431                   | 15,785               | 1,022                            | 0.10        | 15.4                     |
|  |                          |                |                     | <b>102,322,481.00</b>                 | <b>63,882,456</b>         | <b>52,325,497</b>    | <b>3,035,526</b>                 | <b>2.97</b> |                          |
| <b>TOTAL UNDERGROUND STORAGE PLANT</b> |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| <b>OTHER STORAGE PLANT</b>             |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| 361.00                                 | 06-2031                  | 65-R4          | (10)                | 10,321,899.20                         | 9,307,742                 | 2,046,347            | 317,401                          | 3.08        | 6.4                      |
| 362.10                                 | 06-2031                  | 55-S3          | (10)                | 18,160,971.20                         | 19,016,791                | 960,277              | 148,491                          | 0.82        | 6.5                      |
| 363.00                                 | 06-2031                  | 55-S2.5        | (10)                | 2,088,231.20                          | 1,614,539                 | 682,515              | 111,192                          | 5.32        | 6.1                      |
| 363.10                                 | 06-2031                  | 50-S2          | (10)                | 8,531,492.52                          | 7,680,807                 | 1,703,835            | 276,275                          | 3.24        | 6.2                      |
| 363.20                                 | 06-2031                  | 50-R2          | (10)                | 5,268,986.80                          | 5,129,154                 | 666,731              | 105,785                          | 2.01        | 6.3                      |
| 363.30                                 | 06-2031                  | 40-R2          | (10)                | 3,066,102.96                          | 2,256,194                 | 1,116,519            | 179,155                          | 5.84        | 6.2                      |
| 363.40                                 | 06-2031                  | 55-R1.5        | (10)                | 1,730,854.52                          | 1,308,939                 | 595,012              | 94,404                           | 5.45        | 6.3                      |
| 363.50                                 | 06-2031                  | 35-R2          | (10)                | 3,198,735.18                          | 2,040,409                 | 1,479,300            | 240,776                          | 7.52        | 6.1                      |
|  |                          |                |                     | <b>52,368,283.68</b>                  | <b>48,354,575</b>         | <b>9,250,536</b>     | <b>1,473,479</b>                 | <b>2.81</b> |                          |
| <b>TOTAL OTHER STORAGE PLANT</b>       |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| <b>TRANSMISSION PLANT</b>              |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| 365.20                                 | 75-R4                    | 75-R4          | 0                   | 21,275,449.21                         | 3,190,858                 | 18,084,591           | 329,586                          | 1.55        | 54.9                     |
| 366.20                                 | 60-R3                    | 60-R3          | (5)                 | 11,170,500.49                         | 1,679,813                 | 10,049,213           | 192,559                          | 1.72        | 52.2                     |
| 366.30                                 | 55-R4                    | 55-R4          | (5)                 | 2,247,576.86                          | 2,109,399                 | 2,109,399            | 44,178                           | 1.97        | 47.7                     |
| 367.00                                 | 100-R3                   | 100-R3         | (40)                | 1,050,465,783.18                      | 134,842,260               | 1,335,809,836        | 14,520,405                       | 1.38        | 92.0                     |
| 369.00                                 | 60-R2                    | 60-R2          | (35)                | 342,330,837.64                        | 38,771,363                | 423,375,268          | 7,667,582                        | 2.24        | 55.2                     |
| 371.00                                 | 30-R2.5                  | 30-R2.5        | 0                   | 47,498.51                             | 47,499                    | 0                    | 0                                | -           | -                        |
|  |                          |                |                     | <b>1,427,537,645.89</b>               | <b>178,782,350</b>        | <b>1,789,428,307</b> | <b>22,754,310</b>                | <b>1.59</b> |                          |
| <b>TOTAL TRANSMISSION PLANT</b>        |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| <b>DISTRIBUTION PLANT</b>              |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| 374.20                                 | 75-R4                    | 75-R4          | 0                   | 3,633,836.47                          | 521,934                   | 3,111,902            | 48,251                           | 1.33        | 64.5                     |
| 375.00                                 | 70-R4                    | 70-R4          | (15)                | 12,965,582.31                         | 2,395,334                 | 12,515,086           | 218,583                          | 1.69        | 57.3                     |
| 376.10                                 | 90-R2.5                  | 90-R2.5        | (40)                | 394,101,076.30                        | 153,506,360               | 389,235,147          | 5,640,993                        | 1.43        | 70.6                     |
| 376.20                                 | 90-R2.5                  | 90-R2.5        | (40)                | 1,119,758,043.50                      | 313,098,116               | 1,254,563,145        | 15,650,089                       | 1.40        | 80.2                     |
| 377.00                                 | 55-R1.5                  | 55-R1.5        | (35)                | 80,713,398.27                         | 28,186,574                | 82,776,514           | 1,790,487                        | 2.22        | 46.2                     |
| 380.10                                 | 65-R2                    | 65-R2          | (125)               | 75,054,110.27                         | 55,887,686                | 112,984,062          | 3,623,732                        | 4.83        | 31.2                     |
| 380.20                                 | 65-R2                    | 65-R2          | (125)               | 879,561,553.65                        | 502,414,453               | 1,476,599,043        | 28,149,962                       | 3.20        | 52.5                     |
| 381.00                                 | 21-L2.5                  | 21-L2.5        | (5)                 | 197,671,724.69                        | 163,089,727               | 164,315,512          | 11,657,642                       | 8.31        | 9.9                      |
| 382.00                                 | 60-R1.5                  | 60-R1.5        | (40)                | 230,249,593.15                        | 137,896,179               | 184,453,251          | 11,657,642                       | 5.06        | 15.8                     |
| 384.00                                 | 60-R1.5                  | 60-R1.5        | (40)                | 141,843,847.56                        | 81,653,996                | 116,927,391          | 2,210,704                        | 1.56        | 52.9                     |
| 385.00                                 | 62-R2.5                  | 62-R2.5        | (10)                | 3,879,272.64                          | 3,200,352                 | 1,066,848            | 24,377                           | 0.63        | 43.8                     |
| 386.00                                 | 15-R3                    | 15-R3          | (15)                | 76,257,656.10                         | 28,798,261                | 58,896,034           | 1,307,238                        | 1.71        | 45.1                     |
|  |                          |                |                     | 40,914.56                             | 35,479                    | 5,436                | 385                              | 0.94        | 14.1                     |
|  |                          |                |                     | <b>3,215,730,609.47</b>               | <b>1,350,060,308</b>      | <b>3,865,225,596</b> | <b>86,753,065</b>                | <b>2.70</b> |                          |
| <b>TOTAL DISTRIBUTION PLANT</b>        |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| <b>GENERAL PLANT</b>                   |                          |                |                     |                                       |                           |                      |                                  |             |                          |
| 389.20                                 | 65-R4                    | 65-R4          | 0                   | 2,166,283.25                          | 277,435                   | 1,888,848            | 42,653                           | 1.97        | 44.3                     |
| 390.00                                 | 50-S0                    | 50-S0          | (10)                | 2,969,959.68                          | 1,616,555                 | 1,650,401            | 102,988                          | 3.47        | 16.0                     |
|  | 50-S0                    | 50-S0          | (10)                | 5,879,059.46                          | 3,199,201                 | 3,267,775            | 225,002                          | 3.83        | 14.5                     |

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2024

| ACCOUNT<br>(1)   | PROBABLE<br>RETIREMENT<br>DATE<br>(2) | SURVIVOR<br>CURVE<br>(3) | NET<br>SALVAGE<br>PERCENT<br>(4) | ORIGINAL COST<br>AS OF<br>DECEMBER 31, 2024<br>(5) | BOOK<br>DEPRECIATION<br>RESERVE<br>(6) | FUTURE<br>ACCRUALS<br>(7) | CALCULATED<br>ANNUAL ACCRUAL<br>AMOUNT<br>(8) | RATE<br>(9)=(8)/(5) | COMPOSITE<br>REMAINING<br>LIFE<br>(10)=(7)/(8) |
|--|---------------------------------------|--------------------------|----------------------------------|--|--|---------------------------|---|---------------------|--|
| CENTRAL GAS METER SHOP                                       | 06-2029                               | 50-SQ                    | (10)                             | 2,175,690.02                                       | 1,673,041                              | 720,218                   | 166,870                                       | 7.67                | 4.3  |
| PERU OPERATIONS HEADQUARTERS                                 | 06-2028                               | 50-SQ                    | (10)                             | 1,407,070.67                                       | 1,010,840                              | 536,938                   | 157,210                                       | 11.17               | 3.4  |
| FORT WAYNE OPERATIONS HEADQUARTERS                           | 06-2040                               | 50-SQ                    | (10)                             | 6,228,933.75                                       | 3,321,402                              | 3,530,425                 | 298,290                                       | 4.79                | 11.8   |
| OTHER MISCELLANEOUS STRUCTURES                               |                                       | 50-SQ                    | (10)                             | 9,181,560.26                                       | 1,859,926                              | 8,239,790                 | 213,275                                       | 2.32                | 38.6   |
| TOTAL STRUCTURES AND IMPROVEMENTS                            |                                       |                          |                                  | 27,842,283.84                                      | 12,680,965                             | 17,945,547                | 1,163,635                                     | 4.18                |  |
| OFFICE FURNITURE AND EQUIPMENT                               |                                       | 20-SQ                    | 0                                | 979,259.16   | 621,926                                | 357,333                   | 48,961  | 5.00                | 7.3  |
| COMPUTER EQUIPMENT   |                                       | 7-SQ                     | 0                                | 801,180.68   | 629,500                                | 171,681                   | 114,454                                       | 14.29               | 1.5  |
| TRANSPORTATION EQUIPMENT - TRUCKS > 13,000 #                 |                                       | 15-L4                    | 20                               | 229,771.29   | 183,817                                | 0                         | 0   | ***                 |  |
| STORES EQUIPMENT   |                                       | 30-SQ                    | 0                                | 120,012.78   | 62,043                                 | 57,970                    | 3,995   | 3.33                | 14.5   |
| TOOLS, SHOP AND GARAGE EQUIPMENT                             |                                       | 25-SQ                    | 0                                | 16,757,376.97                                      | 7,275,000                              | 9,482,377                 | 670,317                                       | 4.00                | 14.1   |
| LABORATORY EQUIPMENT   |                                       | 20-SQ                    | 0                                | 1,725,512.26                                       | 1,018,000                              | 707,512                   | 86,312  | 5.00                | 8.2  |
| POWER OPERATED EQUIPMENT                                     |                                       | 13-L2                    | 15                               | 869,209.94   | 738,828                                | 0                         | 0   | ***                 |  |
| COMMUNICATION EQUIPMENT                                      |                                       | 15-SQ                    | 0                                | 11,874,400.39                                      | 1,873,000                              | 10,001,400                | 792,004                                       | 6.67                | 12.6   |
| MISCELLANEOUS EQUIPMENT                                      |                                       | 20-SQ                    | 0                                | 324,197.87   | 181,900                                | 142,298                   | 16,204  | 5.00                | 8.8  |
| <b>TOTAL GENERAL PLANT</b>                                   |                                       |                          |                                  | <b>63,689,488.43</b>                               | <b>25,542,414</b>                      | <b>40,754,966</b>         | <b>2,938,535</b>                              | <b>4.61</b>         |  |
| <b>UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b>       |                                       |                          |                                  |  |  |                           |   |                     |  |
| OFFICE FURNITURE AND EQUIPMENT                               |                                       |                          |                                  |  | (80,504)                               |                           | 26,835  | **                  |  |
| COMPUTER EQUIPMENT   |                                       |                          |                                  |  | (572,869)                              |                           | 190,956                                       | **                  |  |
| STORES EQUIPMENT   |                                       |                          |                                  |  | (7,612)                                |                           | 2,537   | **                  |  |
| TOOLS, SHOP AND GARAGE EQUIPMENT                             |                                       |                          |                                  |  | (687,826)                              |                           | 229,275                                       | **                  |  |
| LABORATORY EQUIPMENT   |                                       |                          |                                  |  | (96,682)                               |                           | 32,227  | **                  |  |
| COMMUNICATION EQUIPMENT                                      |                                       |                          |                                  |  | (159,977)                              |                           | 53,328  | **                  |  |
| MISCELLANEOUS EQUIPMENT                                      |                                       |                          |                                  |  | (18,508)                               |                           | (6,169)                                       | **                  |  |
| <b>TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION</b> |                                       |                          |                                  |  | <b>(1,586,962)</b>                     |                           | <b>528,987</b>                                |                     |  |
| <b>TOTAL DEPRECIABLE PLANT</b>                               |                                       |                          |                                  | <b>4,861,648,508.37</b>                            | <b>1,665,035,141</b>                   | <b>5,756,984,902</b>      | <b>117,483,892</b>                            | <b>2.42</b>         |  |
| <b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>         |                                       |                          |                                  |  |  |                           |   |                     |  |
| ORGANIZATION   |                                       |                          |                                  | 7,147.20   | (36,462)                               |                           |   |                     |  |
| FRANCHISES AND CONSENTS                                      |                                       |                          |                                  | 56,860.68  | 41,766                                 |                           |   |                     |  |
| INTANGIBLE PLANT   |                                       |                          |                                  | 51,239,974.45                                      | 42,114,290                             |                           |   |                     |  |
| INTANGIBLE PLANT - CLOUD SOFTWARE                            |                                       |                          |                                  | 1,358,780.56                                       | 899,029                                |                           |   |                     |  |
| LAND   |                                       |                          |                                  | 83,338.02  |  |                           |   |                     |  |
| LAND   |                                       |                          |                                  | 1,245,964.18                                       |  |                           |   |                     |  |
| LAND   |                                       |                          |                                  | 39,692,485.72                                      |  |                           |   |                     |  |
| LAND   |                                       |                          |                                  | 3,334,807.49                                       |  |                           |   |                     |  |
| ARO  |                                       |                          |                                  | 28,374,694.80                                      |  |                           |   |                     |  |
| LAND   |                                       |                          |                                  | 619,832.40   |  |                           |   |                     |  |
| <b>TOTAL NONDEPRECIABLE PLANT</b>                            |                                       |                          |                                  | <b>126,013,885.50</b>                              | <b>43,018,623</b>                      |                           |   |                     |  |
| <b>TOTAL GAS PLANT IN SERVICE</b>                            |                                       |                          |                                  | <b>4,987,662,393.87</b>                            | <b>1,708,053,764</b>                   | <b>5,756,984,902</b>      | <b>117,483,892</b>                            |                     |  |

\* INTERIM SURVIVOR CURVE USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE  
 \*\* 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.  
 \*\*\* ACCRUAL RATE TO BE BOOKED FOR NEW ADDITIONS RECORDED AS OF JANUARY 1, 2025 WILL BE:

| ACCOUNT | RATE  |
|---------|-------|
| 350.20  | 10.53 |
| 351.30  | 11.58 |
| 371.00  | 3.33  |
| 392.40  | 5.33  |
| 396.00  | 6.54  |

| ACCOUNT | RATE |
|---------|------|
| 381.10  | 6.67 |
| 392.10  | 8.89 |
| 392.20  | 5.71 |
| 392.30  | 8.00 |

NOTE: ADDITIONS RECORDED IN THE FOLLOWING ACCOUNTS AS OF JANUARY 1, 2025 WILL USE THE ANNUAL ACCRUAL RATES LISTED BELOW.

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2024

| ACCOUNT<br>(1)   | ORIGINAL COST<br>AS OF   |                       | 2023                   |                  | 2024                  |                        | RETIREMENTS<br>(6)      | ORIGINAL COST<br>AS OF<br>DECEMBER 31, 2024<br>(7) |
|--|--------------------------|-----------------------|------------------------|------------------|-----------------------|------------------------|-------------------------|--|
|  | DECEMBER 31, 2022<br>(2) | ADDITIONS<br>(3)      | RETIREMENTS<br>(4)     | ADDITIONS<br>(5) | RETIREMENTS<br>(6)    |                        |                         |  |
| <b>DEPRECIABLE PLANT</b>                                     |                          |                       |                        |                  |                       |                        |                         |  |
| <b>UNDERGROUND STORAGE PLANT</b>                             |                          |                       |                        |                  |                       |                        |                         |  |
| 350.20 LEASEHOLDS  | 375,985.42               | 1,102.92              | (46.55)                |                  |                       |                        | 377,041.79              |  |
| 350.40 RIGHTS OF WAY   | 186,818.12               | 548.02                | (23.13)                |                  |                       |                        | 187,343.01              |  |
| 351.10 WELL STRUCTURES                                       | 18,795.70                | 55.14                 | (2.33)                 |                  |                       |                        | 18,848.51               |  |
| 351.20 COMPRESSOR STATION STRUCTURES                         | 401,178.23               | 1,178.56              | (49.74)                |                  |                       |                        | 402,897.05              |  |
| 351.30 MEASURING AND REGULATING STATION STRUCTURES           | 108,683.73               | 318.82                | (13.45)                |                  |                       |                        | 108,989.10              |  |
| 351.40 OTHER STRUCTURES                                      | 6,374,703.76             | 18,699.69             | (789.18)               |                  |                       |                        | 6,392,614.27            |  |
| 352.00 WELLS   | 20,279,166.66            | 2,647,587.60          | (111,735.64)           |                  | 8,365,110.05          | (363,031.17)           | 30,827,097.50           |  |
| 352.30 NONRECOVERABLE NATURAL GAS                            | 5,399,798.84             | 15,839.88             | (668.49)               |                  |                       |                        | 5,414,970.23            |  |
| 353.00 LINES   | 22,836,107.83            | 2,655,088.19          | (112,052.19)           |                  | 8,964,226.40          | (378,315.57)           | 33,965,054.66           |  |
| 354.00 COMPRESSOR STATION EQUIPMENT                          | 3,612,973.42             | 10,598.37             | (447.28)               |                  | 1,683,246.26          | (71,037.73)            | 5,235,333.04            |  |
| 355.00 MEASURING AND REGULATING STATION EQUIPMENT            | 3,524,643.41             | 10,339.26             | (436.35)               |                  |                       |                        | 3,534,546.32            |  |
| 356.00 PURIFICATION EQUIPMENT                                | 12,339,251.69            | 649,675.77            | (27,418.15)            |                  | 1,964,946.17          | (82,926.26)            | 14,843,529.22           |  |
| 357.00 OTHER EQUIPMENT                                       | 1,011,374.72             | 2,966.79              | (125.21)               |                  |                       |                        | 1,014,216.30            |  |
| <b>TOTAL UNDERGROUND STORAGE PLANT</b>                       | <b>76,470,071.53</b>     | <b>6,013,999.01</b>   | <b>(253,807.69)</b>    |                  | <b>20,977,528.88</b>  | <b>(885,310.73)</b>    | <b>102,322,481.00</b>   |  |
| <b>OTHER STORAGE PLANT</b>                                   |                          |                       |                        |                  |                       |                        |                         |  |
| 361.00 STRUCTURES AND IMPROVEMENTS                           | 10,292,979.82            | 30,193.64             | (1,274.26)             |                  |                       |                        | 10,321,899.20           |  |
| 362.10 GAS HOLDERS   | 18,110,088.68            | 53,124.52             | (2,242.00)             |                  |                       |                        | 18,160,971.20           |  |
| 363.00 PURIFICATION EQUIPMENT                                | 2,082,380.50             | 6,108.50              | (257.80)               |                  |                       |                        | 2,088,231.20            |  |
| 363.10 LIQUEFACTION EQUIPMENT                                | 8,507,589.41             | 24,966.34             | (1,053.23)             |                  |                       |                        | 8,531,492.52            |  |
| 363.20 VAPORIZING EQUIPMENT                                  | 5,254,224.42             | 15,412.85             | (650.47)               |                  |                       |                        | 5,268,986.80            |  |
| 363.30 COMPRESSOR EQUIPMENT                                  | 3,057,512.51             | 8,968.97              | (378.52)               |                  |                       |                        | 3,066,102.96            |  |
| 363.40 MEASURING AND REGULATING EQUIPMENT                    | 1,726,015.07             | 5,063.13              | (213.68)               |                  |                       |                        | 1,730,864.52            |  |
| 363.50 OTHER EQUIPMENT                                       | 3,190,770.32             | 9,359.87              | (395.01)               |                  |                       |                        | 3,199,735.18            |  |
| <b>TOTAL OTHER STORAGE PLANT</b>                             | <b>52,221,560.73</b>     | <b>153,187.82</b>     | <b>(6,464.97)</b>      |                  | <b>0.00</b>           | <b>0.00</b>            | <b>52,368,283.58</b>    |  |
| <b>TRANSMISSION PLANT</b>                                    |                          |                       |                        |                  |                       |                        |                         |  |
| 365.20 LAND RIGHTS   | 11,503,328.41            | 6,348,097.10          | (267,907.55)           |                  | 3,854,606.49          | (162,675.24)           | 21,275,449.21           |  |
| 366.20 MEASURING AND REGULATING STATION STRUCTURES           | 6,039,728.44             | 3,333,016.43          | (140,662.67)           |                  | 2,023,829.59          | (85,411.30)            | 11,170,500.49           |  |
| 366.30 OTHER STRUCTURES                                      | 1,215,232.38             | 670,624.44            | (28,302.24)            |                  | 407,207.59            | (17,185.31)            | 2,247,576.86            |  |
| 367.00 MAINS   | 567,971,692.03           | 182,588,953.75        | (7,705,683.03)         |                  | 321,166,969.93        | (13,554,149.50)        | 1,050,465,783.18        |  |
| 369.00 MEASURING AND REGULATING STATION EQUIPMENT            | 185,093,344.50           | 123,632,076.41        | (5,217,621.38)         |                  | 40,533,673.13         | (1,710,635.02)         | 342,330,837.64          |  |
| 371.00 OTHER EQUIPMENT                                       | 25,681.76                | 14,172.45             | (598.12)               |                  | 8,605.60              | (363.16)               | 47,498.51               |  |
| <b>TOTAL TRANSMISSION PLANT</b>                              | <b>771,849,007.52</b>    | <b>316,584,940.58</b> | <b>(13,360,774.99)</b> |                  | <b>367,994,892.33</b> | <b>(15,530,419.55)</b> | <b>1,427,537,645.89</b> |  |
| <b>DISTRIBUTION PLANT</b>                                    |                          |                       |                        |                  |                       |                        |                         |  |
| 374.20 LAND RIGHTS   | 3,069,559.19             | 270,117.95            | (11,399.74)            |                  | 319,022.73            | (13,463.66)            | 3,633,836.47            |  |
| 375.00 STRUCTURES AND IMPROVEMENTS                           | 10,952,232.26            | 963,785.01            | (40,674.44)            |                  | 1,138,278.01          | (48,038.53)            | 12,965,582.31           |  |
| 376.10 MAINS - STEEL   | 332,880,546.85           | 29,306,095.32         | (1,236,799.65)         |                  | 34,611,955.67         | (1,460,721.89)         | 394,101,076.30          |  |
| 376.20 MAINS - PLASTIC                                       | 945,900,173.64           | 83,225,273.48         | (3,512,340.64)         |                  | 96,293,185.94         | (4,148,248.92)         | 1,119,768,043.50        |  |
| 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  | 68,179,882.96            | 5,999,758.54          | (253,206.69)           |                  | 7,086,013.15          | (299,049.69)           | 80,713,398.27           |  |
| 380.10 SERVICES - STEEL                                      | 63,399,392.96            | 5,579,080.41          | (235,452.89)           |                  | 6,589,171.36          | (278,081.57)           | 75,054,110.27           |  |
| 380.20 SERVICES - PLASTIC                                    | 742,979,543.19           | 65,381,424.39         | (2,759,280.01)         |                  | 77,218,712.97         | (3,258,846.89)         | 879,561,553.65          |  |
| 381.00 METERS  | 166,976,429.44           | 14,693,751.53         | (620,117.64)           |                  | 17,364,051.13         | (732,369.77)           | 197,671,724.69          |  |
| 382.00 METER INSTALLATIONS                                   | 194,495,469.73           | 17,115,398.35         | (722,317.95)           |                  | 20,214,136.43         | (853,093.41)           | 230,249,593.15          |  |
| 383.00 HOUSE REGULATORS                                      | 119,817,739.46           | 10,543,836.02         | (444,979.54)           |                  | 12,452,794.58         | (525,542.96)           | 141,843,847.56          |  |
| 384.00 HOUSE REGULATING INSTALLATIONS                        | 3,276,882.90             | 288,362.28            | (12,169.70)            |                  | 340,570.18            | (14,373.02)            | 3,879,272.64            |  |
| 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 64,416,047.13            | 5,668,544.92          | (239,228.54)           |                  | 6,694,833.39          | (282,540.80)           | 76,257,656.10           |  |
| 386.00 OTHER PROPERTY ON CUSTOMER PREMISES                   | 34,561.17                | 3,041.35              | (128.35)               |                  | 3,591.98              | (151.59)               | 40,914.56               |  |
| <b>TOTAL DISTRIBUTION PLANT</b>                              | <b>2,716,378,460.88</b>  | <b>239,038,469.55</b> | <b>(10,088,095.78)</b> |                  | <b>282,316,317.52</b> | <b>(11,914,542.70)</b> | <b>3,215,730,609.47</b> |  |

NORTHERN INDIANA PUBLIC SERVICE COMPANY

TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2024

| ACCOUNT<br>(1)                           | ORIGINAL COST<br>AS OF   |  | 2023                  |                        | 2024                  |                        | RETIREMENTS<br>(6) | ORIGINAL COST<br>AS OF<br>DECEMBER 31, 2024<br>(7) |
|--|--------------------------|--|-----------------------|------------------------|-----------------------|------------------------|--------------------|--|
|  | DECEMBER 31, 2022<br>(2) |  | ADDITIONS<br>(3)      | RETIREMENTS<br>(4)     | ADDITIONS<br>(5)      | RETIREMENTS<br>(6)     |                    |  |
| <b>GENERAL PLANT</b>                     |                          |  |                       |                        |                       |                        |                    |  |
| 389.20 LAND RIGHTS                       | 2,166,283.25             |  | 0.00                  | 0.00                   | 0.00                  | 0.00                   |                    | 2,166,283.25                                       |
| 390.00 STRUCTURES AND IMPROVEMENTS       |                          |  |                       |                        |                       |                        |                    |  |
| GAS OPERATIONS CENTER                    | 2,969,959.68             |  |                       |                        |                       |                        |                    | 2,969,959.68                                       |
| SOUTH BEND OPERATIONS HEADQUARTERS       | 5,879,069.46             |  |                       |                        |                       |                        |                    | 5,879,069.46                                       |
| CENTRAL GAS METER SHOP                   | 2,175,690.02             |  |                       |                        |                       |                        |                    | 2,175,690.02                                       |
| PERU OPERATIONS HEADQUARTERS             | 1,407,070.67             |  |                       |                        |                       |                        |                    | 1,407,070.67                                       |
| FORT WAYNE OPERATIONS HEADQUARTERS       | 6,228,933.75             |  |                       |                        |                       |                        |                    | 6,228,933.75                                       |
| OTHER MISCELLANEOUS STRUCTURES           | 9,181,560.26             |  |                       |                        |                       |                        |                    | 9,181,560.26                                       |
| TOTAL STRUCTURES AND IMPROVEMENTS        | 27,842,283.84            |  | 0.00                  | 0.00                   | 0.00                  | 0.00                   |                    | 27,842,283.84                                      |
| 391.10 OFFICE FURNITURE AND EQUIPMENT    | 979,259.16               |  |                       |                        |                       |                        |                    | 979,259.16   |
| 391.20 COMPUTER EQUIPMENT                | 808,167.26               |  |                       |                        |                       | (6,986.58)             |                    | 801,180.68   |
| 392.40 TRANSPORTATION EQUIPMENT          |                          |  |                       |                        |                       |                        |                    |  |
| TRUCKS > 13,000 #                        | 229,771.29               |  | 0.00                  | 0.00                   | 0.00                  | (6,986.58)             |                    | 229,771.29   |
| TOTAL TRANSPORTATION EQUIPMENT           | 229,771.29               |  | 0.00                  | 0.00                   | 0.00                  | (6,986.58)             |                    | 229,771.29   |
| 393.00 STORES EQUIPMENT                  | 120,012.78               |  |                       |                        |                       |                        |                    | 120,012.78   |
| 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT  | 18,843,756.28            |  |                       |                        |                       | (2,086,379.31)         |                    | 16,757,376.97                                      |
| 395.00 LABORATORY EQUIPMENT              | 1,836,572.57             |  |                       |                        |                       | (111,060.31)           |                    | 1,725,512.26                                       |
| 396.00 POWER OPERATED EQUIPMENT          | 869,209.94               |  |                       |                        | 7,643,295.80          | (67,290.82)            |                    | 869,209.94   |
| 397.00 COMMUNICATION EQUIPMENT           | 4,298,395.41             |  |                       |                        |                       | (24,028.06)            |                    | 11,874,400.39                                      |
| 398.00 MISCELLANEOUS EQUIPMENT           | 348,225.93               |  |                       |                        |                       |                        |                    | 324,197.87   |
| <b>TOTAL GENERAL PLANT</b>               | <b>58,341,937.71</b>     |  | <b>0.00</b>           | <b>0.00</b>            | <b>7,643,295.80</b>   | <b>(2,295,745.08)</b>  |                    | <b>63,689,488.43</b>                               |
| <b>TOTAL DEPRECIABLE PLANT</b>           | <b>3,675,261,038.37</b>  |  | <b>561,790,596.96</b> | <b>(23,709,143.43)</b> | <b>678,932,034.53</b> | <b>(30,626,018.06)</b> |                    | <b>4,861,648,508.37</b>                            |
| <b>NONDEPRECIABLE PLANT</b>              |                          |  |                       |                        |                       |                        |                    |  |
| 301.00 ORGANIZATION                      | 7,147.20                 |  |                       |                        |                       |                        |                    | 7,147.20   |
| 302.00 FRANCHISES AND CONSENTS           | 56,860.68                |  |                       |                        |                       |                        |                    | 56,860.68  |
| 303.00 INTANGIBLE PLANT                  | 46,535,073.95            |  | 4,912,209.56          | (207,309.06)           |                       |                        |                    | 51,239,974.45                                      |
| 303.10 INTANGIBLE PLANT - CLOUD SOFTWARE | 1,109,595.35             |  | 260,164.90            | (10,979.69)            |                       |                        |                    | 1,358,780.56                                       |
| 350.10 LAND                              | 83,104.53                |  | 243.78                | (10.29)                |                       |                        |                    | 83,338.02  |
| 360.10 LAND                              | 1,242,473.30             |  | 3,644.70              | (153.82)               |                       |                        |                    | 1,245,964.18                                       |
| 365.10 LAND                              | 21,461,154.31            |  | 11,843,310.62         | (499,821.02)           | 7,191,336.43          | (303,494.62)           |                    | 39,692,485.72                                      |
| 374.10 LAND                              | 2,816,964.48             |  | 247,889.99            | (10,461.65)            | 292,770.40            | (12,355.73)            |                    | 3,334,807.49                                       |
| 388.00 ARO                               | 28,374,694.80            |  |                       |                        |                       |                        |                    | 28,374,694.80                                      |
| 389.10 LAND                              | 619,832.40               |  |                       |                        |                       |                        |                    | 619,832.40   |
| <b>TOTAL NONDEPRECIABLE PLANT</b>        | <b>102,306,901.00</b>    |  | <b>17,267,463.55</b>  | <b>(728,735.53)</b>    | <b>7,484,106.83</b>   | <b>(315,850.35)</b>    |                    | <b>126,013,885.50</b>                              |
| <b>TOTAL GAS PLANT IN SERVICE</b>        | <b>3,777,567,939.37</b>  |  | <b>579,058,060.51</b> | <b>(24,437,878.96)</b> | <b>686,416,141.36</b> | <b>(30,941,868.41)</b> |                    | <b>4,987,662,393.87</b>                            |



NORTHERN INDIANA PUBLIC SERVICE COMPANY  
TABLE 3. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2022 TO DECEMBER 31, 2024

| ACCOUNT<br>(1)   | BOOK RESERVE<br>AS OF<br>DECEMBER 31, 2022<br>(2) |                   |                     | 2023<br>ANNUAL ACCRUAL +<br>RETIREMENTS +<br>(4) |  |                     | ADJUSTMENTS +<br>NET SALVAGE<br>(5) |  |  | 2024<br>ANNUAL ACCRUAL +<br>RETIREMENTS +<br>(6) |  |  | ADJUSTMENTS +<br>NET SALVAGE<br>(9) |  |  | BOOK RESERVE<br>AS OF<br>DECEMBER 31, 2024<br>(11) |  |                      |
|--|---|-------------------|---------------------|--|--|---------------------|-------------------------------------|--|--|--|--|--|-------------------------------------|--|--|--|--|----------------------|
|  |   |                   |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  |                      |
| <b>DEPRECIABLE PLANT</b>                                     |   |                   |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  |                      |
| <b>UNDERGROUND STORAGE PLANT</b>                             |   |                   |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  |                      |
| 350.20 LEASEHOLDS  | 374,678   | 1,204             | (47)                |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  | 377,042              |
| 350.40 RIGHTS OF WAY   | 90,740  | 10,323            | (23)                |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  | 111,381              |
| 351.10 WELL STRUCTURES                                       | 17,066  | 339               | (2)                 |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  | 17,741               |
| 351.20 COMPRESSOR STATION STRUCTURES                         | 289,397   | 13,111            | (50)                |  |  | (2)                 |                                     |  |  |  |  |  |                                     |  |  |  |  | 315,590              |
| 351.30 MEASURING AND REGULATING STATION STRUCTURES           | 119,031   | 435               | (1)                 |  |  | (39)                |                                     |  |  |  |  |  |                                     |  |  |  |  | 119,888              |
| 351.40 OTHER STRUCTURES                                      | 2,717,396   | 206,746           | (789)               |  |  | (16,760)            |                                     |  |  |  |  |  |                                     |  |  |  |  | 3,130,434            |
| 352.00 WELLS   | 16,070,974  | 226,610           | (111,736)           |  |  | (666)               |                                     |  |  |  |  |  |                                     |  |  |  |  | 16,037,625           |
| 352.30 NONRECOVERABLE NATURAL GAS                            | 4,869,097   | 70,267            | (112,052)           |  |  | (447)               |                                     |  |  |  |  |  |                                     |  |  |  |  | 5,009,090            |
| 353.00 LINES   | 21,477,091  | 747,745           | (112,052)           |  |  | (45)                |                                     |  |  |  |  |  |                                     |  |  |  |  | 22,501,232           |
| 353.00 COMPRESSOR STATION EQUIPMENT                          | 3,087,896   | 113,560           | (447)               |  |  | (45)                |                                     |  |  |  |  |  |                                     |  |  |  |  | 3,254,502            |
| 355.00 MEASURING AND REGULATING STATION EQUIPMENT            | 2,033,604   | 126,308           | (438)               |  |  | (44)                |                                     |  |  |  |  |  |                                     |  |  |  |  | 2,285,669            |
| 356.00 PURIFICATION EQUIPMENT                                | 9,001,349   | 401,918           | (27,418)            |  |  | (1,371)             |                                     |  |  |  |  |  |                                     |  |  |  |  | 9,723,331            |
| 357.00 OTHER EQUIPMENT                                       | 955,353   | 6,590             | (125)               |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  | 966,431              |
| <b>TOTAL UNDERGROUND STORAGE PLANT</b>                       | <b>61,127,682</b>                                 | <b>1,925,146</b>  | <b>(253,008)</b>    |  |  | <b>(46,275)</b>     |                                     |  |  |  |  |  |                                     |  |  |  |  | <b>63,882,456</b>    |
| <b>OTHER STORAGE PLANT</b>                                   |   |                   |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  |                      |
| 361.00 STRUCTURES AND IMPROVEMENTS                           | 8,876,078   | 215,338           | (1,274)             |  |  | (127)               |                                     |  |  |  |  |  |                                     |  |  |  |  | 9,307,742            |
| 362.10 GAS HOLDERS   | 18,852,327  | 83,389            | (2,242)             |  |  | (224)               |                                     |  |  |  |  |  |                                     |  |  |  |  | 19,016,791           |
| 363.00 PURIFICATION EQUIPMENT                                | 1,521,759   | 46,483            | (259)               |  |  | (13)                |                                     |  |  |  |  |  |                                     |  |  |  |  | 1,614,539            |
| 363.10 LIQUEFACTION EQUIPMENT                                | 7,426,200   | 127,741           | (1,053)             |  |  | (53)                |                                     |  |  |  |  |  |                                     |  |  |  |  | 7,660,807            |
| 363.20 VAPORIZING EQUIPMENT                                  | 5,076,248   | 25,771            | (650)               |  |  | (33)                |                                     |  |  |  |  |  |                                     |  |  |  |  | 5,129,154            |
| 363.30 COMPRESSOR EQUIPMENT                                  | 1,865,575   | 145,377           | (379)               |  |  | (19)                |                                     |  |  |  |  |  |                                     |  |  |  |  | 2,256,194            |
| 363.40 MEASURING AND REGULATING EQUIPMENT                    | 1,191,571   | 58,743            | (214)               |  |  | (11)                |                                     |  |  |  |  |  |                                     |  |  |  |  | 1,308,939            |
| 363.50 OTHER EQUIPMENT                                       | 1,786,355   | 127,119           | (395)               |  |  | (20)                |                                     |  |  |  |  |  |                                     |  |  |  |  | 2,040,409            |
| <b>TOTAL OTHER STORAGE PLANT</b>                             | <b>46,700,113</b>                                 | <b>829,961</b>    | <b>(6,465)</b>      |  |  | <b>(499)</b>        |                                     |  |  |  |  |  |                                     |  |  |  |  | <b>48,354,575</b>    |
| <b>TRANSMISSION PLANT</b>                                    |   |                   |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  |                      |
| 365.20 RIGHTS OF WAY   | 3,074,561   | 229,481           | (267,009)           |  |  | (7,033)             |                                     |  |  |  |  |  |                                     |  |  |  |  | 3,190,668            |
| 366.20 MEASURING AND REGULATING STATION STRUCTURES           | 1,614,383   | 126,224           | (38,802)            |  |  | (1,415)             |                                     |  |  |  |  |  |                                     |  |  |  |  | 1,679,513            |
| 366.30 OTHER STRUCTURES                                      | 230,239   | 28,572            | (9,300)             |  |  | (1,415)             |                                     |  |  |  |  |  |                                     |  |  |  |  | 250,567              |
| 367.00 MAINS   | 138,837,914                                       | 8,129,269         | (7,705,883)         |  |  | (671,138)           |                                     |  |  |  |  |  |                                     |  |  |  |  | 134,842,260          |
| 369.00 MEASURING AND REGULATING STATION EQUIPMENT            | 34,764,988  | 5,035,905         | (5,217,821)         |  |  | (788,144)           |                                     |  |  |  |  |  |                                     |  |  |  |  | 36,771,363           |
| 371.00 OTHER EQUIPMENT                                       | 45,026  | 1,022             | (598)               |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  | 47,999               |
| <b>TOTAL TRANSMISSION PLANT</b>                              | <b>178,570,081</b>                                | <b>13,650,473</b> | <b>(13,360,775)</b> |  |  | <b>(14,447,731)</b> |                                     |  |  |  |  |  |                                     |  |  |  |  | <b>178,792,350</b>   |
| <b>DISTRIBUTION PLANT</b>                                    |   |                   |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  |                      |
| 374.20 LAND RIGHTS   | 459,045   | 42,045            | (11,400)            |  |  | (4,067)             |                                     |  |  |  |  |  |                                     |  |  |  |  | 521,934              |
| 375.00 STRUCTURES AND IMPROVEMENTS                           | 2,177,461   | 151,147           | (40,674)            |  |  | (4,067)             |                                     |  |  |  |  |  |                                     |  |  |  |  | 2,395,334            |
| 376.10 MAINS - STEEL   | 146,259,023                                       | 5,281,923         | (1,236,600)         |  |  | (494,720)           |                                     |  |  |  |  |  |                                     |  |  |  |  | 155,506,380          |
| 376.20 MAINS - PLASTIC                                       | 293,274,330                                       | 14,220,716        | (3,512,341)         |  |  | (1,404,895)         |                                     |  |  |  |  |  |                                     |  |  |  |  | 313,098,116          |
| 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  | 23,751,961  | 1,523,726         | (283,207)           |  |  | (88,622)            |                                     |  |  |  |  |  |                                     |  |  |  |  | 26,186,574           |
| 380.10 SERVICES - STEEL                                      | 51,457,420  | 2,694,012         | (255,453)           |  |  | (282,543)           |                                     |  |  |  |  |  |                                     |  |  |  |  | 55,887,686           |
| 380.20 SERVICES - PLASTIC                                    | 470,139,333                                       | 21,807,639        | (2,793,260)         |  |  | (3,311,106)         |                                     |  |  |  |  |  |                                     |  |  |  |  | 502,414,453          |
| 382.00 METER INSTALLATIONS                                   | 17,668,946  | 945,999           | (31,006)            |  |  | (1,400)             |                                     |  |  |  |  |  |                                     |  |  |  |  | 18,683,739           |
| 382.00 METER INSTALLATIONS                                   | 13,656,946  | 348,249           | (722,118)           |  |  | (59,309)            |                                     |  |  |  |  |  |                                     |  |  |  |  | 13,983,077           |
| 383.00 HOUSE REGULATORS                                      | 70,910,038  | 4,444,880         | (444,180)           |  |  | (133,494)           |                                     |  |  |  |  |  |                                     |  |  |  |  | 81,653,908           |
| 384.00 INDUSTRIAL REGULATING STATION EQUIPMENT               | 3,183,766   | 1,277,588         | (12,170)            |  |  | (1,217)             |                                     |  |  |  |  |  |                                     |  |  |  |  | 3,200,562            |
| 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT | 27,115,296  | 1,081,366         | (239,229)           |  |  | (23,923)            |                                     |  |  |  |  |  |                                     |  |  |  |  | 28,798,261           |
| 386.00 OTHER PROPERTY ON CUSTOMER PREMISES                   | 34,429  | 637               | (128)               |  |  | 637                 |                                     |  |  |  |  |  |                                     |  |  |  |  | 35,479               |
| <b>TOTAL DISTRIBUTION PLANT</b>                              | <b>1,264,656,426</b>                              | <b>57,252,208</b> | <b>(10,038,096)</b> |  |  | <b>(6,992,360)</b>  |                                     |  |  |  |  |  |                                     |  |  |  |  | <b>1,350,060,308</b> |
| <b>GENERAL PLANT</b>   |   |                   |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  |                      |
| 389.20 LAND RIGHTS   | 191,217   | 43,109            |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  | 277,435              |
| 390.00 STRUCTURES AND IMPROVEMENTS                           | 9,987,856   | 1,346,554         |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  | 12,660,965           |
| 391.10 OFFICE FURNITURE AND EQUIPMENT                        | 389,826   | 48,963            |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  | 541,422              |
| 391.20 COMPUTER EQUIPMENT                                    | (648,782)   | 115,487           |                     |  |  |                     |                                     |  |  |  |  |  |                                     |  |  |  |  | 56,631               |

NORTHERN INDIANA PUBLIC SERVICE COMPANY  
 TABLE 3. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2022 TO DECEMBER 31, 2024

| ACCOUNT<br>(1) | BOOK RESERVE<br>AS OF<br>DECEMBER 31, 2022<br>(2)          |                       |                    |                     | 2023               |                       |                    |                    | 2024                |                   |                    |                    | BOOK RESERVE<br>AS OF<br>DECEMBER 31, 2024<br>(11) |                |                      |
|----------------|--|-----------------------|--------------------|---------------------|--------------------|-----------------------|--------------------|--------------------|---------------------|-------------------|--------------------|--------------------|--|----------------|----------------------|
|                |  | ANNUAL ACCRUAL<br>(3) | RETIREMENTS<br>(4) | NET SALVAGE<br>(5)  | ADJUSTMENTS<br>(6) | ANNUAL ACCRUAL<br>(7) | RETIREMENTS<br>(8) | NET SALVAGE<br>(9) | ADJUSTMENTS<br>(10) |                   |                    |                    |  |                |                      |
| 392.40         | TRANSPORTATION EQUIPMENT<br>TRUCKS > 13,000 #              | 183,817               | 0                  | 0                   | 0                  | 0                     | 0                  | 0                  | 0                   | 0                 | 0                  | 0                  | 0  | 0              | 183,817              |
| 393.00         | TOTAL TRANSPORTATION EQUIPMENT                             | 183,817               | 0                  | 0                   | 0                  | 0                     | 0                  | 0                  | 0                   | 0                 | 0                  | 0                  | 0  | 0              | 183,817              |
| 394.00         | STORES EQUIPMENT   | 41,364                | 3,996              | 2,537               | 3,996              | 2,537                 | 2,537              | 2,537              | 2,537               | 3,996             | 2,537              | 2,537              | 2,537  | 2,537          | 54,431               |
| 394.00         | TOOLS, SHOP AND GARAGE EQUIPMENT                           | 6,783,623             | 753,750            | 229,275             | 753,750            | 229,275               | 229,275            | 229,275            | 229,275             | 753,750           | (2,086,379)        | 153,155            | 153,155  | 153,155        | 6,567,174            |
| 395.00         | LABORATORY EQUIPMENT                                       | 788,863               | 91,829             | 32,227              | 91,829             | 32,227                | 32,227             | 32,227             | 32,227              | 91,829            | (111,060)          | 27,631             | 27,631   | 27,631         | 921,318              |
| 396.00         | POWER OPERATED EQUIPMENT                                   | 738,828               | 286,703            | 875,971             | 286,703            | 875,971               | 53,326             | 53,326             | 53,326              | 436,097           | (67,291)           | 128,317            | 128,317  | 128,317        | 738,828              |
| 397.00         | COMMUNICATION EQUIPMENT                                    | 875,971               | 17,411             | (6,169)             | 17,411             | (6,169)               | 17,411             | (6,169)            | 17,411              | 17,411            | (24,028)           | (6,814)            | (6,814)  | (6,814)        | 1,713,023            |
| 398.00         | MISCELLANEOUS EQUIPMENT                                    | 202,596               | 17,411             | (6,169)             | 17,411             | (6,169)               | 17,411             | (6,169)            | 17,411              | 17,411            | (24,028)           | (6,814)            | (6,814)  | (6,814)        | 200,408              |
|                | <b>TOTAL GENERAL PLANT</b>                                 | <b>19,635,079</b>     | <b>2,707,803</b>   | <b>0</b>            | <b>2,707,803</b>   | <b>0</b>              | <b>528,987</b>     | <b>528,987</b>     | <b>528,987</b>      | <b>2,857,197</b>  | <b>(2,285,745)</b> | <b>0</b>           | <b>522,130</b>                                     | <b>522,130</b> | <b>23,955,452</b>    |
|                | <b>TOTAL DEPRECIABLE PLANT</b>                             | <b>1,570,891,361</b>  | <b>76,265,592</b>  | <b>(23,709,143)</b> | <b>76,265,592</b>  | <b>(7,486,865)</b>    | <b>528,987</b>     | <b>528,987</b>     | <b>528,987</b>      | <b>87,472,443</b> | <b>(8,623,346)</b> | <b>(8,623,346)</b> | <b>522,130</b>                                     | <b>522,130</b> | <b>1,665,035,141</b> |
| 301.00         | NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED              | (36,462)              |                    |                     |                    |                       |                    |                    |                     |                   |                    |                    |  |                | (36,462)             |
| 302.00         | ORGANIZATION   | 41,766                |                    |                     |                    |                       |                    |                    |                     |                   |                    |                    |  |                | 41,766               |
| 303.00         | FRANCHISES AND CONSENTS                                    | 36,965,195            | 3,175,706          | (207,309)           | 3,175,706          | (207,309)             | 2,174,697          | 2,174,697          | 2,174,697           | 2,174,697         |                    |                    |  |                | 42,114,290           |
| 303.00         | INTANGIBLE PLANT   | 465,698               | 285,599            | (10,980)            | 285,599            | (10,980)              | 153,712            | 153,712            | 153,712             | 153,712           |                    |                    |  |                | 869,029              |
| 303.10         | INTANGIBLE PLANT - CLOUD SOFTWARE                          |                       |                    |                     |                    |                       |                    |                    |                     |                   |                    |                    |  |                |                      |
|                | <b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b> | <b>37,440,197</b>     | <b>3,465,305</b>   | <b>(218,289)</b>    | <b>3,465,305</b>   | <b>0</b>              | <b>0</b>           | <b>0</b>           | <b>0</b>            | <b>2,328,410</b>  | <b>0</b>           | <b>0</b>           | <b>0</b>   | <b>0</b>       | <b>43,018,623</b>    |
|                | <b>TOTAL GAS PLANT IN SERVICE</b>                          | <b>1,608,131,568</b>  | <b>79,733,897</b>  | <b>(23,927,432)</b> | <b>79,733,897</b>  | <b>(7,486,865)</b>    | <b>528,987</b>     | <b>528,987</b>     | <b>528,987</b>      | <b>89,800,853</b> | <b>(8,623,346)</b> | <b>(8,623,346)</b> | <b>522,130</b>                                     | <b>522,130</b> | <b>1,708,053,764</b> |

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## DETAILED DEPRECIATION CALCULATIONS

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 350.20 LEASEHOLDS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0             |                         |                              |                               |                                |                     |                          |
| 1962                                | 124,975.90              | 100,818                      | 124,976                       |                                |                     |                          |
| 1963                                | 91,584.82               | 73,464                       | 91,585                        |                                |                     |                          |
| 1965                                | 31,091.54               | 24,662                       | 31,092                        |                                |                     |                          |
| 1966                                | 25,938.20               | 20,460                       | 25,938                        |                                |                     |                          |
| 1967                                | 17,246.52               | 13,530                       | 17,247                        |                                |                     |                          |
| 1968                                | 9,422.48                | 7,352                        | 9,422                         |                                |                     |                          |
| 1970                                | 1,731.02                | 1,336                        | 1,731                         |                                |                     |                          |
| 1971                                | 5,061.70                | 3,885                        | 5,062                         |                                |                     |                          |
| 1972                                | 10,163.31               | 7,757                        | 10,163                        |                                |                     |                          |
| 1973                                | 32.00                   | 24                           | 32                            |                                |                     |                          |
| 1978                                | 4,355.33                | 3,205                        | 4,355                         |                                |                     |                          |
| 1979                                | 21.00                   | 15                           | 21                            |                                |                     |                          |
| 1982                                | 17.50                   | 13                           | 18                            |                                |                     |                          |
| 1984                                | 80.00                   | 56                           | 80                            |                                |                     |                          |
| 1987                                | 2,557.45                | 1,757                        | 2,557                         |                                |                     |                          |
| 1988                                | 51,660.10               | 35,168                       | 51,660                        |                                |                     |                          |
| 2023                                | 1,102.92                | 87                           | 1,103                         |                                |                     |                          |
|                                     | 377,041.79              | 293,589                      | 377,042                       |                                |                     |                          |

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 350.40 RIGHTS OF WAY

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 75-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1983   | 107.46                  | 76                           | 80                            | 27                             | 16.62               | 2                        |
| 1985   | 19.99                   | 14                           | 15                            | 5                              | 16.75               |                          |
| 1987   | 72,698.14               | 49,940                       | 52,743                        | 19,955                         | 16.87               | 1,183                    |
| 2008   | 113,969.40              | 55,388                       | 58,498                        | 55,471                         | 17.43               | 3,183                    |
| 2023   | 548.02                  | 43                           | 45                            | 503                            | 17.49               | 29                       |
|  | 187,343.01              | 105,461                      | 111,381                       | 75,962                         |                     | 4,397                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.3 2.35                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 351.10 WELL STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 70-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1985   | 18,793.37               | 14,504                       | 17,735                        | 2,938                          | 16.46               | 178                      |
| 2023   | 55.14                   | 5                            | 6                             | 55                             | 17.49               | 3                        |
|  | 18,848.51               | 14,509                       | 17,741                        | 2,992                          |                     | 181                      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 16.5 0.96                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 351.20 COMPRESSOR STATION STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 70-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1962   | 33,559.82               | 30,364                       | 36,916                        |                                |                     |                          |
| 1965   | 119,624.47              | 106,034                      | 131,587                       |                                |                     |                          |
| 1966   | 24,968.19               | 21,980                       | 27,425                        | 40                             | 13.40               | 3                        |
| 1967   | 2,897.65                | 2,534                        | 3,162                         | 25                             | 13.67               | 2                        |
| 1992   | 26,529.22               | 19,114                       | 23,848                        | 5,334                          | 16.94               | 315                      |
| 1993   | 39,415.83               | 28,074                       | 35,028                        | 8,329                          | 16.99               | 490                      |
| 2018   | 154,723.31              | 46,082                       | 57,497                        | 112,699                        | 17.48               | 6,447                    |
| 2023   | 1,178.56                | 102                          | 127                           | 1,169                          | 17.49               | 67                       |
|  | 402,897.05              | 254,284                      | 315,590                       | 127,597                        |                     | 7,324                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.4 1.82                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 351.30 MEASURING AND REGULATING STATION STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 70-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1962   | 15,161.75               | 13,718                       | 16,678                        |                                |                     |                          |
| 1983   | 38,977.53               | 30,580                       | 42,875                        |                                |                     |                          |
| 1991   | 54,531.00               | 39,721                       | 59,984                        |                                |                     |                          |
| 2023   | 318.82                  | 28                           | 351                           |                                |                     |                          |
|  | 108,989.10              | 84,047                       | 119,888                       |                                |                     |                          |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 0.0 0.00                 |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 351.40 OTHER STRUCTURES

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1962                                | 192,029.15              | 173,745                      | 183,740                       | 27,492                         | 12.13               | 2,266                    |
| 1963                                | 231,214.41              | 207,787                      | 219,740                       | 34,596                         | 12.46               | 2,777                    |
| 1965                                | 310,083.34              | 274,855                      | 290,666                       | 50,426                         | 13.10               | 3,849                    |
| 1966                                | 251,550.41              | 221,447                      | 234,186                       | 42,519                         | 13.40               | 3,173                    |
| 1967                                | 325,518.58              | 284,705                      | 301,083                       | 56,987                         | 13.67               | 4,169                    |
| 1968                                | 16,605.75               | 14,428                       | 15,258                        | 3,008                          | 13.93               | 216                      |
| 1969                                | 46,363.97               | 40,018                       | 42,320                        | 8,680                          | 14.18               | 612                      |
| 1970                                | 89,796.23               | 77,006                       | 81,436                        | 17,340                         | 14.41               | 1,203                    |
| 1971                                | 140,760.94              | 119,941                      | 126,841                       | 27,996                         | 14.62               | 1,915                    |
| 1972                                | 17,742.08               | 15,023                       | 15,887                        | 3,629                          | 14.81               | 245                      |
| 1973                                | 16,568.86               | 13,938                       | 14,740                        | 3,486                          | 15.00               | 232                      |
| 1974                                | 5,812.92                | 4,858                        | 5,137                         | 1,257                          | 15.17               | 83                       |
| 1975                                | 26,140.48               | 21,711                       | 22,960                        | 5,795                          | 15.32               | 378                      |
| 1976                                | 21,529.74               | 17,763                       | 18,785                        | 4,898                          | 15.47               | 317                      |
| 1977                                | 9,641.18                | 7,901                        | 8,356                         | 2,249                          | 15.61               | 144                      |
| 1978                                | 34,285.15               | 27,907                       | 29,512                        | 8,202                          | 15.74               | 521                      |
| 1979                                | 93,224.76               | 75,355                       | 79,690                        | 22,857                         | 15.86               | 1,441                    |
| 1980                                | 59,881.55               | 48,053                       | 50,817                        | 15,053                         | 15.98               | 942                      |
| 1981                                | 113,107.45              | 90,120                       | 95,304                        | 29,114                         | 16.08               | 1,811                    |
| 1982                                | 87,063.36               | 68,833                       | 72,793                        | 22,977                         | 16.19               | 1,419                    |
| 1983                                | 44,040.26               | 34,552                       | 36,540                        | 11,904                         | 16.28               | 731                      |
| 1984                                | 79,118.16               | 61,560                       | 65,101                        | 21,929                         | 16.38               | 1,339                    |
| 1985                                | 13,442.97               | 10,375                       | 10,972                        | 3,815                          | 16.46               | 232                      |
| 1986                                | 145,836.38              | 111,553                      | 117,970                       | 42,450                         | 16.55               | 2,565                    |
| 1987                                | 769.18                  | 583                          | 617                           | 229                            | 16.62               | 14                       |
| 1988                                | 40,953.20               | 30,754                       | 32,523                        | 12,526                         | 16.70               | 750                      |
| 1990                                | 10,859.20               | 7,995                        | 8,455                         | 3,490                          | 16.83               | 207                      |
| 1991                                | 11,226.37               | 8,178                        | 8,648                         | 3,701                          | 16.89               | 219                      |
| 1993                                | 12,827.20               | 9,136                        | 9,662                         | 4,448                          | 16.99               | 262                      |
| 1995                                | 104,078.35              | 72,307                       | 76,467                        | 38,019                         | 17.08               | 2,226                    |
| 1996                                | 7,744.20                | 5,308                        | 5,613                         | 2,906                          | 17.12               | 170                      |
| 1999                                | 12,091.33               | 7,921                        | 8,377                         | 4,923                          | 17.23               | 286                      |
| 2002                                | 213.74                  | 133                          | 141                           | 94                             | 17.31               | 5                        |
| 2009                                | 70,346.08               | 36,409                       | 38,503                        | 38,878                         | 17.42               | 2,232                    |
| 2015                                | 541,559.27              | 209,692                      | 221,755                       | 373,960                        | 17.47               | 21,406                   |
| 2017                                | 473,943.25              | 156,589                      | 165,597                       | 355,741                        | 17.47               | 20,363                   |
| 2019                                | 11,246.63               | 2,961                        | 3,131                         | 9,240                          | 17.48               | 529                      |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 351.40 OTHER STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 70-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 2020   | 171,716.61              | 38,671                       | 40,896                        | 147,992                        | 17.48               | 8,466                    |
| 2022   | 2,532,981.94            | 348,452                      | 368,497                       | 2,417,783                      | 17.49               | 138,238                  |
| 2023   | 18,699.64               | 1,625                        | 1,718                         | 18,852                         | 17.49               | 1,078                    |
|  | 6,392,614.27            | 2,960,148                    | 3,130,434                     | 3,901,442                      |                     | 229,031                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.0 3.58                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 352.00 WELLS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 65-S4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1962   | 718,267.29              | 676,471                      | 790,094                       |                                |                     |                          |
| 1963   | 1,204,079.26            | 1,127,351                    | 1,324,487                     |                                |                     |                          |
| 1965   | 674,561.50              | 623,844                      | 742,018                       |                                |                     |                          |
| 1966   | 335,303.99              | 308,102                      | 368,834                       |                                |                     |                          |
| 1967   | 369,889.89              | 337,587                      | 406,879                       |                                |                     |                          |
| 1968   | 866,352.02              | 785,242                      | 952,987                       |                                |                     |                          |
| 1970   | 140,609.76              | 125,617                      | 154,671                       |                                |                     |                          |
| 1971   | 570,523.13              | 505,857                      | 627,575                       |                                |                     |                          |
| 1972   | 513,045.81              | 451,356                      | 564,350                       |                                |                     |                          |
| 1973   | 23,216.31               | 20,264                       | 25,529                        | 9                              | 12.84               | 1                        |
| 1974   | 58,339.67               | 50,498                       | 63,618                        | 556                            | 13.17               | 42                       |
| 1975   | 176,936.10              | 151,893                      | 191,356                       | 3,274                          | 13.48               | 243                      |
| 1976   | 23,445.09               | 19,950                       | 25,133                        | 657                            | 13.80               | 48                       |
| 1978   | 1,185,167.44            | 990,709                      | 1,248,101                     | 55,583                         | 14.39               | 3,863                    |
| 1979   | 214,896.99              | 177,997                      | 224,242                       | 12,145                         | 14.67               | 828                      |
| 1980   | 17,584.41               | 14,425                       | 18,173                        | 1,170                          | 14.95               | 78                       |
| 1981   | 378,392.45              | 307,416                      | 387,284                       | 28,948                         | 15.21               | 1,903                    |
| 1982   | 120,662.11              | 97,083                       | 122,306                       | 10,422                         | 15.45               | 675                      |
| 1983   | 2,146,028.37            | 1,709,546                    | 2,153,695                     | 206,936                        | 15.68               | 13,197                   |
| 1985   | 1,621,104.19            | 1,264,995                    | 1,593,648                     | 189,567                        | 16.10               | 11,774                   |
| 1987   | 1,270,750.87            | 970,664                      | 1,222,848                     | 174,978                        | 16.45               | 10,637                   |
| 1990   | 209,672.91              | 154,898                      | 195,141                       | 35,499                         | 16.85               | 2,107                    |
| 1993   | 47,280.50               | 33,685                       | 42,437                        | 9,572                          | 17.13               | 559                      |
| 1994   | 61,753.35               | 43,430                       | 54,713                        | 13,216                         | 17.20               | 768                      |
| 1996   | 14,239.00               | 9,743                        | 12,274                        | 3,389                          | 17.31               | 196                      |
| 1997   | 798,372.20              | 538,474                      | 678,372                       | 199,837                        | 17.35               | 11,518                   |
| 1998   | 10,805.26               | 7,178                        | 9,043                         | 2,843                          | 17.38               | 164                      |
| 2013   | 262,885.63              | 114,672                      | 144,464                       | 144,710                        | 17.50               | 8,269                    |
| 2017   | 6,022.70                | 1,987                        | 2,503                         | 4,122                          | 17.50               | 236                      |
| 2019   | 499,000.98              | 131,259                      | 165,361                       | 383,540                        | 17.50               | 21,917                   |
| 2022   | 5,275,210.67            | 725,341                      | 913,789                       | 4,888,943                      | 17.50               | 279,368                  |
| 2023   | 2,647,587.60            | 229,930                      | 289,667                       | 2,622,679                      | 17.50               | 149,867                  |
| 2024   | 8,365,110.05            | 255,621                      | 322,033                       | 8,879,588                      | 17.50               | 507,405                  |
|  | 30,827,097.50           | 12,963,085                   | 16,037,625                    | 17,872,182                     |                     | 1,025,663                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.4 3.33                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 352.30 NONRECOVERABLE NATURAL GAS

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

| YEAR<br>(1)                       | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. SQUARE   |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0           |                         |                              |                               |                                |                     |                          |
| 1961                              | 47,422.51               | 47,423                       | 47,423                        |                                |                     |                          |
| 1962                              | 101,780.00              | 101,780                      | 101,780                       |                                |                     |                          |
| 1963                              | 113,744.00              | 113,744                      | 113,744                       |                                |                     |                          |
| 1964                              | 115,751.00              | 115,751                      | 115,751                       |                                |                     |                          |
| 1965                              | 105,575.00              | 105,575                      | 105,575                       |                                |                     |                          |
| 1966                              | 13,709.00               | 13,709                       | 13,709                        |                                |                     |                          |
| 1968                              | 2,026.00                | 2,026                        | 2,026                         |                                |                     |                          |
| 1969                              | 1,979,672.00            | 1,979,672                    | 1,979,672                     |                                |                     |                          |
| 1970                              | 21,079.00               | 21,079                       | 21,079                        |                                |                     |                          |
| 1971                              | 320,442.00              | 320,442                      | 320,442                       |                                |                     |                          |
| 1972                              | 209,997.00              | 209,997                      | 209,997                       |                                |                     |                          |
| 1973                              | 191,815.00              | 191,815                      | 191,815                       |                                |                     |                          |
| 1974                              | 149,433.00              | 149,433                      | 149,433                       |                                |                     |                          |
| 1975                              | 93,375.00               | 92,441                       | 93,375                        |                                |                     |                          |
| 1977                              | 215,111.00              | 204,355                      | 215,111                       |                                |                     |                          |
| 1982                              | 413,439.00              | 351,423                      | 413,439                       |                                |                     |                          |
| 1983                              | 5,549.51                | 4,606                        | 5,550                         |                                |                     |                          |
| 2012                              | 1,299,210.33            | 541,342                      | 907,073                       | 392,137                        | 17.50               | 22,408                   |
| 2023                              | 15,839.88               | 1,251                        | 2,096                         | 13,744                         | 17.50               | 785                      |
|                                   | 5,414,970.23            | 4,567,864                    | 5,009,090                     | 405,880                        |                     | 23,193                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.5 0.43

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 353.00 LINES

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

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 50-S1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -25             |                         |                              |                               |                                |                     |                          |
| 1962                                  | 21,202.85               | 21,659                       | 26,504                        |                                |                     |                          |
| 1963                                  | 79,270.89               | 80,558                       | 99,089                        |                                |                     |                          |
| 1965                                  | 93,733.64               | 94,287                       | 117,167                       |                                |                     |                          |
| 1966                                  | 67,528.15               | 67,580                       | 84,410                        |                                |                     |                          |
| 1967                                  | 160,216.37              | 159,503                      | 200,270                       |                                |                     |                          |
| 1968                                  | 116,353.63              | 115,222                      | 145,442                       |                                |                     |                          |
| 1969                                  | 1,396.69                | 1,376                        | 1,746                         |                                |                     |                          |
| 1970                                  | 135,676.00              | 132,930                      | 169,595                       |                                |                     |                          |
| 1971                                  | 600,500.58              | 585,195                      | 750,626                       |                                |                     |                          |
| 1972                                  | 2,668.28                | 2,586                        | 3,335                         |                                |                     |                          |
| 1973                                  | 313,834.36              | 302,462                      | 392,293                       |                                |                     |                          |
| 1974                                  | 51,622.42               | 49,478                       | 64,528                        |                                |                     |                          |
| 1975                                  | 67,041.85               | 63,877                       | 83,802                        |                                |                     |                          |
| 1976                                  | 62,460.41               | 59,163                       | 78,076                        |                                |                     |                          |
| 1977                                  | 32,284.82               | 30,397                       | 40,356                        |                                |                     |                          |
| 1978                                  | 307,522.23              | 287,741                      | 384,403                       |                                |                     |                          |
| 1979                                  | 269,047.68              | 250,113                      | 336,310                       |                                |                     |                          |
| 1980                                  | 241,933.32              | 223,410                      | 302,417                       |                                |                     |                          |
| 1981                                  | 20,697.44               | 18,986                       | 25,872                        |                                |                     |                          |
| 1982                                  | 84,944.41               | 77,360                       | 106,181                       |                                |                     |                          |
| 1983                                  | 724,068.19              | 654,666                      | 905,085                       |                                |                     |                          |
| 1984                                  | 459,718.17              | 412,563                      | 574,648                       |                                |                     |                          |
| 1985                                  | 183,031.10              | 162,964                      | 228,789                       |                                |                     |                          |
| 1986                                  | 581,559.24              | 513,539                      | 726,949                       |                                |                     |                          |
| 1987                                  | 603,297.33              | 528,353                      | 751,129                       | 2,993                          | 13.49               | 222                      |
| 1988                                  | 152,290.18              | 132,209                      | 187,954                       | 2,409                          | 13.64               | 177                      |
| 1989                                  | 840,483.18              | 722,731                      | 1,027,465                     | 23,139                         | 13.80               | 1,677                    |
| 1990                                  | 1,070,176.72            | 911,470                      | 1,295,784                     | 41,937                         | 13.95               | 3,006                    |
| 1991                                  | 1,034,566.81            | 872,192                      | 1,239,945                     | 53,264                         | 14.10               | 3,778                    |
| 1992                                  | 205,051.12              | 171,077                      | 243,210                       | 13,104                         | 14.24               | 920                      |
| 1993                                  | 1,216,214.11            | 1,003,209                    | 1,426,204                     | 94,064                         | 14.39               | 6,537                    |
| 1994                                  | 329,462.76              | 268,607                      | 381,863                       | 29,965                         | 14.53               | 2,062                    |
| 1996                                  | 209,329.14              | 166,330                      | 236,462                       | 25,199                         | 14.81               | 1,701                    |
| 1998                                  | 493,617.50              | 381,104                      | 541,793                       | 75,229                         | 15.08               | 4,989                    |
| 1999                                  | 638,814.03              | 485,571                      | 690,308                       | 108,210                        | 15.21               | 7,114                    |
| 2000                                  | 801,841.99              | 599,387                      | 852,114                       | 150,188                        | 15.34               | 9,791                    |
| 2001                                  | 693,588.12              | 509,137                      | 723,811                       | 143,174                        | 15.47               | 9,255                    |
| 2002                                  | 328,547.16              | 236,653                      | 336,436                       | 74,248                         | 15.59               | 4,763                    |
| 2003                                  | 461,300.25              | 325,551                      | 462,817                       | 113,808                        | 15.71               | 7,244                    |
| 2004                                  | 343,929.97              | 237,393                      | 337,488                       | 92,424                         | 15.83               | 5,839                    |
| 2005                                  | 576,661.56              | 388,540                      | 552,365                       | 168,462                        | 15.95               | 10,562                   |
| 2006                                  | 80,300.86               | 52,739                       | 74,976                        | 25,400                         | 16.06               | 1,582                    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 353.00 LINES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 50-S1.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -25                                    |                         |                              |                               |                                |                     |                          |
| 2008   | 908,050.94              | 562,606                      | 799,824                       | 335,240                        | 16.27               | 20,605                   |
| 2010   | 63,605.76               | 36,767                       | 52,270                        | 27,237                         | 16.46               | 1,655                    |
| 2011   | 43,739.28               | 24,271                       | 34,505                        | 20,169                         | 16.56               | 1,218                    |
| 2012   | 716,850.53              | 380,486                      | 540,915                       | 355,148                        | 16.64               | 21,343                   |
| 2013   | 106,878.51              | 53,916                       | 76,649                        | 56,949                         | 16.73               | 3,404                    |
| 2014   | 55,113.00               | 26,268                       | 37,344                        | 31,547                         | 16.81               | 1,877                    |
| 2015   | 2,616,587.55            | 1,169,909                    | 1,663,191                     | 1,607,543                      | 16.88               | 95,234                   |
| 2016   | 218,991.25              | 90,922                       | 129,259                       | 144,480                        | 16.95               | 8,524                    |
| 2017   | 488,128.65              | 185,763                      | 264,088                       | 346,073                        | 17.02               | 20,333                   |
| 2018   | 48,759.88               | 16,745                       | 23,805                        | 37,145                         | 17.08               | 2,175                    |
| 2019   | 1,552,938.85            | 470,269                      | 668,554                       | 1,272,620                      | 17.14               | 74,249                   |
| 2021   | 80,419.11               | 16,924                       | 24,060                        | 76,464                         | 17.24               | 4,435                    |
| 2022   | 687,989.20              | 108,694                      | 154,524                       | 705,462                        | 17.28               | 40,825                   |
| 2023   | 2,655,004.13            | 264,505                      | 376,032                       | 2,942,723                      | 17.32               | 169,903                  |
| 2024   | 8,964,212.51            | 313,859                      | 446,195                       | 10,759,071                     | 17.35               | 620,119                  |
|  | 33,965,054.66           | 16,081,772                   | 22,501,232                    | 19,955,086                     |                     | 1,167,118                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.1 3.44                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 354.00 COMPRESSOR STATION EQUIPMENT

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 50-R3 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1962                                | 14,314.35               | 14,001                       | 15,746                        |                                |                     |                          |
| 1965                                | 98,707.05               | 94,720                       | 108,578                       |                                |                     |                          |
| 1966                                | 630,515.20              | 600,872                      | 693,567                       |                                |                     |                          |
| 1967                                | 16,208.45               | 15,342                       | 17,829                        |                                |                     |                          |
| 1968                                | 5,076.76                | 4,771                        | 5,584                         |                                |                     |                          |
| 1971                                | 36,348.63               | 33,376                       | 39,983                        |                                |                     |                          |
| 1973                                | 4,395.26                | 3,969                        | 4,835                         |                                |                     |                          |
| 1984                                | 30,991.15               | 25,085                       | 34,090                        |                                |                     |                          |
| 1985                                | 3,709.48                | 2,969                        | 4,080                         |                                |                     |                          |
| 1986                                | 5,916.40                | 4,682                        | 6,508                         |                                |                     |                          |
| 1987                                | 91,907.34               | 71,895                       | 101,098                       |                                |                     |                          |
| 1990                                | 122,654.42              | 92,585                       | 134,920                       |                                |                     |                          |
| 1991                                | 149,097.83              | 111,136                      | 164,008                       |                                |                     |                          |
| 1992                                | 11,993.19               | 8,827                        | 13,193                        |                                |                     |                          |
| 1994                                | 72,774.07               | 52,154                       | 80,051                        |                                |                     |                          |
| 1995                                | 113,718.08              | 80,367                       | 125,090                       |                                |                     |                          |
| 1998                                | 68,169.13               | 46,012                       | 74,986                        |                                |                     |                          |
| 1999                                | 25,999.29               | 17,260                       | 28,294                        | 305                            | 15.86               | 19                       |
| 2008                                | 496,504.37              | 267,578                      | 438,637                       | 107,518                        | 16.72               | 6,431                    |
| 2010                                | 270,788.02              | 136,119                      | 223,138                       | 74,729                         | 16.85               | 4,435                    |
| 2011                                | 482,770.28              | 233,008                      | 381,966                       | 149,081                        | 16.91               | 8,816                    |
| 2012                                | 41,038.24               | 18,949                       | 31,063                        | 14,079                         | 16.96               | 830                      |
| 2015                                | 19,984.04               | 7,782                        | 12,757                        | 9,225                          | 17.10               | 539                      |
| 2016                                | 657,597.09              | 237,717                      | 389,686                       | 333,671                        | 17.14               | 19,467                   |
| 2017                                | 70,339.27               | 23,316                       | 38,222                        | 39,151                         | 17.18               | 2,279                    |
| 2018                                | 221.19                  | 66                           | 108                           | 135                            | 17.21               | 8                        |
| 2023                                | 10,594.58               | 922                          | 1,511                         | 10,143                         | 17.34               | 585                      |
| 2024                                | 1,682,999.88            | 51,836                       | 84,974                        | 1,766,326                      | 17.36               | 101,747                  |
|                                     | 5,235,333.04            | 2,257,316                    | 3,254,502                     | 2,504,364                      |                     | 145,156                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.3 2.77

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 355.00 MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 60-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10             |                         |                              |                               |                                |                     |                          |
| 1962                                  | 14,416.58               | 12,906                       | 14,728                        | 1,130                          | 10.96               | 103                      |
| 1963                                  | 97,207.75               | 86,574                       | 98,799                        | 8,130                          | 11.18               | 727                      |
| 1965                                  | 101,637.36              | 89,525                       | 102,166                       | 9,635                          | 11.63               | 828                      |
| 1966                                  | 17,020.05               | 14,905                       | 17,010                        | 1,712                          | 11.86               | 144                      |
| 1967                                  | 25,848.59               | 22,506                       | 25,684                        | 2,749                          | 12.08               | 228                      |
| 1968                                  | 31,555.83               | 27,309                       | 31,165                        | 3,546                          | 12.31               | 288                      |
| 1969                                  | 75,141.55               | 64,632                       | 73,758                        | 8,898                          | 12.53               | 710                      |
| 1970                                  | 26,108.76               | 22,321                       | 25,473                        | 3,247                          | 12.74               | 255                      |
| 1971                                  | 431.30                  | 366                          | 418                           | 56                             | 12.95               | 4                        |
| 1973                                  | 81,922.66               | 68,704                       | 78,405                        | 11,710                         | 13.36               | 876                      |
| 1975                                  | 52,345.56               | 43,312                       | 49,428                        | 8,152                          | 13.75               | 593                      |
| 1977                                  | 533.13                  | 435                          | 496                           | 90                             | 14.11               | 6                        |
| 1978                                  | 14,706.15               | 11,915                       | 13,597                        | 2,580                          | 14.28               | 181                      |
| 1979                                  | 2,564.93                | 2,063                        | 2,354                         | 467                            | 14.44               | 32                       |
| 1980                                  | 2,848.05                | 2,274                        | 2,595                         | 538                            | 14.60               | 37                       |
| 1981                                  | 2,558.25                | 2,027                        | 2,313                         | 501                            | 14.75               | 34                       |
| 1982                                  | 43,887.73               | 34,506                       | 39,378                        | 8,899                          | 14.89               | 598                      |
| 1983                                  | 7,519.28                | 5,864                        | 6,692                         | 1,579                          | 15.03               | 105                      |
| 1984                                  | 68,204.60               | 52,758                       | 60,208                        | 14,817                         | 15.16               | 977                      |
| 1986                                  | 34,926.17               | 26,555                       | 30,305                        | 8,114                          | 15.40               | 527                      |
| 1987                                  | 642,993.12              | 484,502                      | 552,916                       | 154,376                        | 15.51               | 9,953                    |
| 1989                                  | 77,707.80               | 57,455                       | 65,568                        | 19,911                         | 15.71               | 1,267                    |
| 1991                                  | 1,393.81                | 1,009                        | 1,151                         | 382                            | 15.90               | 24                       |
| 1992                                  | 37,310.34               | 26,731                       | 30,506                        | 10,535                         | 15.98               | 659                      |
| 1997                                  | 247,523.60              | 166,382                      | 189,876                       | 82,400                         | 16.35               | 5,040                    |
| 1999                                  | 18,689.50               | 12,186                       | 13,907                        | 6,651                          | 16.47               | 404                      |
| 2002                                  | 6,237.22                | 3,855                        | 4,399                         | 2,462                          | 16.63               | 148                      |
| 2003                                  | 371,404.32              | 224,916                      | 256,675                       | 151,870                        | 16.68               | 9,105                    |
| 2004                                  | 0.20                    |                              |                               |                                |                     |                          |
| 2012                                  | 140,776.04              | 64,376                       | 73,466                        | 81,388                         | 17.02               | 4,782                    |
| 2013                                  | 368,129.84              | 160,195                      | 182,815                       | 222,128                        | 17.05               | 13,028                   |
| 2015                                  | 222.14                  | 86                           | 98                            | 146                            | 17.10               | 9                        |
| 2018                                  | 65,763.70               | 19,553                       | 22,314                        | 50,026                         | 17.17               | 2,914                    |
| 2020                                  | 844,671.15              | 189,526                      | 216,288                       | 712,850                        | 17.21               | 41,421                   |
| 2023                                  | 10,339.26               | 892                          | 1,018                         | 10,355                         | 17.27               | 600                      |
|                                       | 3,534,546.32            | 2,003,121                    | 2,285,969                     | 1,602,032                      |                     | 96,607                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6 2.73



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 356.00 PURIFICATION EQUIPMENT

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

| YEAR                                | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-------------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                                 | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| INTERIM SURVIVOR CURVE.. IOWA 65-R4 |                  |                       |                        |                         |              |                   |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -5            |                  |                       |                        |                         |              |                   |
| 1962                                | 73,316.51        | 65,117                | 76,982                 |                         |              |                   |
| 1963                                | 430,713.80       | 379,731               | 452,249                |                         |              |                   |
| 1965                                | 178,933.21       | 155,320               | 187,880                |                         |              |                   |
| 1966                                | 744,939.96       | 641,573               | 782,187                |                         |              |                   |
| 1967                                | 277,973.85       | 237,479               | 291,873                |                         |              |                   |
| 1969                                | 21,261.76        | 17,871                | 22,325                 |                         |              |                   |
| 1971                                | 22,388.03        | 18,522                | 23,507                 |                         |              |                   |
| 1972                                | 34,050.24        | 27,950                | 35,753                 |                         |              |                   |
| 1973                                | 14,096.66        | 11,483                | 14,801                 |                         |              |                   |
| 1975                                | 4,609.52         | 3,698                 | 4,840                  |                         |              |                   |
| 1976                                | 49,392.49        | 39,324                | 51,862                 |                         |              |                   |
| 1977                                | 48,056.27        | 37,973                | 50,459                 |                         |              |                   |
| 1979                                | 1,803.32         | 1,403                 | 1,893                  |                         |              |                   |
| 1980                                | 597,555.77       | 461,314               | 627,434                |                         |              |                   |
| 1981                                | 26,556.45        | 20,344                | 27,884                 |                         |              |                   |
| 1982                                | 50,321.49        | 38,237                | 52,838                 |                         |              |                   |
| 1983                                | 75,032.93        | 56,544                | 78,785                 |                         |              |                   |
| 1984                                | 1,663,268.27     | 1,242,883             | 1,746,432              |                         |              |                   |
| 1985                                | 25,666.69        | 19,013                | 26,950                 |                         |              |                   |
| 1986                                | 830.89           | 610                   | 872                    |                         |              |                   |
| 1987                                | 307,011.91       | 223,259               | 320,295                | 2,068                   | 16.26        | 127               |
| 1988                                | 18,809.02        | 13,547                | 19,435                 | 314                     | 16.36        | 19                |
| 1989                                | 57,551.90        | 41,044                | 58,883                 | 1,546                   | 16.45        | 94                |
| 1990                                | 23,160.61        | 16,346                | 23,451                 | 868                     | 16.54        | 52                |
| 1991                                | 841,856.82       | 587,641               | 843,051                | 40,899                  | 16.63        | 2,459             |
| 1992                                | 89,504.47        | 61,766                | 88,612                 | 5,368                   | 16.71        | 321               |
| 1993                                | 9,295.12         | 6,339                 | 9,094                  | 666                     | 16.78        | 40                |
| 1994                                | 33,387.45        | 22,489                | 32,264                 | 2,793                   | 16.85        | 166               |
| 1995                                | 182,675.66       | 121,467               | 174,261                | 17,548                  | 16.91        | 1,038             |
| 1996                                | 740,386.67       | 485,599               | 696,657                | 80,749                  | 16.97        | 4,758             |
| 1998                                | 184,547.05       | 117,524               | 168,604                | 25,170                  | 17.07        | 1,475             |
| 2002                                | 7,558.89         | 4,486                 | 6,436                  | 1,501                   | 17.23        | 87                |
| 2004                                | 78,309.64        | 44,525                | 63,877                 | 18,348                  | 17.29        | 1,061             |
| 2005                                | 196,261.55       | 109,009               | 156,388                | 49,687                  | 17.31        | 2,870             |
| 2007                                | 30,583.78        | 16,107                | 23,108                 | 9,005                   | 17.35        | 519               |
| 2010                                | 191,752.60       | 91,449                | 131,196                | 70,144                  | 17.40        | 4,031             |
| 2011                                | 654,372.23       | 299,743               | 430,022                | 257,069                 | 17.42        | 14,757            |
| 2013                                | 80,363.15        | 33,514                | 48,080                 | 36,301                  | 17.44        | 2,081             |
| 2014                                | 69,182.59        | 27,273                | 39,127                 | 33,515                  | 17.45        | 1,921             |
| 2015                                | 136,559.40       | 50,544                | 72,512                 | 70,875                  | 17.45        | 4,062             |
| 2016                                | 1,684,684.69     | 578,737               | 830,276                | 938,643                 | 17.46        | 53,760            |
| 2019                                | 1,852,258.40     | 464,844               | 666,882                | 1,277,989               | 17.48        | 73,111            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 356.00 PURIFICATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 65-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 2020   | 61,135.61               | 13,142                       | 18,854                        | 45,338                         | 17.48               | 2,594                    |
| 2021   | 279,011.39              | 48,875                       | 70,118                        | 222,844                        | 17.48               | 12,749                   |
| 2022   | 77,944.43               | 10,235                       | 14,683                        | 67,159                         | 17.49               | 3,840                    |
| 2023   | 649,662.54              | 53,883                       | 77,303                        | 604,843                        | 17.49               | 34,582                   |
| 2024   | 1,964,933.54            | 57,336                       | 82,256                        | 1,980,924                      | 17.49               | 113,260                  |
|  | 14,843,529.22           | 7,077,112                    | 9,723,531                     | 5,862,175                      |                     | 335,834                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.5 2.26                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 357.00 OTHER EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 30-S2.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1987   | 896,143.71              | 763,514                      | 896,144                       |                                |                     |                          |
| 1989   | 5,605.14                | 4,677                        | 5,605                         |                                |                     |                          |
| 1990   | 22,593.73               | 18,640                       | 22,594                        |                                |                     |                          |
| 1991   | 4,624.35                | 3,770                        | 4,624                         |                                |                     |                          |
| 1992   | 38,644.34               | 31,106                       | 38,644                        |                                |                     |                          |
| 2014   | 43,638.24               | 17,725                       | 30,410                        | 13,228                         | 15.16               | 873                      |
| 2023   | 2,966.79                | 239                          | 410                           | 2,557                          | 17.14               | 149                      |
|  | 1,014,216.30            | 839,671                      | 998,431                       | 15,785                         |                     | 1,022                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 15.4                | 0.10                     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 65-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1974                                | 1,476,175.45            | 1,440,613                    | 1,546,992                     | 76,801                         | 6.14                | 12,508                   |
| 1977                                | 14,011.16               | 13,575                       | 14,577                        | 835                            | 6.21                | 134                      |
| 1978                                | 4,040.13                | 3,904                        | 4,192                         | 252                            | 6.23                | 40                       |
| 1979                                | 283,768.01              | 273,473                      | 293,667                       | 18,478                         | 6.25                | 2,956                    |
| 1980                                | 174,228.19              | 167,428                      | 179,791                       | 11,860                         | 6.27                | 1,892                    |
| 1981                                | 3,337,801.98            | 3,197,838                    | 3,433,976                     | 237,606                        | 6.29                | 37,775                   |
| 1982                                | 372,499.73              | 355,749                      | 382,019                       | 27,731                         | 6.31                | 4,395                    |
| 1983                                | 66,947.54               | 63,740                       | 68,447                        | 5,195                          | 6.32                | 822                      |
| 1984                                | 438,809.54              | 416,321                      | 447,063                       | 35,627                         | 6.34                | 5,619                    |
| 1985                                | 258,284.31              | 244,206                      | 262,239                       | 21,874                         | 6.35                | 3,445                    |
| 1987                                | 115,557.25              | 108,418                      | 116,424                       | 10,689                         | 6.38                | 1,675                    |
| 1988                                | 15,500.56               | 14,484                       | 15,554                        | 1,497                          | 6.39                | 234                      |
| 1993                                | 40,887.43               | 37,295                       | 40,049                        | 4,927                          | 6.44                | 765                      |
| 1999                                | 189,211.74              | 165,892                      | 178,142                       | 29,991                         | 6.47                | 4,635                    |
| 2004                                | 288,470.29              | 241,018                      | 258,815                       | 58,502                         | 6.48                | 9,028                    |
| 2005                                | 11,286.89               | 9,310                        | 9,997                         | 2,419                          | 6.49                | 373                      |
| 2009                                | 155,374.57              | 120,447                      | 129,341                       | 41,571                         | 6.49                | 6,405                    |
| 2010                                | 87,980.07               | 66,841                       | 71,777                        | 25,001                         | 6.49                | 3,852                    |
| 2011                                | 52,323.53               | 38,870                       | 41,740                        | 15,816                         | 6.49                | 2,437                    |
| 2013                                | 77,069.92               | 54,146                       | 58,144                        | 26,633                         | 6.50                | 4,097                    |
| 2014                                | 48,273.76               | 32,786                       | 35,207                        | 17,894                         | 6.50                | 2,753                    |
| 2015                                | 1,052,135.87            | 686,887                      | 737,609                       | 419,740                        | 6.50                | 64,575                   |
| 2016                                | 522,355.79              | 325,437                      | 349,468                       | 225,123                        | 6.50                | 34,634                   |
| 2017                                | 8,982.28                | 5,293                        | 5,684                         | 4,197                          | 6.50                | 646                      |
| 2019                                | 1,061,955.63            | 535,399                      | 574,935                       | 593,216                        | 6.50                | 91,264                   |
| 2022                                | 137,774.02              | 42,098                       | 45,206                        | 106,345                        | 6.50                | 16,361                   |
| 2023                                | 30,193.56               | 6,227                        | 6,687                         | 26,526                         | 6.50                | 4,081                    |
|                                     | 10,321,899.20           | 8,667,695                    | 9,307,742                     | 2,046,347                      |                     | 317,401                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 3.08

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 362.10 GAS HOLDERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 55-S3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1974   | 6,335,307.40            | 6,201,708                    | 6,968,838                     |                                |                     |                          |
| 1981   | 10,240,702.07           | 9,844,284                    | 11,217,953                    | 46,819                         | 5.89                | 7,949                    |
| 1993   | 8,252.26                | 7,547                        | 8,600                         | 477                            | 6.30                | 76                       |
| 1995   | 23,685.54               | 21,409                       | 24,396                        | 1,658                          | 6.34                | 262                      |
| 2013   | 379,445.69              | 266,666                      | 303,877                       | 113,513                        | 6.50                | 17,464                   |
| 2015   | 212,443.43              | 138,752                      | 158,114                       | 75,574                         | 6.50                | 11,627                   |
| 2020   | 38,652.56               | 17,394                       | 19,821                        | 22,697                         | 6.50                | 3,492                    |
| 2022   | 869,357.73              | 265,639                      | 302,706                       | 653,588                        | 6.50                | 100,552                  |
| 2023   | 53,124.52               | 10,957                       | 12,486                        | 45,951                         | 6.50                | 7,069                    |
|  | 18,160,971.20           | 16,774,356                   | 19,016,791                    | 960,277                        |                     | 148,491                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 6.5 0.82                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.00 PURIFICATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 55-S2.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1974   | 415,344.34              | 404,991                      | 362,954                       | 93,925                         | 5.65                | 16,624                   |
| 1979   | 28,519.99               | 27,489                       | 24,636                        | 6,736                          | 5.84                | 1,153                    |
| 1981   | 1,005,062.51            | 963,492                      | 863,485                       | 242,084                        | 5.91                | 40,962                   |
| 1990   | 19,580.63               | 18,162                       | 16,277                        | 5,262                          | 6.19                | 850                      |
| 1992   | 11,572.98               | 10,630                       | 9,527                         | 3,203                          | 6.24                | 513                      |
| 1999   | 28,534.57               | 25,057                       | 22,456                        | 8,932                          | 6.37                | 1,402                    |
| 2002   | 31,594.05               | 27,005                       | 24,202                        | 10,551                         | 6.41                | 1,646                    |
| 2003   | 32,437.60               | 27,441                       | 24,593                        | 11,088                         | 6.42                | 1,727                    |
| 2011   | 10,787.44               | 8,016                        | 7,184                         | 4,682                          | 6.48                | 723                      |
| 2012   | 38,114.05               | 27,604                       | 24,739                        | 17,186                         | 6.48                | 2,652                    |
| 2014   | 268,511.23              | 182,537                      | 163,590                       | 131,772                        | 6.49                | 20,304                   |
| 2015   | 55,062.52               | 35,985                       | 32,250                        | 28,319                         | 6.49                | 4,363                    |
| 2022   | 137,000.79              | 41,862                       | 37,517                        | 113,184                        | 6.50                | 17,413                   |
| 2023   | 6,108.50                | 1,260                        | 1,129                         | 5,590                          | 6.50                | 860                      |
|  | 2,088,231.20            | 1,801,531                    | 1,614,539                     | 682,515                        |                     | 111,192                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 6.1 5.32                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.10 LIQUEFACTION EQUIPMENT

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 50-S2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1973                                | 71,613.50               | 69,639                       | 72,382                        | 6,393                          | 5.44                | 1,175                    |
| 1974                                | 1,268,890.97            | 1,231,608                    | 1,280,118                     | 115,662                        | 5.48                | 21,106                   |
| 1975                                | 1,001.05                | 970                          | 1,008                         | 93                             | 5.52                | 17                       |
| 1978                                | 144,378.31              | 138,937                      | 144,409                       | 14,407                         | 5.64                | 2,554                    |
| 1981                                | 3,392,195.92            | 3,239,988                    | 3,367,603                     | 363,813                        | 5.75                | 63,272                   |
| 1982                                | 5,255.41                | 5,005                        | 5,202                         | 579                            | 5.79                | 100                      |
| 1983                                | 278,736.42              | 264,739                      | 275,166                       | 31,444                         | 5.82                | 5,403                    |
| 1985                                | 10,197.42               | 9,624                        | 10,003                        | 1,214                          | 5.89                | 206                      |
| 1986                                | 539,993.53              | 507,953                      | 527,960                       | 66,033                         | 5.92                | 11,154                   |
| 1987                                | 26,923.04               | 25,236                       | 26,230                        | 3,385                          | 5.95                | 569                      |
| 1990                                | 483.84                  | 448                          | 466                           | 66                             | 6.04                | 11                       |
| 1992                                | 469,824.25              | 431,187                      | 448,170                       | 68,637                         | 6.09                | 11,270                   |
| 1995                                | 13,975.15               | 12,619                       | 13,116                        | 2,257                          | 6.17                | 366                      |
| 2000                                | 15,346.61               | 13,368                       | 13,895                        | 2,986                          | 6.29                | 475                      |
| 2005                                | 287,309.01              | 237,491                      | 246,845                       | 69,195                         | 6.38                | 10,846                   |
| 2008                                | 269,992.48              | 213,439                      | 221,846                       | 75,146                         | 6.42                | 11,705                   |
| 2012                                | 82,903.79               | 60,073                       | 62,439                        | 28,755                         | 6.46                | 4,451                    |
| 2013                                | 69,454.43               | 48,862                       | 50,787                        | 25,613                         | 6.47                | 3,959                    |
| 2015                                | 1,138,693.42            | 744,323                      | 773,640                       | 478,923                        | 6.48                | 73,908                   |
| 2020                                | 6,557.88                | 2,951                        | 3,067                         | 4,147                          | 6.50                | 638                      |
| 2022                                | 412,809.75              | 126,137                      | 131,105                       | 322,986                        | 6.50                | 49,690                   |
| 2023                                | 24,956.34               | 5,147                        | 5,350                         | 22,102                         | 6.50                | 3,400                    |
|                                     | 8,531,492.52            | 7,389,744                    | 7,680,807                     | 1,703,835                      |                     | 276,275                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 3.24

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.20 VAPORIZING EQUIPMENT

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 50-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1974                                | 621,864.53              | 599,646                      | 672,587                       | 11,464                         | 5.65                | 2,029                    |
| 1977                                | 9,528.29                | 9,123                        | 10,233                        | 248                            | 5.77                | 43                       |
| 1978                                | 16,922.98               | 16,160                       | 18,126                        | 489                            | 5.81                | 84                       |
| 1979                                | 39,869.29               | 37,968                       | 42,586                        | 1,270                          | 5.85                | 217                      |
| 1980                                | 4,008.76                | 3,808                        | 4,271                         | 139                            | 5.88                | 24                       |
| 1981                                | 2,617,621.26            | 2,479,264                    | 2,780,844                     | 98,539                         | 5.91                | 16,673                   |
| 1984                                | 2,897.33                | 2,719                        | 3,050                         | 137                            | 6.00                | 23                       |
| 1985                                | 6,737.99                | 6,300                        | 7,066                         | 346                            | 6.03                | 57                       |
| 1993                                | 6,586.40                | 5,951                        | 6,675                         | 570                            | 6.20                | 92                       |
| 1996                                | 11,606.08               | 10,304                       | 11,557                        | 1,210                          | 6.25                | 194                      |
| 2003                                | 1,415,457.10            | 1,186,343                    | 1,330,652                     | 226,351                        | 6.33                | 35,758                   |
| 2010                                | 32,609.97               | 24,596                       | 27,588                        | 8,283                          | 6.39                | 1,296                    |
| 2015                                | 62,071.34               | 40,269                       | 45,167                        | 23,111                         | 6.42                | 3,600                    |
| 2020                                | 167,701.78              | 74,979                       | 84,100                        | 100,372                        | 6.44                | 15,586                   |
| 2022                                | 238,090.85              | 72,308                       | 81,103                        | 180,797                        | 6.45                | 28,031                   |
| 2023                                | 15,412.85               | 3,164                        | 3,549                         | 13,405                         | 6.45                | 2,078                    |
|                                     | 5,268,986.80            | 4,572,902                    | 5,129,154                     | 666,731                        |                     | 105,785                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 2.01



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.30 COMPRESSOR EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 40-R2                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 1974   | 254,051.98              | 246,571                      | 258,089                       | 21,368                         | 4.64                | 4,605                    |
| 1977   | 38,660.62               | 37,181                       | 38,918                        | 3,609                          | 4.90                | 737                      |
| 1979   | 433,670.13              | 414,469                      | 433,831                       | 43,206                         | 5.06                | 8,539                    |
| 1981   | 281,860.18              | 267,557                      | 280,056                       | 29,990                         | 5.22                | 5,745                    |
| 1987   | 79,707.27               | 74,004                       | 77,461                        | 10,217                         | 5.61                | 1,821                    |
| 1994   | 13,056.32               | 11,720                       | 12,267                        | 2,095                          | 5.94                | 353                      |
| 2001   | 142,333.04              | 121,458                      | 127,132                       | 29,434                         | 6.16                | 4,778                    |
| 2002   | 25,212.27               | 21,314                       | 22,310                        | 5,423                          | 6.18                | 878                      |
| 2003   | 27,479.32               | 22,997                       | 24,071                        | 6,156                          | 6.20                | 993                      |
| 2008   | 62,932.78               | 49,243                       | 51,543                        | 17,683                         | 6.29                | 2,811                    |
| 2014   | 92,510.65               | 62,418                       | 65,334                        | 36,428                         | 6.36                | 5,728                    |
| 2016   | 193,863.71              | 119,998                      | 125,604                       | 87,646                         | 6.38                | 13,738                   |
| 2019   | 1,378,244.06            | 689,705                      | 721,924                       | 794,144                        | 6.41                | 123,891                  |
| 2020   | 33,540.34               | 15,017                       | 15,719                        | 21,175                         | 6.41                | 3,303                    |
| 2022   | 11.32                   | 3                            | 3                             | 9                              | 6.43                | 1                        |
| 2023   | 8,968.97                | 1,846                        | 1,932                         | 7,934                          | 6.43                | 1,234                    |
|  | 3,066,102.96            | 2,155,501                    | 2,256,194                     | 1,116,519                      |                     | 179,155                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 6.2 5.84                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.40 MEASURING AND REGULATING EQUIPMENT

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

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 55-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10             |                         |                              |                               |                                |                     |                          |
| 1974                                  | 177,210.21              | 169,990                      | 163,690                       | 31,241                         | 5.96                | 5,242                    |
| 1975                                  | 21,511.69               | 20,591                       | 19,828                        | 3,835                          | 5.98                | 641                      |
| 1977                                  | 11,183.76               | 10,654                       | 10,259                        | 2,043                          | 6.03                | 339                      |
| 1978                                  | 3,498.40                | 3,324                        | 3,201                         | 647                            | 6.05                | 107                      |
| 1979                                  | 62,087.00               | 58,861                       | 56,679                        | 11,617                         | 6.06                | 1,917                    |
| 1981                                  | 497,405.37              | 468,948                      | 451,568                       | 95,578                         | 6.10                | 15,669                   |
| 1983                                  | 7,160.66                | 6,711                        | 6,462                         | 1,415                          | 6.13                | 231                      |
| 1985                                  | 22,556.49               | 21,002                       | 20,224                        | 4,588                          | 6.16                | 745                      |
| 1986                                  | 16,967.72               | 15,741                       | 15,158                        | 3,506                          | 6.18                | 567                      |
| 1987                                  | 10,422.38               | 9,634                        | 9,277                         | 2,188                          | 6.19                | 353                      |
| 1988                                  | 5,887.68                | 5,421                        | 5,220                         | 1,256                          | 6.20                | 203                      |
| 1993                                  | 32,080.15               | 28,863                       | 27,793                        | 7,495                          | 6.26                | 1,197                    |
| 1997                                  | 22,858.05               | 20,075                       | 19,331                        | 5,813                          | 6.30                | 923                      |
| 1998                                  | 96,256.29               | 83,934                       | 80,823                        | 25,059                         | 6.31                | 3,971                    |
| 2000                                  | 6,254.98                | 5,370                        | 5,171                         | 1,709                          | 6.32                | 270                      |
| 2001                                  | 24,452.07               | 20,808                       | 20,037                        | 6,860                          | 6.33                | 1,084                    |
| 2005                                  | 50,552.78               | 41,219                       | 39,691                        | 15,917                         | 6.35                | 2,507                    |
| 2009                                  | 114,299.02              | 87,592                       | 84,345                        | 41,384                         | 6.37                | 6,497                    |
| 2017                                  | 337,142.17              | 196,721                      | 189,430                       | 181,426                        | 6.40                | 28,348                   |
| 2018                                  | 3,334.95                | 1,815                        | 1,748                         | 1,920                          | 6.41                | 300                      |
| 2019                                  | 32,191.18               | 16,076                       | 15,480                        | 19,930                         | 6.41                | 3,109                    |
| 2021                                  | 170,488.39              | 64,931                       | 62,524                        | 125,013                        | 6.42                | 19,472                   |
| 2023                                  | 5,063.13                | 1,038                        | 1,000                         | 4,569                          | 6.42                | 712                      |
|                                       | 1,730,864.52            | 1,359,319                    | 1,308,939                     | 595,012                        |                     | 94,404                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.3 5.45

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 363.50 OTHER EQUIPMENT

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INTERIM SURVIVOR CURVE.. IOWA 35-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2031   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1973                                | 36,433.88               | 36,181                       | 34,092                        | 5,985                          | 3.40                | 1,760                    |
| 1976                                | 794.57                  | 777                          | 732                           | 142                            | 3.87                | 37                       |
| 1980                                | 338,878.59              | 325,712                      | 306,905                       | 65,861                         | 4.37                | 15,071                   |
| 1981                                | 38,114.11               | 36,483                       | 34,376                        | 7,550                          | 4.48                | 1,685                    |
| 1982                                | 67,755.09               | 64,583                       | 60,854                        | 13,677                         | 4.59                | 2,980                    |
| 1996                                | 62,119.80               | 55,111                       | 51,929                        | 16,403                         | 5.76                | 2,848                    |
| 2000                                | 31,991.60               | 27,530                       | 25,940                        | 9,251                          | 5.96                | 1,552                    |
| 2004                                | 155,892.93              | 128,943                      | 121,498                       | 49,984                         | 6.10                | 8,194                    |
| 2007                                | 40,950.00               | 32,530                       | 30,652                        | 14,393                         | 6.19                | 2,325                    |
| 2008                                | 113,390.64              | 88,653                       | 83,534                        | 41,196                         | 6.21                | 6,634                    |
| 2011                                | 248,853.46              | 183,213                      | 172,634                       | 101,105                        | 6.27                | 16,125                   |
| 2012                                | 841,084.87              | 603,494                      | 568,646                       | 356,547                        | 6.29                | 56,685                   |
| 2014                                | 135,664.53              | 91,441                       | 86,161                        | 63,070                         | 6.32                | 9,979                    |
| 2016                                | 81.80                   | 51                           | 48                            | 42                             | 6.35                | 7                        |
| 2019                                | 120,173.53              | 60,169                       | 56,695                        | 75,496                         | 6.38                | 11,833                   |
| 2020                                | 958,195.91              | 428,658                      | 403,906                       | 650,110                        | 6.39                | 101,739                  |
| 2023                                | 9,359.87                | 1,918                        | 1,807                         | 8,489                          | 6.42                | 1,322                    |
|                                     | 3,199,735.18            | 2,165,447                    | 2,040,409                     | 1,479,300                      |                     | 240,776                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 7.52

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 365.20 LAND RIGHTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0     |                         |                              |                               |                                |                     |                          |
| 1942                        | 3,936.00                | 3,516                        | 2,458                         | 1,478                          | 8.01                | 185                      |
| 1943                        | 139.79                  | 124                          | 87                            | 53                             | 8.35                | 6                        |
| 1948                        | 6.20                    | 5                            | 3                             | 3                              | 10.30               |                          |
| 1950                        | 12,725.42               | 10,823                       | 7,566                         | 5,159                          | 11.21               | 460                      |
| 1953                        | 37,884.82               | 31,449                       | 21,986                        | 15,899                         | 12.74               | 1,248                    |
| 1954                        | 398,664.88              | 328,021                      | 229,319                       | 169,346                        | 13.29               | 12,742                   |
| 1955                        | 39,406.08               | 32,124                       | 22,458                        | 16,948                         | 13.86               | 1,223                    |
| 1957                        | 170.47                  | 136                          | 95                            | 75                             | 15.07               | 5                        |
| 1958                        | 863.62                  | 683                          | 477                           | 387                            | 15.70               | 25                       |
| 1959                        | 15,860.39               | 12,405                       | 8,672                         | 7,188                          | 16.34               | 440                      |
| 1960                        | 126,984.48              | 98,201                       | 68,652                        | 58,332                         | 17.00               | 3,431                    |
| 1961                        | 171,477.22              | 131,077                      | 91,636                        | 79,841                         | 17.67               | 4,518                    |
| 1962                        | 17,780.96               | 13,430                       | 9,389                         | 8,392                          | 18.35               | 457                      |
| 1963                        | 2,640.64                | 1,971                        | 1,378                         | 1,263                          | 19.03               | 66                       |
| 1964                        | 160,282.02              | 118,117                      | 82,575                        | 77,707                         | 19.73               | 3,939                    |
| 1965                        | 247,743.64              | 180,226                      | 125,996                       | 121,748                        | 20.44               | 5,956                    |
| 1966                        | 63,954.90               | 45,920                       | 32,103                        | 31,852                         | 21.15               | 1,506                    |
| 1967                        | 501,342.21              | 355,086                      | 248,240                       | 253,102                        | 21.88               | 11,568                   |
| 1968                        | 51,076.08               | 35,678                       | 24,942                        | 26,134                         | 22.61               | 1,156                    |
| 1969                        | 18,669.93               | 12,855                       | 8,987                         | 9,683                          | 23.36               | 415                      |
| 1970                        | 79.81                   | 54                           | 38                            | 42                             | 24.11               | 2                        |
| 1971                        | 226,741.36              | 151,524                      | 105,930                       | 120,811                        | 24.88               | 4,856                    |
| 1972                        | 27,769.54               | 18,272                       | 12,774                        | 14,996                         | 25.65               | 585                      |
| 1973                        | 68,488.12               | 44,344                       | 31,001                        | 37,487                         | 26.44               | 1,418                    |
| 1974                        | 2,408.39                | 1,534                        | 1,072                         | 1,336                          | 27.23               | 49                       |
| 1976                        | 214,603.60              | 132,052                      | 92,317                        | 122,287                        | 28.85               | 4,239                    |
| 1977                        | 396.76                  | 240                          | 168                           | 229                            | 29.68               | 8                        |
| 1978                        | 212,749.05              | 126,203                      | 88,228                        | 124,521                        | 30.51               | 4,081                    |
| 1979                        | 14,368.17               | 8,362                        | 5,846                         | 8,522                          | 31.35               | 272                      |
| 1980                        | 498.25                  | 284                          | 199                           | 299                            | 32.21               | 9                        |
| 1981                        | 190,948.32              | 106,753                      | 74,631                        | 116,317                        | 33.07               | 3,517                    |
| 1982                        | 6,623.40                | 3,626                        | 2,535                         | 4,088                          | 33.94               | 120                      |
| 1983                        | 12,608.42               | 6,756                        | 4,723                         | 7,885                          | 34.81               | 227                      |
| 1984                        | 127,984.93              | 67,064                       | 46,884                        | 81,101                         | 35.70               | 2,272                    |
| 1985                        | 72,427.14               | 37,092                       | 25,931                        | 46,496                         | 36.59               | 1,271                    |
| 1986                        | 187,248.65              | 93,649                       | 65,470                        | 121,779                        | 37.49               | 3,248                    |
| 1987                        | 15,364.85               | 7,498                        | 5,242                         | 10,123                         | 38.40               | 264                      |
| 1988                        | 26,852.12               | 12,774                       | 8,930                         | 17,922                         | 39.32               | 456                      |
| 1989                        | 31,921.14               | 14,794                       | 10,342                        | 21,579                         | 40.24               | 536                      |
| 1990                        | 2,171.05                | 980                          | 685                           | 1,486                          | 41.16               | 36                       |
| 1991                        | 9,732.78                | 4,269                        | 2,984                         | 6,749                          | 42.10               | 160                      |
| 1992                        | 1,488.68                | 634                          | 443                           | 1,046                          | 43.04               | 24                       |
| 1993                        | 20,605.07               | 8,522                        | 5,958                         | 14,647                         | 43.98               | 333                      |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 365.20 LAND RIGHTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1994   | 332,189.55              | 133,185                      | 93,109                        | 239,081                        | 44.93               | 5,321                    |
| 1995   | 35,782.14               | 13,893                       | 9,713                         | 26,069                         | 45.88               | 568                      |
| 1996   | 78,344.60               | 29,416                       | 20,565                        | 57,780                         | 46.84               | 1,234                    |
| 1997   | 454,344.08              | 164,777                      | 115,195                       | 339,149                        | 47.80               | 7,095                    |
| 1999   | 751,342.94              | 253,150                      | 176,977                       | 574,366                        | 49.73               | 11,550                   |
| 2000   | 1,678,940.67            | 543,759                      | 380,141                       | 1,298,800                      | 50.71               | 25,612                   |
| 2001   | 881,033.39              | 273,940                      | 191,511                       | 689,522                        | 51.68               | 13,342                   |
| 2002   | 1,227,271.50            | 365,567                      | 255,567                       | 971,704                        | 52.66               | 18,452                   |
| 2003   | 26,927.85               | 7,669                        | 5,361                         | 21,567                         | 53.64               | 402                      |
| 2004   | 98,533.04               | 26,774                       | 18,718                        | 79,815                         | 54.62               | 1,461                    |
| 2005   | 120,743.29              | 31,233                       | 21,835                        | 98,908                         | 55.60               | 1,779                    |
| 2006   | 1,661.70                | 408                          | 285                           | 1,377                          | 56.59               | 24                       |
| 2007   | 629,100.28              | 146,121                      | 102,153                       | 526,947                        | 57.58               | 9,152                    |
| 2008   | 491,265.54              | 107,622                      | 75,238                        | 416,028                        | 58.57               | 7,103                    |
| 2009   | 12.17                   | 3                            | 2                             | 10                             | 59.56               |                          |
| 2010   | 45,435.51               | 8,754                        | 6,120                         | 39,316                         | 60.55               | 649                      |
| 2011   | 4,110.84                | 738                          | 516                           | 3,595                          | 61.54               | 58                       |
| 2012   | 12,650.40               | 2,103                        | 1,470                         | 11,180                         | 62.53               | 179                      |
| 2018   | 173,480.33              | 15,011                       | 10,494                        | 162,986                        | 68.51               | 2,379                    |
| 2019   | 138,783.17              | 10,159                       | 7,102                         | 131,681                        | 69.51               | 1,894                    |
| 2022   | 545,277.86              | 18,174                       | 12,705                        | 532,573                        | 72.50               | 7,346                    |
| 2023   | 6,347,948.62            | 126,959                      | 88,757                        | 6,259,192                      | 73.50               | 85,159                   |
| 2024   | 3,854,580.39            | 25,710                       | 17,974                        | 3,836,606                      | 74.50               | 51,498                   |
|  | 21,275,449.21           | 4,564,252                    | 3,190,858                     | 18,084,591                     |                     | 329,586                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 54.9 1.55                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5    |                         |                              |                               |                                |                     |                          |
| 1950                        | 1,958.12                | 1,823                        | 1,909                         | 147                            | 6.80                | 22                       |
| 1953                        | 4,884.02                | 4,471                        | 4,682                         | 446                            | 7.69                | 58                       |
| 1954                        | 76,516.68               | 69,630                       | 72,913                        | 7,430                          | 8.00                | 929                      |
| 1955                        | 4,650.01                | 4,205                        | 4,403                         | 480                            | 8.33                | 58                       |
| 1956                        | 2,346.62                | 2,108                        | 2,207                         | 257                            | 8.67                | 30                       |
| 1957                        | 5,545.72                | 4,948                        | 5,181                         | 642                            | 9.02                | 71                       |
| 1958                        | 1,484.82                | 1,315                        | 1,377                         | 182                            | 9.38                | 19                       |
| 1959                        | 13,549.51               | 11,913                       | 12,475                        | 1,752                          | 9.76                | 180                      |
| 1960                        | 15,912.17               | 13,881                       | 14,535                        | 2,173                          | 10.15               | 214                      |
| 1961                        | 36,153.50               | 31,280                       | 32,755                        | 5,206                          | 10.56               | 493                      |
| 1962                        | 772.69                  | 663                          | 694                           | 117                            | 10.98               | 11                       |
| 1964                        | 17,996.07               | 15,158                       | 15,873                        | 3,023                          | 11.87               | 255                      |
| 1965                        | 34,147.79               | 28,481                       | 29,824                        | 6,031                          | 12.34               | 489                      |
| 1966                        | 6,422.57                | 5,302                        | 5,552                         | 1,192                          | 12.83               | 93                       |
| 1967                        | 9,221.23                | 7,531                        | 7,886                         | 1,796                          | 13.33               | 135                      |
| 1969                        | 44,299.19               | 35,366                       | 37,033                        | 9,481                          | 14.38               | 659                      |
| 1970                        | 5,045.43                | 3,979                        | 4,167                         | 1,131                          | 14.93               | 76                       |
| 1971                        | 43,199.79               | 33,649                       | 35,235                        | 10,125                         | 15.49               | 654                      |
| 1972                        | 7,052.43                | 5,422                        | 5,678                         | 1,727                          | 16.07               | 107                      |
| 1973                        | 6,709.41                | 5,089                        | 5,329                         | 1,716                          | 16.66               | 103                      |
| 1974                        | 11,855.65               | 8,865                        | 9,283                         | 3,165                          | 17.27               | 183                      |
| 1976                        | 50,105.36               | 36,363                       | 38,077                        | 14,534                         | 18.53               | 784                      |
| 1978                        | 9,228.38                | 6,486                        | 6,792                         | 2,898                          | 19.84               | 146                      |
| 1979                        | 13,694.75               | 9,464                        | 9,910                         | 4,469                          | 20.51               | 218                      |
| 1981                        | 42,541.39               | 28,372                       | 29,710                        | 14,958                         | 21.89               | 683                      |
| 1982                        | 54,096.32               | 35,406                       | 37,075                        | 19,726                         | 22.60               | 873                      |
| 1983                        | 99,120.16               | 63,625                       | 66,625                        | 37,451                         | 23.32               | 1,606                    |
| 1984                        | 29,583.44               | 18,612                       | 19,490                        | 11,573                         | 24.05               | 481                      |
| 1985                        | 17,876.58               | 11,015                       | 11,534                        | 7,236                          | 24.79               | 292                      |
| 1987                        | 1,515.37                | 894                          | 936                           | 655                            | 26.29               | 25                       |
| 1988                        | 50,625.46               | 29,183                       | 30,559                        | 22,598                         | 27.06               | 835                      |
| 1990                        | 164,157.51              | 90,118                       | 94,367                        | 77,998                         | 28.63               | 2,724                    |
| 1992                        | 9,135.92                | 4,760                        | 4,984                         | 4,609                          | 30.23               | 152                      |
| 1994                        | 49,682.35               | 24,466                       | 25,620                        | 26,546                         | 31.86               | 833                      |
| 2001                        | 165,513.40              | 64,186                       | 67,212                        | 106,577                        | 37.84               | 2,817                    |
| 2002                        | 303,212.14              | 112,917                      | 118,241                       | 200,132                        | 38.72               | 5,169                    |
| 2003                        | 165.66                  | 59                           | 62                            | 112                            | 39.61               | 3                        |
| 2004                        | 13,406.96               | 4,573                        | 4,789                         | 9,288                          | 40.51               | 229                      |
| 2005                        | 58,695.51               | 19,095                       | 19,995                        | 41,635                         | 41.41               | 1,005                    |
| 2008                        | 570,182.92              | 158,055                      | 165,507                       | 433,185                        | 44.16               | 9,809                    |
| 2009                        | 215,864.36              | 56,363                       | 59,020                        | 167,638                        | 45.08               | 3,719                    |
| 2010                        | 129,597.05              | 31,706                       | 33,201                        | 102,876                        | 46.02               | 2,235                    |
| 2012                        | 46,478.98               | 9,842                        | 10,306                        | 38,497                         | 47.90               | 804                      |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.20 MEASURING AND REGULATING STATION STRUCTURES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R3                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 2015   | 253,995.60              | 41,116                       | 43,055                        | 223,640                        | 50.75               | 4,407                    |
| 2016   | 633,309.00              | 91,880                       | 96,212                        | 568,762                        | 51.71               | 10,999                   |
| 2017   | 1,409,743.87            | 180,588                      | 189,102                       | 1,291,129                      | 52.68               | 24,509                   |
| 2018   | 10,186.76               | 1,134                        | 1,187                         | 9,509                          | 53.64               | 177                      |
| 2019   | 93,313.67               | 8,786                        | 9,200                         | 88,779                         | 54.62               | 1,625                    |
| 2020   | 603,864.12              | 46,603                       | 48,801                        | 585,256                        | 55.59               | 10,528                   |
| 2021   | 231,951.64              | 13,963                       | 14,621                        | 228,928                        | 56.56               | 4,048                    |
| 2022   | 135,207.58              | 5,821                        | 6,095                         | 135,873                        | 57.54               | 2,361                    |
| 2023   | 3,331,220.78            | 86,290                       | 90,359                        | 3,407,423                      | 58.52               | 58,227                   |
| 2024   | 2,023,504.08            | 17,359                       | 18,178                        | 2,106,501                      | 59.51               | 35,397                   |
|  | 11,170,500.49           | 1,604,179                    | 1,679,813                     | 10,049,213                     |                     | 192,559                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 52.2 1.72                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 366.30 OTHER STRUCTURES

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5    |                         |                              |                               |                                |                     |                          |
| 1974                        | 1,261.10                | 1,073                        | 924                           | 400                            | 10.44               | 38                       |
| 1978                        | 6,912.60                | 5,543                        | 4,774                         | 2,484                          | 13.00               | 191                      |
| 1979                        | 345.59                  | 273                          | 235                           | 128                            | 13.68               | 9                        |
| 1980                        | 6,973.26                | 5,408                        | 4,657                         | 2,665                          | 14.38               | 185                      |
| 1982                        | 25,224.03               | 18,877                       | 16,257                        | 10,228                         | 15.80               | 647                      |
| 1986                        | 17,512.01               | 12,099                       | 10,420                        | 7,968                          | 18.81               | 424                      |
| 1989                        | 3,603.86                | 2,325                        | 2,002                         | 1,782                          | 21.21               | 84                       |
| 1992                        | 40,998.24               | 24,475                       | 21,079                        | 21,969                         | 23.73               | 926                      |
| 1995                        | 43,464.04               | 23,765                       | 20,467                        | 25,170                         | 26.36               | 955                      |
| 1996                        | 9,616.36                | 5,095                        | 4,388                         | 5,709                          | 27.25               | 210                      |
| 2002                        | 22,229.81               | 9,413                        | 8,107                         | 15,234                         | 32.82               | 464                      |
| 2007                        | 5,568.70                | 1,846                        | 1,590                         | 4,257                          | 37.64               | 113                      |
| 2012                        | 49,746.47               | 11,824                       | 10,183                        | 42,051                         | 42.55               | 988                      |
| 2016                        | 712,287.78              | 115,312                      | 99,309                        | 648,593                        | 46.52               | 13,942                   |
| 2017                        | 145,886.62              | 20,833                       | 17,942                        | 135,239                        | 47.52               | 2,846                    |
| 2018                        | 78,144.23               | 9,682                        | 8,338                         | 73,713                         | 48.51               | 1,520                    |
| 2023                        | 670,599.05              | 19,202                       | 16,537                        | 687,592                        | 53.50               | 12,852                   |
| 2024                        | 407,203.11              | 3,887                        | 3,348                         | 424,215                        | 54.50               | 7,784                    |
|                             | 2,247,576.86            | 290,932                      | 250,557                       | 2,109,399                      |                     | 44,178                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.7 1.97



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 367.00 MAINS

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

| YEAR<br>(1)                  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 100-R3 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40    |                         |                              |                               |                                |                     |                          |
| 1950                         | 15,234.75               | 13,842                       | 15,189                        | 6,140                          | 35.10               | 175                      |
| 1951                         | 2,166.23                | 1,947                        | 2,136                         | 897                            | 35.79               | 25                       |
| 1952                         | 110,333.66              | 98,102                       | 107,647                       | 46,820                         | 36.49               | 1,283                    |
| 1953                         | 241,106.23              | 212,014                      | 232,641                       | 104,908                        | 37.19               | 2,821                    |
| 1954                         | 4,423,973.99            | 3,846,203                    | 4,220,408                     | 1,973,156                      | 37.90               | 52,062                   |
| 1955                         | 254,515.49              | 218,710                      | 239,989                       | 116,333                        | 38.62               | 3,012                    |
| 1956                         | 780,333.71              | 662,581                      | 727,045                       | 365,422                        | 39.35               | 9,286                    |
| 1957                         | 289,879.47              | 243,174                      | 266,833                       | 138,998                        | 40.08               | 3,468                    |
| 1958                         | 113,351.63              | 93,914                       | 103,051                       | 55,641                         | 40.82               | 1,363                    |
| 1959                         | 2,170,271.41            | 1,775,629                    | 1,948,384                     | 1,089,996                      | 41.56               | 26,227                   |
| 1960                         | 2,192,194.62            | 1,770,548                    | 1,942,808                     | 1,126,264                      | 42.31               | 26,619                   |
| 1961                         | 2,723,532.70            | 2,171,091                    | 2,382,321                     | 1,430,625                      | 43.06               | 33,224                   |
| 1962                         | 572,773.96              | 450,498                      | 494,328                       | 307,556                        | 43.82               | 7,019                    |
| 1963                         | 805,722.50              | 625,031                      | 685,842                       | 442,170                        | 44.59               | 9,916                    |
| 1964                         | 2,881,002.09            | 2,203,851                    | 2,418,268                     | 1,615,135                      | 45.36               | 35,607                   |
| 1965                         | 5,668,158.95            | 4,274,019                    | 4,689,847                     | 3,245,576                      | 46.14               | 70,342                   |
| 1966                         | 2,332,023.30            | 1,732,973                    | 1,901,578                     | 1,363,255                      | 46.92               | 29,055                   |
| 1967                         | 5,961,806.49            | 4,364,400                    | 4,789,022                     | 3,557,507                      | 47.71               | 74,565                   |
| 1968                         | 1,867,077.81            | 1,345,902                    | 1,476,848                     | 1,137,061                      | 48.51               | 23,440                   |
| 1969                         | 2,263,105.01            | 1,606,035                    | 1,762,289                     | 1,406,058                      | 49.31               | 28,515                   |
| 1970                         | 2,268,682.56            | 1,584,584                    | 1,738,751                     | 1,437,405                      | 50.11               | 28,685                   |
| 1971                         | 2,101,453.11            | 1,443,950                    | 1,584,435                     | 1,357,599                      | 50.92               | 26,661                   |
| 1972                         | 982,499.07              | 663,953                      | 728,550                       | 646,949                        | 51.73               | 12,506                   |
| 1973                         | 1,217,272.74            | 808,634                      | 887,308                       | 816,874                        | 52.55               | 15,545                   |
| 1974                         | 707,723.95              | 461,917                      | 506,858                       | 483,956                        | 53.38               | 9,066                    |
| 1975                         | 258,392.18              | 165,645                      | 181,761                       | 179,988                        | 54.21               | 3,320                    |
| 1976                         | 1,162,472.08            | 731,706                      | 802,895                       | 824,566                        | 55.04               | 14,981                   |
| 1977                         | 2,251,344.64            | 1,390,611                    | 1,525,906                     | 1,625,976                      | 55.88               | 29,098                   |
| 1978                         | 3,167,886.74            | 1,919,042                    | 2,105,750                     | 2,329,291                      | 56.73               | 41,059                   |
| 1979                         | 4,036,950.66            | 2,397,464                    | 2,630,718                     | 3,021,013                      | 57.58               | 52,466                   |
| 1980                         | 1,637,552.51            | 953,023                      | 1,045,745                     | 1,246,829                      | 58.43               | 21,339                   |
| 1981                         | 3,107,016.84            | 1,770,813                    | 1,943,099                     | 2,406,725                      | 59.29               | 40,592                   |
| 1982                         | 4,128,267.42            | 2,303,160                    | 2,527,239                     | 3,252,335                      | 60.15               | 54,070                   |
| 1983                         | 3,116,140.36            | 1,700,540                    | 1,865,989                     | 2,496,608                      | 61.02               | 40,915                   |
| 1984                         | 12,983,079.23           | 6,926,992                    | 7,600,933                     | 10,575,378                     | 61.89               | 170,874                  |
| 1985                         | 6,875,894.06            | 3,583,854                    | 3,932,535                     | 5,693,717                      | 62.77               | 90,708                   |
| 1986                         | 5,750,239.93            | 2,926,297                    | 3,211,003                     | 4,839,333                      | 63.65               | 76,030                   |
| 1987                         | 842,072.29              | 418,156                      | 458,839                       | 720,062                        | 64.53               | 11,159                   |
| 1988                         | 2,629,043.26            | 1,272,772                    | 1,396,603                     | 2,284,058                      | 65.42               | 34,914                   |
| 1989                         | 3,379,835.61            | 1,594,133                    | 1,749,230                     | 2,982,540                      | 66.31               | 44,979                   |
| 1990                         | 2,883,219.70            | 1,323,571                    | 1,452,344                     | 2,584,164                      | 67.21               | 38,449                   |
| 1991                         | 1,758,908.27            | 785,282                      | 861,684                       | 1,600,788                      | 68.11               | 23,503                   |
| 1992                         | 2,088,805.28            | 905,957                      | 994,099                       | 1,930,228                      | 69.02               | 27,966                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 367.00 MAINS

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

| YEAR   | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|--|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)  | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 100-R3                                 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -40                                    |                  |                       |                        |                         |              |                   |
| 1993   | 4,687,564.86     | 1,974,027             | 2,166,084              | 4,396,507               | 69.92        | 62,879            |
| 1994   | 1,417,609.54     | 578,725               | 635,030                | 1,349,623               | 70.84        | 19,052            |
| 1995   | 628,338.76       | 248,508               | 272,686                | 606,988                 | 71.75        | 8,460             |
| 1996   | 3,521,098.61     | 1,347,243             | 1,478,319              | 3,451,219               | 72.67        | 47,492            |
| 1997   | 3,218,885.18     | 1,189,700             | 1,305,448              | 3,200,991               | 73.60        | 43,492            |
| 1998   | 1,771,147.26     | 631,804               | 693,274                | 1,786,332               | 74.52        | 23,971            |
| 1999   | 3,868,290.15     | 1,329,531             | 1,458,884              | 3,956,722               | 75.45        | 52,442            |
| 2000   | 3,315,482.81     | 1,096,364             | 1,203,032              | 3,438,644               | 76.38        | 45,020            |
| 2001   | 7,752,973.84     | 2,461,724             | 2,701,230              | 8,152,933               | 77.32        | 105,444           |
| 2002   | 1,228,560.00     | 373,925               | 410,305                | 1,309,679               | 78.26        | 16,735            |
| 2003   | 3,659,202.69     | 1,065,560             | 1,169,231              | 3,953,653               | 79.20        | 49,920            |
| 2004   | 1,165,679.00     | 323,942               | 355,459                | 1,276,492               | 80.15        | 15,926            |
| 2005   | 1,903,756.90     | 504,001               | 553,036                | 2,112,224               | 81.09        | 26,048            |
| 2006   | 347,380.58       | 87,345                | 95,843                 | 390,490                 | 82.04        | 4,760             |
| 2007   | 1,388,596.26     | 330,486               | 362,640                | 1,581,395               | 83.00        | 19,053            |
| 2008   | 4,197,736.17     | 943,231               | 1,035,000              | 4,841,831               | 83.95        | 57,675            |
| 2009   | 2,094,763.66     | 442,540               | 485,596                | 2,447,073               | 84.91        | 28,820            |
| 2010   | 1,521,328.74     | 300,949               | 330,229                | 1,799,631               | 85.87        | 20,958            |
| 2011   | 157,754.58       | 29,087                | 31,917                 | 188,939                 | 86.83        | 2,176             |
| 2012   | 2,233,533.49     | 381,488               | 418,604                | 2,708,343               | 87.80        | 30,847            |
| 2013   | 4,514,596.53     | 710,417               | 779,535                | 5,540,900               | 88.76        | 62,426            |
| 2014   | 17,288,046.07    | 2,485,675             | 2,727,511              | 21,475,753              | 89.73        | 239,337           |
| 2015   | 11,171,123.53    | 1,454,480             | 1,595,989              | 14,043,584              | 90.70        | 154,836           |
| 2016   | 29,417,987.15    | 3,430,726             | 3,764,508              | 37,420,674              | 91.67        | 408,211           |
| 2017   | 50,873,505.08    | 5,234,884             | 5,744,197              | 65,478,710              | 92.65        | 706,732           |
| 2018   | 196,051,629.31   | 17,511,332            | 19,215,045             | 255,257,236             | 93.62        | 2,726,525         |
| 2019   | 30,701,826.99    | 2,321,058             | 2,546,879              | 40,435,679              | 94.60        | 427,438           |
| 2020   | 10,403,035.90    | 643,740               | 706,371                | 13,857,879              | 95.58        | 144,987           |
| 2021   | 22,077,492.34    | 1,063,252             | 1,166,698              | 29,741,791              | 96.56        | 308,014           |
| 2022   | 19,284,590.85    | 664,161               | 728,779                | 26,269,648              | 97.54        | 269,322           |
| 2023   | 182,487,201.38   | 3,781,135             | 4,149,009              | 251,333,073             | 98.52        | 2,551,087         |
| 2024   | 321,111,748.48   | 2,202,827             | 2,417,144              | 447,139,304             | 99.51        | 4,493,411         |
|  | 1,050,465,783.18 | 122,886,387           | 134,842,260            | 1,335,809,836           |              | 14,520,405        |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                  |                       |                        |                         |              | 92.0 1.38         |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35   |                         |                              |                               |                                |                     |                          |
| 1969                        | 29,923.28               | 27,712                       | 28,878                        | 11,518                         | 18.84               | 611                      |
| 1970                        | 12,590.95               | 11,513                       | 11,998                        | 5,000                          | 19.36               | 258                      |
| 1971                        | 89,663.80               | 80,899                       | 84,304                        | 36,742                         | 19.90               | 1,846                    |
| 1972                        | 69,765.13               | 62,098                       | 64,711                        | 29,472                         | 20.44               | 1,442                    |
| 1973                        | 48,702.44               | 42,736                       | 44,535                        | 21,213                         | 21.00               | 1,010                    |
| 1974                        | 103,179.58              | 89,240                       | 92,996                        | 46,296                         | 21.56               | 2,147                    |
| 1975                        | 39,813.87               | 33,915                       | 35,342                        | 18,407                         | 22.14               | 831                      |
| 1976                        | 307,482.67              | 257,915                      | 268,769                       | 146,333                        | 22.72               | 6,441                    |
| 1977                        | 121,077.61              | 99,953                       | 104,159                       | 59,296                         | 23.31               | 2,544                    |
| 1978                        | 203,643.40              | 165,317                      | 172,274                       | 102,645                        | 23.92               | 4,291                    |
| 1979                        | 175,266.17              | 139,876                      | 145,763                       | 90,846                         | 24.53               | 3,703                    |
| 1980                        | 19,126.63               | 14,998                       | 15,629                        | 10,192                         | 25.15               | 405                      |
| 1981                        | 126,586.85              | 97,465                       | 101,567                       | 69,325                         | 25.78               | 2,689                    |
| 1982                        | 681,788.56              | 515,276                      | 536,961                       | 383,454                        | 26.41               | 14,519                   |
| 1983                        | 323,186.36              | 239,530                      | 249,610                       | 186,692                        | 27.06               | 6,899                    |
| 1984                        | 450,635.92              | 327,400                      | 341,178                       | 267,180                        | 27.71               | 9,642                    |
| 1985                        | 155,084.91              | 110,335                      | 114,978                       | 94,387                         | 28.38               | 3,326                    |
| 1986                        | 572,687.23              | 398,802                      | 415,585                       | 357,543                        | 29.05               | 12,308                   |
| 1987                        | 900,487.60              | 613,300                      | 639,110                       | 576,548                        | 29.73               | 19,393                   |
| 1988                        | 321,311.26              | 213,849                      | 222,849                       | 210,921                        | 30.42               | 6,934                    |
| 1989                        | 138,682.86              | 90,147                       | 93,941                        | 93,281                         | 31.11               | 2,998                    |
| 1990                        | 1,380,311.02            | 875,491                      | 912,335                       | 951,085                        | 31.81               | 29,899                   |
| 1991                        | 123,595.07              | 76,419                       | 79,635                        | 87,218                         | 32.52               | 2,682                    |
| 1992                        | 348,928.13              | 210,090                      | 218,931                       | 252,122                        | 33.24               | 7,585                    |
| 1993                        | 422,384.28              | 247,378                      | 257,789                       | 312,430                        | 33.97               | 9,197                    |
| 1994                        | 581,510.04              | 331,027                      | 344,958                       | 440,081                        | 34.70               | 12,682                   |
| 1995                        | 278,545.73              | 153,923                      | 160,401                       | 215,636                        | 35.44               | 6,085                    |
| 1996                        | 350,670.26              | 187,861                      | 195,767                       | 277,638                        | 36.19               | 7,672                    |
| 1997                        | 460,157.04              | 238,750                      | 248,798                       | 372,414                        | 36.94               | 10,082                   |
| 1998                        | 605,320.16              | 303,722                      | 316,504                       | 500,678                        | 37.70               | 13,281                   |
| 1999                        | 2,404,393.97            | 1,164,738                    | 1,213,755                     | 2,032,177                      | 38.47               | 52,825                   |
| 2000                        | 1,130,888.12            | 527,978                      | 550,198                       | 976,501                        | 39.25               | 24,879                   |
| 2001                        | 2,383,446.31            | 1,070,931                    | 1,116,000                     | 2,101,653                      | 40.03               | 52,502                   |
| 2002                        | 3,399,431.67            | 1,467,774                    | 1,529,544                     | 3,059,689                      | 40.81               | 74,974                   |
| 2003                        | 1,528,351.95            | 632,394                      | 659,008                       | 1,404,267                      | 41.61               | 33,748                   |
| 2004                        | 1,489,844.25            | 589,650                      | 614,465                       | 1,396,825                      | 42.41               | 32,936                   |
| 2005                        | 598,817.57              | 226,216                      | 235,736                       | 572,668                        | 43.21               | 13,253                   |
| 2006                        | 1,912,458.67            | 687,616                      | 716,554                       | 1,865,265                      | 44.02               | 42,373                   |
| 2007                        | 981,439.86              | 334,774                      | 348,863                       | 976,081                        | 44.84               | 21,768                   |
| 2008                        | 2,935,128.98            | 946,346                      | 986,172                       | 2,976,252                      | 45.67               | 65,169                   |
| 2009                        | 919,388.92              | 279,475                      | 291,237                       | 949,938                        | 46.49               | 20,433                   |
| 2010                        | 442,880.53              | 126,256                      | 131,569                       | 466,320                        | 47.33               | 9,853                    |
| 2011                        | 1,315,556.92            | 350,174                      | 364,911                       | 1,411,091                      | 48.17               | 29,294                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 369.00 MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35                                    |                         |                              |                               |                                |                     |                          |
| 2012   | 185,785.00              | 45,941                       | 47,874                        | 202,936                        | 49.01               | 4,141                    |
| 2013   | 948,831.03              | 216,258                      | 225,359                       | 1,055,563                      | 49.87               | 21,166                   |
| 2014   | 12,094,762.91           | 2,525,441                    | 2,631,723                     | 13,696,207                     | 50.72               | 270,036                  |
| 2015   | 7,745,517.29            | 1,467,353                    | 1,529,106                     | 8,927,342                      | 51.58               | 173,078                  |
| 2016   | 9,695,007.63            | 1,646,896                    | 1,716,204                     | 11,372,056                     | 52.45               | 216,817                  |
| 2017   | 10,554,189.95           | 1,586,247                    | 1,653,003                     | 12,595,153                     | 53.32               | 236,218                  |
| 2018   | 35,434,870.87           | 4,624,410                    | 4,819,025                     | 43,018,051                     | 54.20               | 793,691                  |
| 2019   | 7,597,481.29            | 841,041                      | 876,436                       | 9,380,164                      | 55.08               | 170,301                  |
| 2020   | 45,430,278.44           | 4,129,408                    | 4,303,191                     | 57,027,685                     | 55.96               | 1,019,079                |
| 2021   | 17,972,071.68           | 1,273,771                    | 1,327,377                     | 22,934,920                     | 56.85               | 403,429                  |
| 2022   | 199,541.81              | 10,102                       | 10,527                        | 258,854                        | 57.75               | 4,482                    |
| 2023   | 123,105,207.60          | 3,767,573                    | 3,926,129                     | 162,265,901                    | 58.64               | 2,767,154                |
| 2024   | 40,483,155.61           | 409,892                      | 427,142                       | 54,225,118                     | 59.55               | 910,581                  |
|  | 342,330,837.64          | 37,205,592                   | 38,771,363                    | 423,375,268                    |                     | 7,667,582                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 55.2 2.24                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 371.00 OTHER EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 30-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1949   | 587.46                  | 587                          | 587                           |                                |                     |                          |
| 1956   | 5,521.52                | 5,522                        | 5,522                         |                                |                     |                          |
| 2012   | 18,635.35               | 6,938                        | 18,635                        |                                |                     |                          |
| 2023   | 14,152.36               | 665                          | 14,152                        |                                |                     |                          |
| 2024   | 8,601.82                | 135                          | 8,603                         |                                |                     |                          |
|  | 47,498.51               | 13,847                       | 47,499                        |                                |                     |                          |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 0.0 0.00                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 374.20 LAND RIGHTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0     |                         |                              |                               |                                |                     |                          |
| 1932                        | 1,450.19                | 1,352                        | 1,372                         | 78                             | 5.07                | 15                       |
| 1933                        | 0.27                    |                              |                               |                                |                     |                          |
| 1934                        | 191.16                  | 177                          | 180                           | 11                             | 5.61                | 2                        |
| 1935                        | 10.49                   | 10                           | 10                            |                                |                     |                          |
| 1936                        | 249.38                  | 229                          | 232                           | 17                             | 6.17                | 3                        |
| 1938                        | 5.81                    | 5                            | 5                             | 1                              | 6.75                |                          |
| 1939                        | 43.66                   | 40                           | 41                            | 3                              | 7.05                |                          |
| 1940                        | 15.18                   | 14                           | 14                            | 1                              | 7.36                |                          |
| 1941                        | 83.26                   | 75                           | 76                            | 7                              | 7.68                | 1                        |
| 1942                        | 112.00                  | 100                          | 101                           | 11                             | 8.01                | 1                        |
| 1943                        | 83.39                   | 74                           | 75                            | 8                              | 8.35                | 1                        |
| 1944                        | 36.45                   | 32                           | 32                            | 4                              | 8.71                |                          |
| 1945                        | 4.65                    | 4                            | 4                             | 1                              | 9.08                |                          |
| 1946                        | 152.32                  | 133                          | 135                           | 17                             | 9.47                | 2                        |
| 1947                        | 5,733.94                | 4,979                        | 5,052                         | 682                            | 9.88                | 69                       |
| 1948                        | 20.56                   | 18                           | 18                            | 3                              | 10.30               |                          |
| 1949                        | 71.39                   | 61                           | 62                            | 9                              | 10.75               | 1                        |
| 1950                        | 15.56                   | 13                           | 13                            | 3                              | 11.21               |                          |
| 1951                        | 32.26                   | 27                           | 27                            | 5                              | 11.70               |                          |
| 1952                        | 3,018.18                | 2,527                        | 2,564                         | 454                            | 12.21               | 37                       |
| 1953                        | 1,755.03                | 1,457                        | 1,478                         | 277                            | 12.74               | 22                       |
| 1954                        | 54.73                   | 45                           | 46                            | 9                              | 13.29               | 1                        |
| 1955                        | 3,258.90                | 2,657                        | 2,696                         | 563                            | 13.86               | 41                       |
| 1956                        | 2,616.62                | 2,112                        | 2,143                         | 474                            | 14.46               | 33                       |
| 1957                        | 1,077.12                | 861                          | 874                           | 203                            | 15.07               | 13                       |
| 1958                        | 968.71                  | 766                          | 777                           | 192                            | 15.70               | 12                       |
| 1959                        | 4,225.11                | 3,305                        | 3,353                         | 872                            | 16.34               | 53                       |
| 1960                        | 1,894.82                | 1,465                        | 1,486                         | 409                            | 17.00               | 24                       |
| 1961                        | 31,655.59               | 24,198                       | 24,551                        | 7,105                          | 17.67               | 402                      |
| 1962                        | 5,915.95                | 4,468                        | 4,533                         | 1,383                          | 18.35               | 75                       |
| 1963                        | 7,272.85                | 5,428                        | 5,507                         | 1,766                          | 19.03               | 93                       |
| 1964                        | 13,336.52               | 9,828                        | 9,971                         | 3,366                          | 19.73               | 171                      |
| 1965                        | 2,500.10                | 1,819                        | 1,846                         | 654                            | 20.44               | 32                       |
| 1966                        | 2,927.19                | 2,102                        | 2,133                         | 794                            | 21.15               | 38                       |
| 1967                        | 17,750.82               | 12,572                       | 12,755                        | 4,996                          | 21.88               | 228                      |
| 1968                        | 5,865.28                | 4,097                        | 4,157                         | 1,708                          | 22.61               | 76                       |
| 1969                        | 4,260.21                | 2,933                        | 2,976                         | 1,284                          | 23.36               | 55                       |
| 1970                        | 1,417.24                | 962                          | 976                           | 441                            | 24.11               | 18                       |
| 1971                        | 3,241.52                | 2,166                        | 2,198                         | 1,044                          | 24.88               | 42                       |
| 1972                        | 2,435.01                | 1,602                        | 1,625                         | 810                            | 25.65               | 32                       |
| 1973                        | 6,151.25                | 3,983                        | 4,041                         | 2,110                          | 26.44               | 80                       |
| 1974                        | 2,247.09                | 1,431                        | 1,452                         | 795                            | 27.23               | 29                       |
| 1975                        | 1,553.55                | 973                          | 987                           | 567                            | 28.04               | 20                       |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 374.20 LAND RIGHTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0     |                         |                              |                               |                                |                     |                          |
| 1976                        | 1,715.16                | 1,055                        | 1,070                         | 645                            | 28.85               | 22                       |
| 1977                        | 556.12                  | 336                          | 341                           | 215                            | 29.68               | 7                        |
| 1978                        | 897.51                  | 532                          | 540                           | 358                            | 30.51               | 12                       |
| 1979                        | 8,645.15                | 5,031                        | 5,104                         | 3,541                          | 31.35               | 113                      |
| 1980                        | 37.77                   | 22                           | 22                            | 16                             | 32.21               |                          |
| 1981                        | 1,082.84                | 605                          | 614                           | 469                            | 33.07               | 14                       |
| 1982                        | 10,135.67               | 5,549                        | 5,630                         | 4,506                          | 33.94               | 133                      |
| 1983                        | 4,599.06                | 2,464                        | 2,500                         | 2,099                          | 34.81               | 60                       |
| 1984                        | 750.52                  | 393                          | 399                           | 352                            | 35.70               | 10                       |
| 1985                        | 1,584.59                | 812                          | 824                           | 761                            | 36.59               | 21                       |
| 1986                        | 20,068.36               | 10,037                       | 10,183                        | 9,885                          | 37.49               | 264                      |
| 1987                        | 7,999.36                | 3,904                        | 3,961                         | 4,038                          | 38.40               | 105                      |
| 1988                        | 15,147.40               | 7,206                        | 7,311                         | 7,836                          | 39.32               | 199                      |
| 1989                        | 2,006.11                | 930                          | 944                           | 1,062                          | 40.24               | 26                       |
| 1990                        | 1,096.88                | 495                          | 502                           | 595                            | 41.16               | 14                       |
| 1991                        | 11,011.69               | 4,830                        | 4,900                         | 6,112                          | 42.10               | 145                      |
| 1992                        | 1,237.76                | 527                          | 535                           | 703                            | 43.04               | 16                       |
| 1993                        | 38,262.20               | 15,825                       | 16,056                        | 22,206                         | 43.98               | 505                      |
| 1994                        | 4,374.69                | 1,754                        | 1,780                         | 2,595                          | 44.93               | 58                       |
| 1995                        | 6,270.97                | 2,435                        | 2,470                         | 3,801                          | 45.88               | 83                       |
| 1996                        | 21,027.99               | 7,895                        | 8,010                         | 13,018                         | 46.84               | 278                      |
| 1997                        | 29,065.72               | 10,541                       | 10,695                        | 18,371                         | 47.80               | 384                      |
| 1998                        | 15,955.87               | 5,580                        | 5,661                         | 10,295                         | 48.77               | 211                      |
| 1999                        | 119.69                  | 40                           | 41                            | 79                             | 49.73               | 2                        |
| 2000                        | 2,215.12                | 717                          | 727                           | 1,488                          | 50.71               | 29                       |
| 2002                        | 57,020.07               | 16,985                       | 17,233                        | 39,787                         | 52.66               | 756                      |
| 2003                        | 371,518.47              | 105,808                      | 107,350                       | 264,168                        | 53.64               | 4,925                    |
| 2004                        | 191,462.90              | 52,026                       | 52,784                        | 138,679                        | 54.62               | 2,539                    |
| 2005                        | 10,674.31               | 2,761                        | 2,801                         | 7,873                          | 55.60               | 142                      |
| 2007                        | 19.78                   | 5                            | 5                             | 15                             | 57.58               |                          |
| 2009                        | 2,498.84                | 514                          | 521                           | 1,978                          | 59.56               | 33                       |
| 2010                        | 6.51                    | 1                            | 1                             | 6                              | 60.55               |                          |
| 2012                        | 145,115.24              | 24,128                       | 24,480                        | 120,635                        | 62.53               | 1,929                    |
| 2013                        | 33,007.50               | 5,048                        | 5,122                         | 27,886                         | 63.53               | 439                      |
| 2014                        | 818.85                  | 114                          | 116                           | 703                            | 64.52               | 11                       |
| 2015                        | 180,204.14              | 22,778                       | 23,110                        | 157,094                        | 65.52               | 2,398                    |
| 2016                        | 95,939.47               | 10,848                       | 11,006                        | 84,933                         | 66.52               | 1,277                    |
| 2017                        | 286,632.58              | 28,626                       | 29,043                        | 257,590                        | 67.51               | 3,816                    |
| 2018                        | 41,997.30               | 3,634                        | 3,687                         | 38,310                         | 68.51               | 559                      |
| 2019                        | 3,614.92                | 265                          | 269                           | 3,346                          | 69.51               | 48                       |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 374.20 LAND RIGHTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2022   | 1,282,597.49            | 42,749                       | 43,372                        | 1,239,225                      | 72.50               | 17,093                   |
| 2023   | 270,111.98              | 5,402                        | 5,481                         | 264,631                        | 73.50               | 3,600                    |
| 2024   | 319,020.61              | 2,128                        | 2,159                         | 316,862                        | 74.50               | 4,253                    |
|  | 3,633,836.47            | 514,435                      | 521,934                       | 3,111,902                      |                     | 48,251                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 64.5 1.33                |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15   |                         |                              |                               |                                |                     |                          |
| 1925                        | 88,604.91               | 99,698                       | 96,916                        | 4,980                          | 1.51                | 3,298                    |
| 1928                        | 263.79                  | 294                          | 286                           | 17                             | 2.18                | 8                        |
| 1929                        | 24,825.56               | 27,570                       | 26,801                        | 1,748                          | 2.40                | 728                      |
| 1931                        | 3,277.05                | 3,614                        | 3,513                         | 256                            | 2.88                | 89                       |
| 1932                        | 3,563.42                | 3,915                        | 3,806                         | 292                            | 3.13                | 93                       |
| 1934                        | 1,902.49                | 2,074                        | 2,016                         | 172                            | 3.64                | 47                       |
| 1935                        | 325.32                  | 353                          | 343                           | 31                             | 3.90                | 8                        |
| 1936                        | 17,023.77               | 18,414                       | 17,900                        | 1,677                          | 4.16                | 403                      |
| 1937                        | 2,090.24                | 2,252                        | 2,189                         | 215                            | 4.42                | 49                       |
| 1938                        | 2,951.94                | 3,167                        | 3,079                         | 316                            | 4.69                | 67                       |
| 1939                        | 346.45                  | 370                          | 360                           | 38                             | 4.96                | 8                        |
| 1940                        | 89.83                   | 96                           | 93                            | 10                             | 5.23                | 2                        |
| 1941                        | 159.12                  | 169                          | 164                           | 19                             | 5.51                | 3                        |
| 1942                        | 103,584.10              | 109,269                      | 106,220                       | 12,902                         | 5.79                | 2,228                    |
| 1943                        | 604.82                  | 635                          | 617                           | 79                             | 6.07                | 13                       |
| 1944                        | 6,452.94                | 6,746                        | 6,558                         | 863                            | 6.37                | 135                      |
| 1947                        | 87.05                   | 90                           | 87                            | 13                             | 7.31                | 2                        |
| 1948                        | 3,389.64                | 3,472                        | 3,375                         | 523                            | 7.65                | 68                       |
| 1949                        | 12,520.23               | 12,753                       | 12,397                        | 2,001                          | 8.00                | 250                      |
| 1950                        | 1,977.17                | 2,002                        | 1,946                         | 328                            | 8.36                | 39                       |
| 1952                        | 41,159.35               | 41,146                       | 39,998                        | 7,335                          | 9.15                | 802                      |
| 1953                        | 48,751.92               | 48,400                       | 47,050                        | 9,015                          | 9.57                | 942                      |
| 1954                        | 72,759.91               | 71,697                       | 69,697                        | 13,977                         | 10.02               | 1,395                    |
| 1955                        | 52,548.86               | 51,384                       | 49,950                        | 10,481                         | 10.48               | 1,000                    |
| 1956                        | 30,759.48               | 29,830                       | 28,998                        | 6,375                          | 10.97               | 581                      |
| 1957                        | 18,076.58               | 17,379                       | 16,894                        | 3,894                          | 11.48               | 339                      |
| 1958                        | 55,922.35               | 53,277                       | 51,791                        | 12,520                         | 12.01               | 1,042                    |
| 1959                        | 14,111.39               | 13,314                       | 12,943                        | 3,285                          | 12.57               | 261                      |
| 1960                        | 69,756.55               | 65,150                       | 63,332                        | 16,888                         | 13.15               | 1,284                    |
| 1961                        | 14,271.33               | 13,186                       | 12,818                        | 3,594                          | 13.76               | 261                      |
| 1962                        | 13,649.67               | 12,472                       | 12,124                        | 3,573                          | 14.38               | 248                      |
| 1963                        | 15,533.70               | 14,031                       | 13,640                        | 4,224                          | 15.02               | 281                      |
| 1964                        | 29,105.67               | 25,979                       | 25,254                        | 8,218                          | 15.67               | 524                      |
| 1965                        | 109,323.22              | 96,392                       | 93,703                        | 32,019                         | 16.33               | 1,961                    |
| 1966                        | 27,540.47               | 23,975                       | 23,306                        | 8,366                          | 17.01               | 492                      |
| 1967                        | 23,023.24               | 19,782                       | 19,230                        | 7,247                          | 17.70               | 409                      |
| 1968                        | 55,469.30               | 47,032                       | 45,720                        | 18,070                         | 18.39               | 983                      |
| 1969                        | 8,896.26                | 7,439                        | 7,231                         | 3,000                          | 19.10               | 157                      |
| 1970                        | 13,511.74               | 11,141                       | 10,830                        | 4,709                          | 19.81               | 238                      |
| 1971                        | 9,023.21                | 7,332                        | 7,127                         | 3,250                          | 20.54               | 158                      |
| 1972                        | 9,123.16                | 7,302                        | 7,098                         | 3,394                          | 21.28               | 159                      |
| 1973                        | 15,944.90               | 12,566                       | 12,215                        | 6,122                          | 22.03               | 278                      |
| 1974                        | 15,497.08               | 12,022                       | 11,687                        | 6,135                          | 22.78               | 269                      |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 375.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15   |                         |                              |                               |                                |                     |                          |
| 1975                        | 29,581.52               | 22,574                       | 21,944                        | 12,075                         | 23.55               | 513                      |
| 1976                        | 13,514.33               | 10,140                       | 9,857                         | 5,684                          | 24.33               | 234                      |
| 1977                        | 6,856.07                | 5,055                        | 4,914                         | 2,970                          | 25.12               | 118                      |
| 1978                        | 4,556.23                | 3,299                        | 3,207                         | 2,033                          | 25.93               | 78                       |
| 1979                        | 67,998.58               | 48,327                       | 46,979                        | 31,219                         | 26.74               | 1,168                    |
| 1980                        | 80,407.39               | 56,063                       | 54,499                        | 37,969                         | 27.56               | 1,378                    |
| 1981                        | 33,674.22               | 23,020                       | 22,378                        | 16,347                         | 28.39               | 576                      |
| 1982                        | 92,816.50               | 62,168                       | 60,433                        | 46,306                         | 29.23               | 1,584                    |
| 1983                        | 122,932.91              | 80,602                       | 78,353                        | 63,020                         | 30.09               | 2,094                    |
| 1984                        | 41,095.24               | 26,364                       | 25,628                        | 21,632                         | 30.95               | 699                      |
| 1985                        | 41,073.92               | 25,763                       | 25,044                        | 22,191                         | 31.82               | 697                      |
| 1986                        | 541,792.90              | 332,005                      | 322,742                       | 300,320                        | 32.70               | 9,184                    |
| 1987                        | 64,805.24               | 38,764                       | 37,683                        | 36,843                         | 33.59               | 1,097                    |
| 1988                        | 44,352.88               | 25,882                       | 25,160                        | 25,846                         | 34.48               | 750                      |
| 1989                        | 5,415.64                | 3,079                        | 2,993                         | 3,235                          | 35.39               | 91                       |
| 1994                        | 52,628.27               | 25,930                       | 25,207                        | 35,316                         | 40.01               | 883                      |
| 1999                        | 18,035.11               | 7,473                        | 7,265                         | 13,475                         | 44.78               | 301                      |
| 2000                        | 16,484.73               | 6,570                        | 6,387                         | 12,570                         | 45.74               | 275                      |
| 2001                        | 12,193.33               | 4,665                        | 4,535                         | 9,487                          | 46.71               | 203                      |
| 2002                        | 10,127.67               | 3,714                        | 3,610                         | 8,037                          | 47.68               | 169                      |
| 2003                        | 20,207.33               | 7,084                        | 6,886                         | 16,352                         | 48.66               | 336                      |
| 2004                        | 189,871.87              | 63,510                       | 61,738                        | 156,615                        | 49.64               | 3,155                    |
| 2005                        | 5,402.38                | 1,720                        | 1,672                         | 4,541                          | 50.62               | 90                       |
| 2008                        | 12,570.28               | 3,393                        | 3,298                         | 11,158                         | 53.57               | 208                      |
| 2009                        | 102,881.66              | 26,096                       | 25,368                        | 92,946                         | 54.56               | 1,704                    |
| 2010                        | 6,540.44                | 1,553                        | 1,510                         | 6,012                          | 55.55               | 108                      |
| 2011                        | 25,276.23               | 5,589                        | 5,433                         | 23,635                         | 56.54               | 418                      |
| 2012                        | 26,307.30               | 5,385                        | 5,235                         | 25,018                         | 57.54               | 435                      |
| 2014                        | 8,452.27                | 1,455                        | 1,414                         | 8,306                          | 59.52               | 140                      |
| 2015                        | 880,186.51              | 137,084                      | 133,259                       | 878,955                        | 60.52               | 14,523                   |
| 2016                        | 134,284.47              | 18,707                       | 18,185                        | 136,242                        | 61.52               | 2,215                    |
| 2017                        | 560,706.53              | 68,995                       | 67,070                        | 577,743                        | 62.51               | 9,242                    |
| 2018                        | 66,918.26               | 7,135                        | 6,936                         | 70,020                         | 63.51               | 1,103                    |
| 2020                        | 192,496.73              | 14,199                       | 13,803                        | 207,568                        | 65.51               | 3,168                    |
| 2021                        | 6.00                    |                              |                               | 7                              | 66.50               |                          |
| 2022                        | 6,293,291.78            | 258,443                      | 251,232                       | 6,986,054                      | 67.50               | 103,497                  |
| 2023                        | 963,768.50              | 23,752                       | 23,090                        | 1,085,244                      | 68.50               | 15,843                   |
| 2024                        | 1,138,271.91            | 9,346                        | 9,085                         | 1,299,928                      | 69.50               | 18,704                   |
|                             | 12,965,582.31           | 2,464,084                    | 2,395,334                     | 12,515,086                     |                     | 218,583                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.3 1.69

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 376.10 MAINS - STEEL

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40     |                         |                              |                               |                                |                     |                          |
| 1918                          | 11.09                   | 13                           | 15                            | 1                              | 15.20               |                          |
| 1920                          | 1,326.17                | 1,530                        | 1,793                         | 64                             | 15.84               | 4                        |
| 1922                          | 1,064.96                | 1,217                        | 1,426                         | 65                             | 16.51               | 4                        |
| 1923                          | 18,844.39               | 21,440                       | 25,119                        | 1,263                          | 16.86               | 75                       |
| 1924                          | 12,753.81               | 14,441                       | 16,919                        | 936                            | 17.21               | 54                       |
| 1925                          | 19,515.31               | 21,985                       | 25,758                        | 1,563                          | 17.58               | 89                       |
| 1926                          | 1,990.90                | 2,231                        | 2,614                         | 173                            | 17.95               | 10                       |
| 1927                          | 16,475.10               | 18,367                       | 21,519                        | 1,546                          | 18.33               | 84                       |
| 1928                          | 314,683.06              | 348,872                      | 408,744                       | 31,812                         | 18.73               | 1,698                    |
| 1929                          | 139,196.71              | 153,453                      | 179,788                       | 15,087                         | 19.13               | 789                      |
| 1930                          | 48,909.02               | 53,607                       | 62,807                        | 5,666                          | 19.54               | 290                      |
| 1931                          | 30,926.27               | 33,694                       | 39,476                        | 3,821                          | 19.96               | 191                      |
| 1932                          | 1,579.44                | 1,710                        | 2,003                         | 208                            | 20.39               | 10                       |
| 1933                          | 1,264.52                | 1,361                        | 1,595                         | 175                            | 20.83               | 8                        |
| 1934                          | 9,698.01                | 10,367                       | 12,146                        | 1,431                          | 21.28               | 67                       |
| 1935                          | 2,627.83                | 2,790                        | 3,269                         | 410                            | 21.74               | 19                       |
| 1936                          | 626,574.73              | 660,825                      | 774,232                       | 102,973                        | 22.20               | 4,638                    |
| 1937                          | 46,856.74               | 49,068                       | 57,489                        | 8,110                          | 22.68               | 358                      |
| 1938                          | 44,721.78               | 46,492                       | 54,471                        | 8,139                          | 23.17               | 351                      |
| 1939                          | 34,968.29               | 36,080                       | 42,272                        | 6,684                          | 23.67               | 282                      |
| 1940                          | 62,770.92               | 64,269                       | 75,299                        | 12,580                         | 24.18               | 520                      |
| 1941                          | 184,531.53              | 187,473                      | 219,646                       | 38,698                         | 24.69               | 1,567                    |
| 1942                          | 99,190.86               | 99,954                       | 117,108                       | 21,759                         | 25.22               | 863                      |
| 1943                          | 30,904.61               | 30,887                       | 36,188                        | 7,078                          | 25.75               | 275                      |
| 1944                          | 26,127.68               | 25,890                       | 30,333                        | 6,246                          | 26.30               | 237                      |
| 1945                          | 36,172.05               | 35,533                       | 41,631                        | 9,010                          | 26.85               | 336                      |
| 1946                          | 32,355.31               | 31,502                       | 36,908                        | 8,389                          | 27.41               | 306                      |
| 1947                          | 264,969.22              | 255,630                      | 299,500                       | 71,457                         | 27.98               | 2,554                    |
| 1948                          | 300,715.79              | 287,406                      | 336,729                       | 84,273                         | 28.56               | 2,951                    |
| 1949                          | 321,442.47              | 304,263                      | 356,479                       | 93,540                         | 29.15               | 3,209                    |
| 1950                          | 375,177.29              | 351,622                      | 411,965                       | 113,283                        | 29.75               | 3,808                    |
| 1951                          | 423,509.05              | 392,971                      | 460,411                       | 132,502                        | 30.35               | 4,366                    |
| 1952                          | 490,446.58              | 450,351                      | 527,638                       | 158,987                        | 30.97               | 5,134                    |
| 1953                          | 797,349.35              | 724,472                      | 848,802                       | 267,487                        | 31.59               | 8,467                    |
| 1954                          | 1,262,212.77            | 1,134,477                    | 1,329,170                     | 437,928                        | 32.22               | 13,592                   |
| 1955                          | 1,460,663.05            | 1,298,529                    | 1,521,376                     | 523,552                        | 32.85               | 15,938                   |
| 1956                          | 1,760,460.45            | 1,547,526                    | 1,813,104                     | 651,541                        | 33.49               | 19,455                   |
| 1957                          | 1,696,751.26            | 1,474,372                    | 1,727,396                     | 648,056                        | 34.14               | 18,982                   |
| 1958                          | 1,908,142.95            | 1,638,450                    | 1,919,632                     | 751,768                        | 34.80               | 21,603                   |
| 1959                          | 1,168,032.46            | 990,779                      | 1,160,811                     | 474,434                        | 35.47               | 13,376                   |
| 1960                          | 4,702,852.52            | 3,940,125                    | 4,616,308                     | 1,967,686                      | 36.14               | 54,446                   |
| 1961                          | 7,119,860.35            | 5,889,876                    | 6,900,665                     | 3,067,139                      | 36.82               | 83,301                   |
| 1962                          | 3,684,406.09            | 3,008,914                    | 3,525,288                     | 1,632,881                      | 37.50               | 43,543                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 376.10 MAINS - STEEL

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

| YEAR                          | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                           | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 90-R2.5 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -40     |                  |                       |                        |                         |              |                   |
| 1963                          | 4,759,271.82     | 3,835,678             | 4,493,936              | 2,169,045               | 38.19        | 56,796            |
| 1964                          | 6,495,361.35     | 5,164,111             | 6,050,348              | 3,043,158               | 38.89        | 78,250            |
| 1965                          | 6,020,086.42     | 4,720,675             | 5,530,812              | 2,897,309               | 39.59        | 73,183            |
| 1966                          | 6,032,549.90     | 4,663,813             | 5,464,192              | 2,981,378               | 40.30        | 73,980            |
| 1967                          | 7,606,379.94     | 5,795,362             | 6,789,931              | 3,859,001               | 41.02        | 94,076            |
| 1968                          | 6,543,708.12     | 4,912,414             | 5,755,456              | 3,405,735               | 41.74        | 81,594            |
| 1969                          | 6,166,469.94     | 4,559,204             | 5,341,630              | 3,291,428               | 42.47        | 77,500            |
| 1970                          | 5,020,068.97     | 3,654,610             | 4,281,794              | 2,746,303               | 43.20        | 63,572            |
| 1971                          | 5,238,851.66     | 3,753,595             | 4,397,767              | 2,936,625               | 43.94        | 66,833            |
| 1972                          | 3,829,906.50     | 2,699,379             | 3,162,632              | 2,199,237               | 44.69        | 49,211            |
| 1973                          | 3,228,725.93     | 2,238,004             | 2,622,078              | 1,898,138               | 45.44        | 41,772            |
| 1974                          | 4,280,335.91     | 2,917,015             | 3,417,617              | 2,574,853               | 46.19        | 55,745            |
| 1975                          | 3,395,205.50     | 2,273,117             | 2,663,217              | 2,090,071               | 46.96        | 44,507            |
| 1976                          | 2,457,790.86     | 1,616,469             | 1,893,879              | 1,547,028               | 47.72        | 32,419            |
| 1977                          | 1,606,082.89     | 1,036,813             | 1,214,745              | 1,033,771               | 48.50        | 21,315            |
| 1978                          | 2,742,236.07     | 1,737,437             | 2,035,607              | 1,803,523               | 49.27        | 36,605            |
| 1979                          | 2,677,603.56     | 1,663,574             | 1,949,068              | 1,799,577               | 50.06        | 35,948            |
| 1980                          | 1,977,449.72     | 1,204,571             | 1,411,293              | 1,357,137               | 50.84        | 26,694            |
| 1981                          | 2,391,126.55     | 1,426,804             | 1,671,664              | 1,675,913               | 51.64        | 32,454            |
| 1982                          | 3,785,720.92     | 2,212,436             | 2,592,122              | 2,707,887               | 52.43        | 51,648            |
| 1983                          | 3,110,180.43     | 1,778,451             | 2,083,659              | 2,270,594               | 53.24        | 42,648            |
| 1984                          | 2,306,578.07     | 1,290,263             | 1,511,691              | 1,717,518               | 54.04        | 31,782            |
| 1985                          | 2,473,581.73     | 1,352,099             | 1,584,139              | 1,878,875               | 54.86        | 34,249            |
| 1986                          | 5,001,346.27     | 2,670,799             | 3,129,147              | 3,872,738               | 55.67        | 69,566            |
| 1987                          | 2,352,534.45     | 1,225,925             | 1,436,312              | 1,857,236               | 56.50        | 32,871            |
| 1988                          | 1,859,402.11     | 945,235               | 1,107,451              | 1,495,712               | 57.32        | 26,094            |
| 1989                          | 2,488,949.76     | 1,233,140             | 1,444,765              | 2,039,765               | 58.15        | 35,078            |
| 1990                          | 686,513.36       | 331,163               | 387,995                | 573,124                 | 58.99        | 9,716             |
| 1991                          | 2,396,082.12     | 1,124,501             | 1,317,482              | 2,037,033               | 59.83        | 34,047            |
| 1992                          | 2,261,925.88     | 1,031,995             | 1,209,100              | 1,957,596               | 60.67        | 32,266            |
| 1993                          | 2,283,073.41     | 1,011,438             | 1,185,016              | 2,011,287               | 61.52        | 32,693            |
| 1994                          | 737,525.20       | 316,988               | 371,388                | 661,147                 | 62.37        | 10,600            |
| 1995                          | 1,440,939.48     | 600,030               | 703,004                | 1,314,311               | 63.23        | 20,786            |
| 1996                          | 2,377,958.71     | 958,427               | 1,122,907              | 2,206,235               | 64.09        | 34,424            |
| 1997                          | 1,899,216.68     | 740,053               | 867,057                | 1,791,846               | 64.95        | 27,588            |
| 1998                          | 6,376,016.62     | 2,398,262             | 2,809,839              | 6,116,584               | 65.82        | 92,929            |
| 1999                          | 2,829,298.33     | 1,025,904             | 1,201,964              | 2,759,054               | 66.69        | 41,371            |
| 2000                          | 8,619,458.00     | 3,007,398             | 3,523,512              | 8,543,729               | 67.57        | 126,443           |
| 2001                          | 3,281,952.14     | 1,100,163             | 1,288,967              | 3,305,766               | 68.45        | 48,295            |
| 2002                          | 5,143,188.60     | 1,653,731             | 1,937,535              | 5,262,929               | 69.33        | 75,911            |
| 2003                          | 3,311,514.72     | 1,018,927             | 1,193,790              | 3,442,331               | 70.22        | 49,022            |
| 2004                          | 2,033,874.90     | 597,646               | 700,211                | 2,147,214               | 71.11        | 30,196            |
| 2005                          | 1,402,448.79     | 392,686               | 460,077                | 1,503,351               | 72.00        | 20,880            |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 376.10 MAINS - STEEL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40                                    |                         |                              |                               |                                |                     |                          |
| 2006   | 2,010,841.25            | 534,884                      | 626,678                       | 2,188,500                      | 72.90               | 30,021                   |
| 2007   | 2,312,081.31            | 582,644                      | 682,634                       | 2,554,280                      | 73.80               | 34,611                   |
| 2008   | 2,063,545.59            | 491,124                      | 575,408                       | 2,313,556                      | 74.70               | 30,971                   |
| 2009   | 4,607,778.25            | 1,031,433                    | 1,208,442                     | 5,242,448                      | 75.61               | 69,335                   |
| 2010   | 4,913,332.08            | 1,030,286                    | 1,207,098                     | 5,671,567                      | 76.52               | 74,119                   |
| 2011   | 2,121,248.04            | 414,785                      | 485,968                       | 2,483,779                      | 77.43               | 32,078                   |
| 2012   | 4,705,113.82            | 852,642                      | 998,968                       | 5,588,191                      | 78.35               | 71,323                   |
| 2013   | 4,002,399.89            | 668,033                      | 782,677                       | 4,820,683                      | 79.27               | 60,813                   |
| 2014   | 3,139,862.56            | 479,143                      | 561,371                       | 3,834,437                      | 80.19               | 47,817                   |
| 2015   | 5,022,091.60            | 694,515                      | 813,704                       | 6,217,224                      | 81.11               | 76,652                   |
| 2016   | 12,652,898.40           | 1,566,631                    | 1,835,488                     | 15,878,570                     | 82.04               | 193,547                  |
| 2017   | 11,813,901.92           | 1,293,717                    | 1,515,738                     | 15,023,725                     | 82.96               | 181,096                  |
| 2018   | 15,535,937.72           | 1,474,236                    | 1,727,236                     | 20,023,077                     | 83.90               | 238,654                  |
| 2019   | 7,279,825.10            | 585,414                      | 685,880                       | 9,505,875                      | 84.83               | 112,058                  |
| 2020   | 10,640,974.45           | 701,815                      | 822,257                       | 14,075,107                     | 85.76               | 164,122                  |
| 2021   | 11,634,713.80           | 597,303                      | 699,809                       | 15,588,790                     | 86.70               | 179,801                  |
| 2022   | 43,255,963.92           | 1,587,840                    | 1,860,336                     | 58,698,013                     | 87.64               | 669,763                  |
| 2023   | 29,276,615.49           | 646,779                      | 757,776                       | 40,229,486                     | 88.58               | 454,160                  |
| 2024   | 34,600,426.08           | 252,860                      | 296,254                       | 48,144,343                     | 89.53               | 537,745                  |
|  | 394,101,076.30          | 131,021,203                  | 153,506,360                   | 398,235,147                    |                     | 5,640,093                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 70.6 1.43                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 376.20 MAINS - PLASTIC

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40     |                         |                              |                               |                                |                     |                          |
| 1954                          | 722.85                  | 650                          | 1,012                         |                                |                     |                          |
| 1955                          | 8,315.83                | 7,393                        | 11,625                        | 17                             | 32.85               | 1                        |
| 1956                          | 23,920.64               | 21,027                       | 33,064                        | 425                            | 33.49               | 13                       |
| 1957                          | 6,385.67                | 5,549                        | 8,726                         | 214                            | 34.14               | 6                        |
| 1958                          | 15,737.17               | 13,513                       | 21,249                        | 783                            | 34.80               | 22                       |
| 1959                          | 8,936.70                | 7,581                        | 11,921                        | 590                            | 35.47               | 17                       |
| 1960                          | 36,923.33               | 30,935                       | 48,644                        | 3,049                          | 36.14               | 84                       |
| 1961                          | 5,505.78                | 4,555                        | 7,163                         | 545                            | 36.82               | 15                       |
| 1962                          | 5,997.61                | 4,898                        | 7,702                         | 695                            | 37.50               | 19                       |
| 1963                          | 6,221.00                | 5,014                        | 7,884                         | 825                            | 38.19               | 22                       |
| 1964                          | 1,141.59                | 908                          | 1,428                         | 170                            | 38.89               | 4                        |
| 1965                          | 2,098.94                | 1,646                        | 2,588                         | 351                            | 39.59               | 9                        |
| 1966                          | 279.69                  | 216                          | 340                           | 52                             | 40.30               | 1                        |
| 1967                          | 383.73                  | 292                          | 459                           | 78                             | 41.02               | 2                        |
| 1968                          | 3,588.70                | 2,694                        | 4,236                         | 788                            | 41.74               | 19                       |
| 1971                          | 246,127.69              | 176,349                      | 277,301                       | 67,278                         | 43.94               | 1,531                    |
| 1972                          | 1,117,114.84            | 787,360                      | 1,238,089                     | 325,872                        | 44.69               | 7,292                    |
| 1973                          | 1,530,846.55            | 1,061,112                    | 1,668,552                     | 474,633                        | 45.44               | 10,445                   |
| 1974                          | 2,511,203.03            | 1,711,365                    | 2,691,047                     | 824,637                        | 46.19               | 17,853                   |
| 1975                          | 3,665,297.37            | 2,453,946                    | 3,858,723                     | 1,272,693                      | 46.96               | 27,102                   |
| 1976                          | 3,848,850.64            | 2,531,358                    | 3,980,450                     | 1,407,941                      | 47.72               | 29,504                   |
| 1977                          | 4,017,660.77            | 2,593,617                    | 4,078,350                     | 1,546,375                      | 48.50               | 31,884                   |
| 1978                          | 4,696,004.88            | 2,975,314                    | 4,678,551                     | 1,895,856                      | 49.27               | 38,479                   |
| 1979                          | 5,352,008.72            | 3,325,160                    | 5,228,669                     | 2,264,143                      | 50.06               | 45,229                   |
| 1980                          | 6,537,680.25            | 3,982,454                    | 6,262,235                     | 2,890,517                      | 50.84               | 56,855                   |
| 1981                          | 9,283,420.81            | 5,539,491                    | 8,710,608                     | 4,286,181                      | 51.64               | 83,001                   |
| 1982                          | 8,843,919.58            | 5,168,528                    | 8,127,285                     | 4,254,202                      | 52.43               | 81,141                   |
| 1983                          | 9,927,445.69            | 5,676,672                    | 8,926,319                     | 4,972,105                      | 53.24               | 93,390                   |
| 1984                          | 7,810,292.32            | 4,368,953                    | 6,869,988                     | 4,064,421                      | 54.04               | 75,211                   |
| 1985                          | 8,578,068.63            | 4,688,910                    | 7,373,106                     | 4,636,190                      | 54.86               | 84,509                   |
| 1986                          | 10,734,700.78           | 5,732,502                    | 9,014,109                     | 6,014,472                      | 55.67               | 108,038                  |
| 1987                          | 12,006,310.51           | 6,256,584                    | 9,838,205                     | 6,970,630                      | 56.50               | 123,374                  |
| 1988                          | 8,333,412.76            | 4,236,324                    | 6,661,435                     | 5,005,343                      | 57.32               | 87,323                   |
| 1989                          | 6,801,720.22            | 3,369,885                    | 5,298,997                     | 4,223,411                      | 58.15               | 72,630                   |
| 1990                          | 8,199,482.37            | 3,955,299                    | 6,219,535                     | 5,259,740                      | 58.99               | 89,163                   |
| 1991                          | 8,109,888.30            | 3,806,035                    | 5,984,824                     | 5,369,020                      | 59.83               | 89,738                   |
| 1992                          | 8,149,195.22            | 3,718,038                    | 5,846,453                     | 5,562,420                      | 60.67               | 91,683                   |
| 1993                          | 6,873,939.41            | 3,045,265                    | 4,788,546                     | 4,834,969                      | 61.52               | 78,592                   |
| 1994                          | 8,780,563.71            | 3,773,886                    | 5,934,271                     | 6,358,518                      | 62.37               | 101,948                  |
| 1995                          | 11,216,971.25           | 4,670,926                    | 7,344,827                     | 8,358,933                      | 63.23               | 132,199                  |
| 1996                          | 10,856,597.36           | 4,375,708                    | 6,880,610                     | 8,318,626                      | 64.09               | 129,796                  |
| 1997                          | 11,526,117.54           | 4,491,290                    | 7,062,358                     | 9,074,207                      | 64.95               | 139,711                  |
| 1998                          | 10,264,351.35           | 3,860,813                    | 6,070,960                     | 8,299,132                      | 65.82               | 126,088                  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 376.20 MAINS - PLASTIC

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40                                    |                         |                              |                               |                                |                     |                          |
| 1999   | 9,709,883.37            | 3,520,804                    | 5,536,311                     | 8,057,526                      | 66.69               | 120,821                  |
| 2000   | 9,949,008.67            | 3,471,289                    | 5,458,451                     | 8,470,161                      | 67.57               | 125,354                  |
| 2001   | 9,775,616.13            | 3,276,943                    | 5,152,850                     | 8,533,013                      | 68.45               | 124,661                  |
| 2002   | 10,135,943.98           | 3,259,091                    | 5,124,778                     | 9,065,544                      | 69.33               | 130,759                  |
| 2003   | 11,486,712.20           | 3,534,369                    | 5,557,641                     | 10,523,756                     | 70.22               | 149,868                  |
| 2004   | 10,128,022.02           | 2,976,079                    | 4,679,754                     | 9,499,477                      | 71.11               | 133,588                  |
| 2005   | 13,446,334.76           | 3,764,974                    | 5,920,257                     | 12,904,612                     | 72.00               | 179,231                  |
| 2006   | 14,263,404.08           | 3,794,065                    | 5,966,002                     | 14,002,764                     | 72.90               | 192,082                  |
| 2007   | 12,353,066.24           | 3,112,973                    | 4,895,014                     | 12,399,279                     | 73.80               | 168,012                  |
| 2008   | 11,933,147.99           | 2,840,089                    | 4,465,916                     | 12,240,491                     | 74.70               | 163,862                  |
| 2009   | 13,258,088.11           | 2,967,770                    | 4,666,689                     | 13,894,634                     | 75.61               | 183,767                  |
| 2010   | 14,554,608.27           | 3,051,985                    | 4,799,113                     | 15,577,339                     | 76.52               | 203,572                  |
| 2011   | 14,288,353.41           | 2,793,916                    | 4,393,311                     | 15,610,384                     | 77.43               | 201,606                  |
| 2012   | 21,684,896.28           | 3,929,650                    | 6,179,203                     | 24,179,652                     | 78.35               | 308,611                  |
| 2013   | 23,958,394.61           | 3,998,848                    | 6,288,014                     | 27,253,738                     | 79.27               | 343,809                  |
| 2014   | 36,474,331.69           | 5,565,983                    | 8,752,266                     | 42,311,798                     | 80.19               | 527,644                  |
| 2015   | 26,193,090.99           | 3,622,295                    | 5,695,901                     | 30,974,426                     | 81.11               | 381,882                  |
| 2016   | 49,914,615.11           | 6,180,228                    | 9,718,139                     | 60,162,322                     | 82.04               | 733,329                  |
| 2017   | 44,067,149.16           | 4,825,705                    | 7,588,211                     | 54,105,798                     | 82.96               | 652,191                  |
| 2018   | 48,240,233.35           | 4,577,612                    | 7,198,095                     | 60,338,232                     | 83.90               | 719,168                  |
| 2019   | 55,619,843.78           | 4,472,725                    | 7,033,165                     | 70,834,616                     | 84.83               | 835,018                  |
| 2020   | 94,833,785.15           | 6,254,667                    | 9,835,191                     | 122,932,108                    | 85.76               | 1,433,443                |
| 2021   | 112,094,743.60          | 5,754,720                    | 9,049,046                     | 147,883,595                    | 86.70               | 1,705,693                |
| 2022   | 70,105,733.56           | 2,573,441                    | 4,046,624                     | 94,101,403                     | 87.64               | 1,073,727                |
| 2023   | 83,098,925.37           | 1,835,821                    | 2,886,749                     | 113,451,747                    | 88.58               | 1,280,783                |
| 2024   | 98,244,759.84           | 717,973                      | 1,128,981                     | 136,413,683                    | 89.53               | 1,523,665                |
|  | 1,119,758,043.50        | 199,114,030                  | 313,098,116                   | 1,254,563,145                  |                     | 15,650,089               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 80.2 1.40                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35     |                         |                              |                               |                                |                     |                          |
| 1923                          | 11,977.20               | 15,284                       | 16,169                        |                                |                     |                          |
| 1925                          | 840.89                  | 1,061                        | 1,135                         |                                |                     |                          |
| 1928                          | 766.52                  | 954                          | 1,035                         |                                |                     |                          |
| 1929                          | 8,056.57                | 9,977                        | 10,876                        |                                |                     |                          |
| 1930                          | 348.10                  | 429                          | 470                           |                                |                     |                          |
| 1931                          | 946.38                  | 1,161                        | 1,278                         |                                |                     |                          |
| 1932                          | 5,344.42                | 6,529                        | 7,215                         |                                |                     |                          |
| 1934                          | 1,684.73                | 2,039                        | 2,274                         |                                |                     |                          |
| 1935                          | 67.79                   | 82                           | 92                            |                                |                     |                          |
| 1936                          | 547.26                  | 656                          | 739                           |                                |                     |                          |
| 1937                          | 750.42                  | 894                          | 1,013                         |                                |                     |                          |
| 1938                          | 2,331.23                | 2,763                        | 3,147                         |                                |                     |                          |
| 1939                          | 1,024.87                | 1,208                        | 1,384                         |                                |                     |                          |
| 1940                          | 2,853.07                | 3,344                        | 3,852                         |                                |                     |                          |
| 1942                          | 4,210.24                | 4,877                        | 5,684                         |                                |                     |                          |
| 1943                          | 2,643.18                | 3,043                        | 3,568                         |                                |                     |                          |
| 1944                          | 2,076.34                | 2,376                        | 2,803                         |                                |                     |                          |
| 1945                          | 1,996.25                | 2,270                        | 2,695                         |                                |                     |                          |
| 1946                          | 1,430.68                | 1,617                        | 1,931                         |                                |                     |                          |
| 1947                          | 4,368.68                | 4,905                        | 5,898                         |                                |                     |                          |
| 1948                          | 7,243.90                | 8,079                        | 9,779                         |                                |                     |                          |
| 1949                          | 27,660.19               | 30,640                       | 37,341                        |                                |                     |                          |
| 1950                          | 55,563.31               | 61,127                       | 75,010                        |                                |                     |                          |
| 1951                          | 4,455.49                | 4,867                        | 6,015                         |                                |                     |                          |
| 1952                          | 20,391.40               | 22,113                       | 27,528                        |                                |                     |                          |
| 1953                          | 30,645.38               | 32,984                       | 41,371                        |                                |                     |                          |
| 1954                          | 104,560.61              | 111,668                      | 140,194                       | 963                            | 11.49               | 84                       |
| 1955                          | 91,820.33               | 97,295                       | 122,149                       | 1,808                          | 11.83               | 153                      |
| 1956                          | 43,351.36               | 45,575                       | 57,217                        | 1,307                          | 12.17               | 107                      |
| 1957                          | 29,695.21               | 30,956                       | 38,864                        | 1,225                          | 12.53               | 98                       |
| 1958                          | 93,086.24               | 96,215                       | 120,793                       | 4,873                          | 12.89               | 378                      |
| 1959                          | 27,612.68               | 28,290                       | 35,517                        | 1,760                          | 13.26               | 133                      |
| 1960                          | 199,227.16              | 202,255                      | 253,922                       | 15,035                         | 13.64               | 1,102                    |
| 1961                          | 258,146.76              | 259,600                      | 325,916                       | 22,582                         | 14.03               | 1,610                    |
| 1962                          | 112,555.56              | 112,112                      | 140,751                       | 11,199                         | 14.42               | 777                      |
| 1963                          | 158,631.16              | 156,408                      | 196,363                       | 17,789                         | 14.83               | 1,200                    |
| 1964                          | 188,626.56              | 184,086                      | 231,111                       | 23,535                         | 15.24               | 1,544                    |
| 1965                          | 206,762.21              | 199,653                      | 250,655                       | 28,474                         | 15.66               | 1,818                    |
| 1966                          | 202,804.52              | 193,641                      | 243,107                       | 30,679                         | 16.10               | 1,906                    |
| 1967                          | 157,226.46              | 148,424                      | 186,339                       | 25,917                         | 16.54               | 1,567                    |
| 1968                          | 261,324.01              | 243,808                      | 306,090                       | 46,697                         | 16.99               | 2,748                    |
| 1969                          | 67,234.20               | 61,969                       | 77,799                        | 12,967                         | 17.45               | 743                      |
| 1970                          | 172,304.12              | 156,821                      | 196,882                       | 35,729                         | 17.92               | 1,994                    |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35     |                         |                              |                               |                                |                     |                          |
| 1971                          | 154,574.09              | 138,863                      | 174,336                       | 34,339                         | 18.40               | 1,866                    |
| 1972                          | 166,807.25              | 147,889                      | 185,668                       | 39,522                         | 18.88               | 2,093                    |
| 1973                          | 172,521.64              | 150,838                      | 189,370                       | 43,534                         | 19.38               | 2,246                    |
| 1974                          | 177,986.32              | 153,386                      | 192,569                       | 47,713                         | 19.89               | 2,399                    |
| 1975                          | 153,408.23              | 130,248                      | 163,520                       | 43,581                         | 20.41               | 2,135                    |
| 1976                          | 162,031.53              | 135,500                      | 170,114                       | 48,629                         | 20.93               | 2,323                    |
| 1977                          | 90,205.51               | 74,240                       | 93,205                        | 28,572                         | 21.47               | 1,331                    |
| 1978                          | 213,061.20              | 172,476                      | 216,536                       | 71,097                         | 22.02               | 3,229                    |
| 1979                          | 444,266.00              | 353,642                      | 443,981                       | 155,778                        | 22.57               | 6,902                    |
| 1980                          | 397,137.27              | 310,664                      | 390,024                       | 146,111                        | 23.13               | 6,317                    |
| 1981                          | 511,336.53              | 392,845                      | 493,199                       | 197,105                        | 23.70               | 8,317                    |
| 1982                          | 801,862.24              | 604,433                      | 758,838                       | 323,676                        | 24.29               | 13,325                   |
| 1983                          | 1,180,101.90            | 872,466                      | 1,095,341                     | 497,797                        | 24.88               | 20,008                   |
| 1984                          | 632,346.86              | 458,343                      | 575,428                       | 278,240                        | 25.47               | 10,924                   |
| 1985                          | 1,132,465.16            | 803,888                      | 1,009,244                     | 519,584                        | 26.08               | 19,923                   |
| 1986                          | 1,181,313.61            | 820,878                      | 1,030,574                     | 564,199                        | 26.69               | 21,139                   |
| 1987                          | 807,144.90              | 548,386                      | 688,473                       | 401,173                        | 27.32               | 14,684                   |
| 1988                          | 833,369.53              | 553,322                      | 694,670                       | 430,379                        | 27.95               | 15,398                   |
| 1989                          | 595,641.63              | 386,121                      | 484,757                       | 319,359                        | 28.59               | 11,170                   |
| 1990                          | 408,536.62              | 258,417                      | 324,431                       | 227,093                        | 29.23               | 7,769                    |
| 1991                          | 600,198.09              | 369,928                      | 464,427                       | 345,840                        | 29.89               | 11,570                   |
| 1992                          | 661,114.50              | 396,763                      | 498,118                       | 394,387                        | 30.55               | 12,910                   |
| 1993                          | 835,529.56              | 487,901                      | 612,537                       | 515,428                        | 31.21               | 16,515                   |
| 1994                          | 801,723.33              | 454,772                      | 570,945                       | 511,381                        | 31.89               | 16,036                   |
| 1995                          | 674,625.94              | 371,420                      | 466,301                       | 444,444                        | 32.57               | 13,646                   |
| 1996                          | 213,121.04              | 113,724                      | 142,775                       | 144,938                        | 33.26               | 4,358                    |
| 1997                          | 283,264.11              | 146,358                      | 183,746                       | 198,661                        | 33.95               | 5,852                    |
| 1998                          | 497,329.61              | 248,416                      | 311,875                       | 359,520                        | 34.65               | 10,376                   |
| 1999                          | 806,030.52              | 388,564                      | 487,824                       | 600,317                        | 35.36               | 16,977                   |
| 2000                          | 395,959.03              | 183,980                      | 230,978                       | 303,567                        | 36.07               | 8,416                    |
| 2001                          | 777,584.40              | 347,558                      | 436,343                       | 613,396                        | 36.79               | 16,673                   |
| 2002                          | 719,435.72              | 308,854                      | 387,752                       | 583,486                        | 37.51               | 15,555                   |
| 2003                          | 995,744.29              | 409,635                      | 514,278                       | 829,977                        | 38.24               | 21,704                   |
| 2004                          | 825,405.72              | 324,561                      | 407,471                       | 706,827                        | 38.98               | 18,133                   |
| 2005                          | 420,189.13              | 157,697                      | 197,981                       | 369,274                        | 39.71               | 9,299                    |
| 2006                          | 889,611.04              | 317,490                      | 398,594                       | 802,381                        | 40.46               | 19,831                   |
| 2007                          | 348,894.18              | 118,096                      | 148,264                       | 322,743                        | 41.21               | 7,832                    |
| 2008                          | 494,596.54              | 158,306                      | 198,746                       | 468,959                        | 41.96               | 11,176                   |
| 2009                          | 577,577.63              | 174,090                      | 218,562                       | 561,168                        | 42.72               | 13,136                   |
| 2010                          | 551,568.51              | 155,960                      | 195,801                       | 548,816                        | 43.48               | 12,622                   |
| 2011                          | 616,001.07              | 162,695                      | 204,256                       | 627,345                        | 44.24               | 14,180                   |
| 2012                          | 311,543.82              | 76,395                       | 95,910                        | 324,674                        | 45.01               | 7,213                    |
| 2013                          | 1,309,625.20            | 296,051                      | 371,678                       | 1,396,316                      | 45.79               | 30,494                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -35                                    |                         |                              |                               |                                |                     |                          |
| 2014   | 2,444,287.82            | 505,759                      | 634,957                       | 2,664,832                      | 46.57               | 57,222                   |
| 2015   | 3,469,319.42            | 651,439                      | 817,851                       | 3,865,730                      | 47.35               | 81,642                   |
| 2016   | 5,529,223.95            | 931,041                      | 1,168,879                     | 6,295,573                      | 48.14               | 130,776                  |
| 2017   | 1,458,704.25            | 217,327                      | 272,844                       | 1,696,407                      | 48.93               | 34,670                   |
| 2018   | 5,682,023.43            | 736,390                      | 924,504                       | 6,746,228                      | 49.72               | 135,684                  |
| 2019   | 3,190,882.22            | 350,861                      | 440,490                       | 3,867,201                      | 50.52               | 76,548                   |
| 2020   | 792,473.36              | 71,390                       | 89,627                        | 980,212                        | 51.33               | 19,096                   |
| 2021   | 3,625,659.85            | 254,521                      | 319,539                       | 4,575,102                      | 52.14               | 87,746                   |
| 2022   | 14,066,008.42           | 707,724                      | 888,515                       | 18,100,596                     | 52.95               | 341,843                  |
| 2023   | 5,979,037.11            | 180,483                      | 226,588                       | 7,845,112                      | 53.77               | 145,901                  |
| 2024   | 7,077,793.80            | 71,185                       | 89,369                        | 9,465,653                      | 54.59               | 173,395                  |
|  | 80,713,398.27           | 20,868,234                   | 26,186,574                    | 82,776,514                     |                     | 1,790,487                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 46.2 2.22                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 380.10 SERVICES - STEEL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125  |                         |                              |                               |                                |                     |                          |
| 1931                        | 445.79                  | 886                          | 627                           | 376                            | 7.56                | 50                       |
| 1935                        | 13.06                   | 25                           | 18                            | 11                             | 8.76                | 1                        |
| 1936                        | 4,994.02                | 9,670                        | 6,848                         | 4,389                          | 9.06                | 484                      |
| 1937                        | 4,572.09                | 8,804                        | 6,235                         | 4,052                          | 9.37                | 432                      |
| 1938                        | 7,415.32                | 14,200                       | 10,056                        | 6,628                          | 9.68                | 685                      |
| 1939                        | 11,679.43               | 22,236                       | 15,747                        | 10,532                         | 10.00               | 1,053                    |
| 1940                        | 13,883.04               | 26,277                       | 18,609                        | 12,628                         | 10.32               | 1,224                    |
| 1941                        | 16,212.78               | 30,508                       | 21,605                        | 14,874                         | 10.64               | 1,398                    |
| 1942                        | 21,933.28               | 41,021                       | 29,050                        | 20,300                         | 10.97               | 1,851                    |
| 1943                        | 14,295.36               | 26,568                       | 18,815                        | 13,350                         | 11.31               | 1,180                    |
| 1944                        | 17,868.23               | 32,992                       | 23,364                        | 16,840                         | 11.66               | 1,444                    |
| 1945                        | 17,711.03               | 32,487                       | 23,007                        | 16,843                         | 12.01               | 1,402                    |
| 1946                        | 37,801.35               | 68,880                       | 48,780                        | 36,273                         | 12.36               | 2,935                    |
| 1947                        | 71,716.61               | 129,760                      | 91,894                        | 69,468                         | 12.73               | 5,457                    |
| 1948                        | 92,229.36               | 165,693                      | 117,341                       | 90,175                         | 13.10               | 6,884                    |
| 1949                        | 104,183.38              | 185,800                      | 131,580                       | 102,833                        | 13.48               | 7,629                    |
| 1950                        | 137,825.61              | 243,937                      | 172,752                       | 137,356                        | 13.87               | 9,903                    |
| 1951                        | 169,268.26              | 297,302                      | 210,544                       | 170,310                        | 14.26               | 11,943                   |
| 1952                        | 214,698.05              | 374,046                      | 264,893                       | 218,178                        | 14.67               | 14,872                   |
| 1953                        | 189,122.58              | 326,804                      | 231,437                       | 194,089                        | 15.08               | 12,871                   |
| 1954                        | 425,929.96              | 729,816                      | 516,843                       | 441,499                        | 15.50               | 28,484                   |
| 1955                        | 268,574.71              | 456,193                      | 323,068                       | 281,225                        | 15.93               | 17,654                   |
| 1956                        | 393,102.07              | 661,723                      | 468,621                       | 415,859                        | 16.37               | 25,404                   |
| 1957                        | 462,775.16              | 771,801                      | 546,576                       | 494,668                        | 16.82               | 29,410                   |
| 1958                        | 595,517.82              | 983,699                      | 696,639                       | 643,276                        | 17.28               | 37,227                   |
| 1959                        | 836,458.51              | 1,368,388                    | 969,069                       | 912,963                        | 17.74               | 51,464                   |
| 1960                        | 1,597,680.51            | 2,587,128                    | 1,832,160                     | 1,762,621                      | 18.22               | 96,741                   |
| 1961                        | 2,024,836.62            | 3,244,472                    | 2,297,679                     | 2,258,203                      | 18.71               | 120,695                  |
| 1962                        | 2,305,414.50            | 3,654,993                    | 2,588,403                     | 2,598,780                      | 19.20               | 135,353                  |
| 1963                        | 2,416,256.58            | 3,788,859                    | 2,683,205                     | 2,753,372                      | 19.70               | 139,765                  |
| 1964                        | 2,511,265.66            | 3,893,542                    | 2,757,340                     | 2,893,008                      | 20.21               | 143,147                  |
| 1965                        | 2,656,400.48            | 4,069,791                    | 2,882,156                     | 3,094,745                      | 20.74               | 149,216                  |
| 1966                        | 3,030,067.57            | 4,586,712                    | 3,248,231                     | 3,569,421                      | 21.27               | 167,815                  |
| 1967                        | 3,132,557.55            | 4,683,283                    | 3,316,621                     | 3,731,633                      | 21.81               | 171,097                  |
| 1968                        | 3,516,785.38            | 5,191,962                    | 3,676,858                     | 4,235,909                      | 22.35               | 189,526                  |
| 1969                        | 3,690,643.03            | 5,377,138                    | 3,807,997                     | 4,495,950                      | 22.91               | 196,244                  |
| 1970                        | 3,330,852.33            | 4,787,209                    | 3,390,219                     | 4,104,199                      | 23.48               | 174,796                  |
| 1971                        | 3,548,607.76            | 5,030,151                    | 3,562,267                     | 4,422,100                      | 24.05               | 183,871                  |
| 1972                        | 1,834,561.12            | 2,563,010                    | 1,815,080                     | 2,312,683                      | 24.64               | 93,859                   |
| 1973                        | 1,450,794.07            | 1,997,254                    | 1,414,421                     | 1,849,866                      | 25.23               | 73,320                   |
| 1974                        | 1,063,402.67            | 1,441,862                    | 1,021,102                     | 1,371,554                      | 25.83               | 53,099                   |
| 1975                        | 756,909.83              | 1,010,299                    | 715,476                       | 987,571                        | 26.44               | 37,351                   |
| 1976                        | 1,086,584.61            | 1,427,014                    | 1,010,587                     | 1,434,228                      | 27.06               | 53,002                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 380.10 SERVICES - STEEL

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125  |                         |                              |                               |                                |                     |                          |
| 1977                        | 668,766.15              | 863,711                      | 611,665                       | 893,059                        | 27.69               | 32,252                   |
| 1978                        | 495,217.95              | 628,777                      | 445,289                       | 668,951                        | 28.32               | 23,621                   |
| 1979                        | 361,124.50              | 450,515                      | 319,047                       | 493,483                        | 28.96               | 17,040                   |
| 1980                        | 493,650.51              | 604,739                      | 428,266                       | 682,448                        | 29.61               | 23,048                   |
| 1981                        | 956,736.88              | 1,150,187                    | 814,543                       | 1,338,115                      | 30.27               | 44,206                   |
| 1982                        | 620,870.59              | 732,006                      | 518,394                       | 878,565                        | 30.94               | 28,396                   |
| 1983                        | 271,612.40              | 313,930                      | 222,320                       | 388,808                        | 31.61               | 12,300                   |
| 1984                        | 381,989.39              | 432,514                      | 306,299                       | 553,177                        | 32.29               | 17,132                   |
| 1985                        | 451,328.51              | 500,250                      | 354,268                       | 661,221                        | 32.98               | 20,049                   |
| 1986                        | 295,624.67              | 320,605                      | 227,047                       | 438,109                        | 33.67               | 13,012                   |
| 1987                        | 275,841.36              | 292,373                      | 207,054                       | 413,589                        | 34.38               | 12,030                   |
| 1988                        | 315,514.88              | 326,664                      | 231,338                       | 478,570                        | 35.09               | 13,638                   |
| 1989                        | 177,421.52              | 179,332                      | 127,000                       | 272,198                        | 35.80               | 7,603                    |
| 1990                        | 131,084.11              | 129,183                      | 91,485                        | 203,454                        | 36.53               | 5,570                    |
| 1991                        | 90,428.28               | 86,832                       | 61,493                        | 141,971                        | 37.26               | 3,810                    |
| 1992                        | 130,192.71              | 121,726                      | 86,204                        | 206,730                        | 37.99               | 5,442                    |
| 1993                        | 147,038.52              | 133,658                      | 94,654                        | 236,183                        | 38.74               | 6,097                    |
| 1994                        | 134,317.48              | 118,607                      | 83,995                        | 218,219                        | 39.49               | 5,526                    |
| 1995                        | 56,061.75               | 48,049                       | 34,027                        | 92,112                         | 40.24               | 2,289                    |
| 1996                        | 218,975.35              | 181,844                      | 128,779                       | 363,916                        | 41.01               | 8,874                    |
| 1997                        | 357,175.39              | 287,207                      | 203,395                       | 600,250                        | 41.77               | 14,370                   |
| 1998                        | 192,751.49              | 149,788                      | 106,077                       | 327,614                        | 42.55               | 7,700                    |
| 1999                        | 597,962.00              | 448,534                      | 317,644                       | 1,027,770                      | 43.33               | 23,720                   |
| 2000                        | 281,548.45              | 203,494                      | 144,111                       | 489,373                        | 44.12               | 11,092                   |
| 2001                        | 565,384.60              | 393,185                      | 278,447                       | 993,668                        | 44.91               | 22,126                   |
| 2002                        | 149,252.92              | 99,661                       | 70,578                        | 265,241                        | 45.71               | 5,803                    |
| 2003                        | 294,494.43              | 188,487                      | 133,483                       | 529,129                        | 46.51               | 11,377                   |
| 2004                        | 28,392.24               | 17,376                       | 12,305                        | 51,578                         | 47.32               | 1,090                    |
| 2005                        | 164,288.68              | 95,880                       | 67,901                        | 301,749                        | 48.14               | 6,268                    |
| 2006                        | 54,716.67               | 30,380                       | 21,515                        | 101,598                        | 48.96               | 2,075                    |
| 2007                        | 291,248.03              | 153,440                      | 108,664                       | 546,644                        | 49.78               | 10,981                   |
| 2008                        | 321,477.79              | 160,130                      | 113,401                       | 609,924                        | 50.61               | 12,051                   |
| 2009                        | 368,545.26              | 172,861                      | 122,417                       | 706,810                        | 51.45               | 13,738                   |
| 2010                        | 329,373.56              | 144,913                      | 102,625                       | 638,466                        | 52.29               | 12,210                   |
| 2011                        | 785,184.11              | 322,628                      | 228,480                       | 1,538,184                      | 53.13               | 28,951                   |
| 2012                        | 437,598.42              | 166,771                      | 118,104                       | 866,492                        | 53.99               | 16,049                   |
| 2013                        | 909,317.12              | 319,805                      | 226,481                       | 1,819,483                      | 54.84               | 33,178                   |
| 2014                        | 771,300.99              | 248,305                      | 175,846                       | 1,559,581                      | 55.70               | 28,000                   |
| 2015                        | 1,263,602.60            | 368,722                      | 261,123                       | 2,581,983                      | 56.57               | 45,642                   |
| 2016                        | 234,238.72              | 61,300                       | 43,412                        | 483,625                        | 57.44               | 8,420                    |
| 2017                        | 346,182.35              | 80,165                       | 56,771                        | 722,139                        | 58.31               | 12,384                   |
| 2018                        | 924,712.36              | 185,964                      | 131,697                       | 1,948,906                      | 59.19               | 32,926                   |
| 2019                        | 346,862.45              | 59,196                       | 41,922                        | 738,519                        | 60.07               | 12,294                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 380.10 SERVICES - STEEL

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125                                   |                         |                              |                               |                                |                     |                          |
| 2020   | 743,877.14              | 104,022                      | 73,666                        | 1,600,058                      | 60.96               | 26,248                   |
| 2021   | 734,571.31              | 80,094                       | 56,721                        | 1,596,064                      | 61.85               | 25,805                   |
| 2022   | 644,872.02              | 50,232                       | 35,573                        | 1,415,389                      | 62.75               | 22,556                   |
| 2023   | 5,571,402.03            | 262,246                      | 185,719                       | 12,349,936                     | 63.64               | 194,059                  |
| 2024   | 6,586,132.50            | 102,546                      | 72,621                        | 14,746,177                     | 64.55               | 228,446                  |
|  | 75,054,110.27           | 78,917,029                   | 55,887,686                    | 112,984,062                    |                     | 3,623,732                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                | 31.2                | 4.83                     |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 380.20 SERVICES - PLASTIC

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125  |                         |                              |                               |                                |                     |                          |
| 1971                        | 326,857.33              | 463,320                      | 561,321                       | 174,108                        | 24.05               | 7,239                    |
| 1972                        | 3,166,709.16            | 4,424,114                    | 5,359,900                     | 1,765,196                      | 24.64               | 71,639                   |
| 1973                        | 4,433,803.28            | 6,103,851                    | 7,394,933                     | 2,581,124                      | 25.23               | 102,304                  |
| 1974                        | 5,244,203.25            | 7,110,589                    | 8,614,616                     | 3,184,841                      | 25.83               | 123,300                  |
| 1975                        | 5,893,654.42            | 7,866,658                    | 9,530,608                     | 3,730,114                      | 26.44               | 141,078                  |
| 1976                        | 5,740,071.61            | 7,538,450                    | 9,132,978                     | 3,782,183                      | 27.06               | 139,770                  |
| 1977                        | 6,555,864.18            | 8,466,899                    | 10,257,812                    | 4,492,882                      | 27.69               | 162,256                  |
| 1978                        | 7,901,618.99            | 10,032,666                   | 12,154,768                    | 5,623,875                      | 28.32               | 198,583                  |
| 1979                        | 9,349,450.00            | 11,663,766                   | 14,130,878                    | 6,905,384                      | 28.96               | 238,446                  |
| 1980                        | 6,033,079.06            | 7,390,733                    | 8,954,016                     | 4,620,412                      | 29.61               | 156,042                  |
| 1981                        | 10,438,420.27           | 12,549,043                   | 15,203,408                    | 8,283,038                      | 30.27               | 273,639                  |
| 1982                        | 8,656,592.84            | 10,206,123                   | 12,364,915                    | 7,112,419                      | 30.94               | 229,878                  |
| 1983                        | 7,924,688.76            | 9,159,375                    | 11,096,760                    | 6,733,790                      | 31.61               | 213,027                  |
| 1984                        | 7,498,255.07            | 8,490,031                    | 10,285,836                    | 6,585,238                      | 32.29               | 203,940                  |
| 1985                        | 7,837,460.46            | 8,687,002                    | 10,524,471                    | 7,109,815                      | 32.98               | 215,580                  |
| 1986                        | 10,394,710.39           | 11,273,063                   | 13,657,533                    | 9,730,565                      | 33.67               | 288,998                  |
| 1987                        | 12,528,065.66           | 13,278,873                   | 16,087,611                    | 12,100,537                     | 34.38               | 351,964                  |
| 1988                        | 11,766,289.79           | 12,182,081                   | 14,758,826                    | 11,715,326                     | 35.09               | 333,865                  |
| 1989                        | 10,122,923.90           | 10,231,922                   | 12,396,171                    | 10,380,408                     | 35.80               | 289,956                  |
| 1990                        | 9,824,553.34            | 9,682,097                    | 11,730,047                    | 10,375,198                     | 36.53               | 284,019                  |
| 1991                        | 7,951,121.05            | 7,634,925                    | 9,249,859                     | 8,640,163                      | 37.26               | 231,888                  |
| 1992                        | 11,878,442.38           | 11,105,928                   | 13,455,046                    | 13,271,449                     | 37.99               | 349,341                  |
| 1993                        | 10,536,105.12           | 9,577,320                    | 11,603,108                    | 12,103,129                     | 38.74               | 312,419                  |
| 1994                        | 11,995,181.42           | 10,592,165                   | 12,832,612                    | 14,156,546                     | 39.49               | 358,484                  |
| 1995                        | 12,187,507.15           | 10,445,547                   | 12,654,982                    | 14,766,909                     | 40.24               | 366,971                  |
| 1996                        | 13,476,975.80           | 11,191,685                   | 13,558,942                    | 16,764,254                     | 41.01               | 408,785                  |
| 1997                        | 12,559,205.57           | 10,098,920                   | 12,235,036                    | 16,023,177                     | 41.77               | 383,605                  |
| 1998                        | 13,003,825.31           | 10,105,338                   | 12,242,812                    | 17,015,795                     | 42.55               | 399,901                  |
| 1999                        | 15,120,746.53           | 11,342,148                   | 13,741,231                    | 20,280,449                     | 43.33               | 468,046                  |
| 2000                        | 12,703,047.55           | 9,181,350                    | 11,123,383                    | 17,458,474                     | 44.12               | 395,704                  |
| 2001                        | 13,336,096.53           | 9,274,322                    | 11,236,020                    | 18,770,197                     | 44.91               | 417,951                  |
| 2002                        | 11,117,471.54           | 7,423,497                    | 8,993,710                     | 16,020,601                     | 45.71               | 350,484                  |
| 2003                        | 11,818,887.38           | 7,564,502                    | 9,164,540                     | 17,427,957                     | 46.51               | 374,714                  |
| 2004                        | 8,025,236.31            | 4,911,445                    | 5,950,310                     | 12,106,472                     | 47.32               | 255,843                  |
| 2005                        | 13,821,660.62           | 8,066,390                    | 9,772,587                     | 21,326,149                     | 48.14               | 443,003                  |
| 2006                        | 11,617,640.39           | 6,450,492                    | 7,814,896                     | 18,324,795                     | 48.96               | 374,281                  |
| 2007                        | 11,777,464.46           | 6,204,810                    | 7,517,247                     | 18,982,048                     | 49.78               | 381,319                  |
| 2008                        | 11,645,366.58           | 5,800,615                    | 7,027,557                     | 19,174,518                     | 50.61               | 378,868                  |
| 2009                        | 7,475,109.51            | 3,506,088                    | 4,247,693                     | 12,571,303                     | 51.45               | 244,340                  |
| 2010                        | 7,230,185.78            | 3,181,029                    | 3,853,878                     | 12,414,040                     | 52.29               | 237,408                  |
| 2011                        | 8,841,990.09            | 3,633,130                    | 4,401,607                     | 15,492,871                     | 53.13               | 291,603                  |
| 2012                        | 14,184,947.81           | 5,405,955                    | 6,549,419                     | 25,366,714                     | 53.99               | 469,841                  |
| 2013                        | 15,279,437.27           | 5,373,740                    | 6,510,390                     | 27,868,344                     | 54.84               | 508,175                  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 380.20 SERVICES - PLASTIC

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -125                                   |                         |                              |                               |                                |                     |                          |
| 2014   | 13,723,245.04           | 4,417,924                    | 5,352,400                     | 25,524,901                     | 55.70               | 458,257                  |
| 2015   | 20,037,767.56           | 5,847,071                    | 7,083,839                     | 38,001,138                     | 56.57               | 671,754                  |
| 2016   | 34,289,173.11           | 8,973,391                    | 10,871,437                    | 66,279,202                     | 57.44               | 1,153,886                |
| 2017   | 30,435,335.34           | 7,047,911                    | 8,538,680                     | 59,940,825                     | 58.31               | 1,027,968                |
| 2018   | 39,770,396.54           | 7,998,026                    | 9,689,763                     | 79,793,629                     | 59.19               | 1,348,093                |
| 2019   | 39,710,004.92           | 6,777,009                    | 8,210,477                     | 81,137,034                     | 60.07               | 1,350,708                |
| 2020   | 34,965,095.86           | 4,889,432                    | 5,923,641                     | 72,747,825                     | 60.96               | 1,193,370                |
| 2021   | 45,713,093.48           | 4,984,327                    | 6,038,609                     | 96,815,851                     | 61.85               | 1,565,333                |
| 2022   | 59,289,287.79           | 4,618,339                    | 5,595,207                     | 127,805,691                    | 62.75               | 2,036,744                |
| 2023   | 65,242,694.55           | 3,070,974                    | 3,720,545                     | 143,075,518                    | 63.64               | 2,248,201                |
| 2024   | 77,164,535.55           | 1,201,452                    | 1,455,582                     | 172,164,623                    | 64.55               | 2,667,151                |
|  | 879,561,553.65          | 414,697,853                  | 502,414,453                   | 1,476,599,043                  |                     | 28,149,962               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 52.5 3.20                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 381.00 METERS

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

| YEAR                          | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                           | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 21-L2.5 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -5      |                  |                       |                        |                         |              |                   |
| 1960                          | 977.11           | 1,026                 | 1,026                  |                         |              |                   |
| 1961                          | 18,177.17        | 19,086                | 19,086                 |                         |              |                   |
| 1962                          | 6,047.67         | 6,350                 | 6,350                  |                         |              |                   |
| 1963                          | 34,871.20        | 36,615                | 36,615                 |                         |              |                   |
| 1964                          | 899,524.48       | 944,501               | 944,501                |                         |              |                   |
| 1965                          | 591,681.70       | 621,266               | 621,266                |                         |              |                   |
| 1966                          | 816,544.02       | 845,119               | 414,002                | 443,369                 | 0.30         | 443,369           |
| 1967                          | 132,442.48       | 135,753               | 66,502                 | 72,563                  | 0.50         | 72,563            |
| 1968                          | 80,661.95        | 82,154                | 40,245                 | 44,450                  | 0.63         | 44,450            |
| 1969                          | 241,128.45       | 243,660               | 119,363                | 133,822                 | 0.79         | 133,822           |
| 1970                          | 402,153.46       | 402,960               | 197,399                | 224,862                 | 0.96         | 224,862           |
| 1971                          | 46,330.98        | 46,030                | 22,549                 | 26,099                  | 1.13         | 23,096            |
| 1972                          | 1,432.19         | 1,411                 | 691                    | 813                     | 1.30         | 625               |
| 1973                          | 174.88           | 171                   | 84                     | 100                     | 1.48         | 68                |
| 1975                          | 3,516.96         | 3,371                 | 1,651                  | 2,042                   | 1.83         | 1,116             |
| 1978                          | 7,687.07         | 7,168                 | 3,511                  | 4,560                   | 2.35         | 1,940             |
| 1979                          | 90,209.39        | 83,443                | 40,877                 | 53,843                  | 2.50         | 21,537            |
| 1980                          | 2,344,808.13     | 2,151,363             | 1,053,896              | 1,408,153               | 2.65         | 531,378           |
| 1981                          | 1,097,897.71     | 999,633               | 489,694                | 663,099                 | 2.79         | 237,670           |
| 1982                          | 2,903.21         | 2,623                 | 1,285                  | 1,763                   | 2.93         | 602               |
| 1983                          | 25,209.09        | 22,587                | 11,065                 | 15,405                  | 3.08         | 5,002             |
| 1984                          | 8,564.63         | 7,610                 | 3,728                  | 5,265                   | 3.23         | 1,630             |
| 1985                          | 431,151.96       | 379,846               | 186,077                | 266,633                 | 3.38         | 78,886            |
| 1986                          | 921,452.49       | 803,965               | 393,841                | 573,684                 | 3.55         | 161,601           |
| 1987                          | 1,467,847.22     | 1,268,224             | 621,270                | 919,970                 | 3.72         | 247,304           |
| 1988                          | 1,283,003.94     | 1,096,974             | 537,379                | 809,775                 | 3.90         | 207,635           |
| 1989                          | 1,721,421.41     | 1,455,465             | 712,994                | 1,094,498               | 4.09         | 267,603           |
| 1990                          | 1,716,806.22     | 1,434,384             | 702,667                | 1,099,980               | 4.29         | 256,406           |
| 1991                          | 713,859.86       | 589,291               | 288,678                | 460,875                 | 4.49         | 102,645           |
| 1992                          | 123,599.74       | 100,671               | 49,316                 | 80,464                  | 4.71         | 17,084            |
| 1993                          | 151,374.40       | 121,630               | 59,583                 | 99,360                  | 4.93         | 20,154            |
| 1994                          | 821,126.55       | 650,336               | 318,582                | 543,601                 | 5.16         | 105,349           |
| 1995                          | 2,820,049.70     | 2,199,647             | 1,077,549              | 1,883,503               | 5.40         | 348,797           |
| 1996                          | 1,517,490.58     | 1,165,435             | 570,916                | 1,022,449               | 5.64         | 181,285           |
| 1997                          | 1,453,586.29     | 1,098,911             | 538,328                | 987,938                 | 5.88         | 168,017           |
| 1998                          | 2,062,481.85     | 1,535,523             | 752,212                | 1,413,394               | 6.11         | 231,325           |
| 1999                          | 1,355,806.40     | 993,813               | 486,843                | 936,754                 | 6.34         | 147,753           |
| 2000                          | 1,862,748.56     | 1,344,906             | 658,834                | 1,297,052               | 6.56         | 197,721           |
| 2001                          | 1,310,394.79     | 932,347               | 456,732                | 919,183                 | 6.77         | 135,773           |
| 2002                          | 1,305,814.10     | 916,680               | 449,057                | 922,048                 | 6.96         | 132,478           |
| 2003                          | 1,570,506.44     | 1,087,569             | 532,771                | 1,116,261               | 7.15         | 156,120           |
| 2004                          | 25,729,607.24    | 17,573,425            | 8,608,759              | 18,407,329              | 7.34         | 2,507,810         |
| 2005                          | 2,170,122.76     | 1,461,581             | 715,990                | 1,562,639               | 7.53         | 207,522           |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 381.00 METERS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 21-L2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 2006   | 2,220,407.84            | 1,471,015                    | 720,612                       | 1,610,816                      | 7.75                | 207,847                  |
| 2007   | 762,694.87              | 495,369                      | 242,668                       | 558,162                        | 8.01                | 69,683                   |
| 2008   | 26,095.28               | 16,558                       | 8,111                         | 19,289                         | 8.31                | 2,321                    |
| 2009   | 968,876.85              | 597,310                      | 292,606                       | 724,715                        | 8.67                | 83,589                   |
| 2010   | 404,713.68              | 240,806                      | 117,965                       | 306,984                        | 9.10                | 33,735                   |
| 2011   | 25,715.21               | 14,670                       | 7,186                         | 19,815                         | 9.59                | 2,066                    |
| 2013   | 18,980,683.50           | 9,689,629                    | 4,746,694                     | 15,183,024                     | 10.79               | 1,407,138                |
| 2014   | 28,315,658.19           | 13,464,180                   | 6,595,748                     | 23,135,693                     | 11.49               | 2,013,550                |
| 2015   | 16,317,039.07           | 7,146,814                    | 3,501,036                     | 13,631,855                     | 12.24               | 1,113,714                |
| 2016   | 6,422,084.85            | 2,556,006                    | 1,252,120                     | 5,491,069                      | 13.04               | 421,094                  |
| 2017   | 1,040,551.05            | 369,914                      | 181,211                       | 911,368                        | 13.89               | 65,613                   |
| 2018   | 4,026,079.58            | 1,256,125                    | 615,343                       | 3,612,041                      | 14.76               | 244,718                  |
| 2019   | 8,379,031.62            | 2,233,016                    | 1,093,896                     | 7,704,087                      | 15.67               | 491,646                  |
| 2020   | 5,680,471.66            | 1,249,681                    | 612,186                       | 5,352,309                      | 16.60               | 322,428                  |
| 2021   | 5,877,202.11            | 1,013,844                    | 496,655                       | 5,674,407                      | 17.55               | 323,328                  |
| 2022   | 6,861,567.20            | 850,869                      | 416,818                       | 6,787,828                      | 18.52               | 366,513                  |
| 2023   | 14,659,076.17           | 1,099,453                    | 538,593                       | 14,853,437                     | 19.50               | 761,715                  |
| 2024   | 17,340,579.53           | 433,523                      | 212,372                       | 17,995,237                     | 20.50               | 877,816                  |
|  | 197,671,724.69          | 89,073,305                   | 44,465,584                    | 163,089,727                    |                     | 16,431,512               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 9.9 8.31                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 382.00 METER INSTALLATIONS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 23-L1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40     |                         |                              |                               |                                |                     |                          |
| 1949                          | 350.31                  | 490                          | 490                           |                                |                     |                          |
| 1950                          | 117.24                  | 164                          | 164                           |                                |                     |                          |
| 1951                          | 404.23                  | 566                          | 566                           |                                |                     |                          |
| 1952                          | 690.94                  | 967                          | 967                           |                                |                     |                          |
| 1953                          | 889.17                  | 1,218                        | 1,245                         |                                |                     |                          |
| 1954                          | 8,438.20                | 11,474                       | 11,813                        |                                |                     |                          |
| 1955                          | 6,319.24                | 8,543                        | 8,847                         |                                |                     |                          |
| 1956                          | 11,491.03               | 15,430                       | 16,087                        |                                |                     |                          |
| 1957                          | 11,520.52               | 15,364                       | 16,129                        |                                |                     |                          |
| 1958                          | 12,502.34               | 16,552                       | 17,503                        |                                |                     |                          |
| 1959                          | 9,468.63                | 12,449                       | 13,256                        |                                |                     |                          |
| 1960                          | 45,212.05               | 59,003                       | 63,297                        |                                |                     |                          |
| 1961                          | 75,295.46               | 97,484                       | 105,414                       |                                |                     |                          |
| 1962                          | 63,573.29               | 81,728                       | 89,003                        |                                |                     |                          |
| 1963                          | 69,537.36               | 88,717                       | 97,352                        |                                |                     |                          |
| 1964                          | 143,025.86              | 181,170                      | 200,236                       |                                |                     |                          |
| 1965                          | 151,979.47              | 191,124                      | 212,771                       |                                |                     |                          |
| 1966                          | 177,003.15              | 221,084                      | 247,804                       |                                |                     |                          |
| 1967                          | 189,163.70              | 234,546                      | 264,829                       |                                |                     |                          |
| 1968                          | 221,357.12              | 272,579                      | 309,900                       |                                |                     |                          |
| 1969                          | 226,680.72              | 277,062                      | 317,353                       |                                |                     |                          |
| 1970                          | 221,368.01              | 268,548                      | 309,915                       |                                |                     |                          |
| 1971                          | 946,553.41              | 1,139,650                    | 1,325,175                     |                                |                     |                          |
| 1972                          | 1,297,490.53            | 1,549,536                    | 1,803,032                     | 13,455                         | 3.38                | 3,981                    |
| 1973                          | 1,255,670.72            | 1,487,375                    | 1,730,702                     | 27,237                         | 3.54                | 7,694                    |
| 1974                          | 1,307,367.58            | 1,535,872                    | 1,787,133                     | 43,182                         | 3.70                | 11,671                   |
| 1975                          | 1,304,003.65            | 1,518,429                    | 1,766,836                     | 58,769                         | 3.87                | 15,186                   |
| 1976                          | 1,357,053.35            | 1,566,162                    | 1,822,378                     | 77,497                         | 4.04                | 19,182                   |
| 1977                          | 1,361,004.25            | 1,555,802                    | 1,810,323                     | 95,083                         | 4.22                | 22,532                   |
| 1978                          | 1,385,038.17            | 1,568,113                    | 1,824,648                     | 114,405                        | 4.40                | 26,001                   |
| 1979                          | 1,529,263.48            | 1,713,696                    | 1,994,048                     | 146,921                        | 4.59                | 32,009                   |
| 1980                          | 932,239.01              | 1,033,888                    | 1,203,027                     | 102,108                        | 4.78                | 21,362                   |
| 1981                          | 1,780,543.33            | 1,954,100                    | 2,273,780                     | 218,981                        | 4.97                | 44,061                   |
| 1982                          | 1,390,995.43            | 1,509,658                    | 1,756,630                     | 190,764                        | 5.17                | 36,898                   |
| 1983                          | 1,396,794.43            | 1,498,939                    | 1,744,157                     | 211,355                        | 5.37                | 39,358                   |
| 1984                          | 1,316,833.77            | 1,396,299                    | 1,624,726                     | 218,841                        | 5.58                | 39,219                   |
| 1985                          | 436,482.29              | 457,243                      | 532,046                       | 79,029                         | 5.79                | 13,649                   |
| 1986                          | 2,736,126.90            | 2,829,648                    | 3,292,563                     | 538,015                        | 6.01                | 89,520                   |
| 1987                          | 713,084.39              | 727,904                      | 846,985                       | 151,333                        | 6.23                | 24,291                   |
| 1988                          | 1,407,325.05            | 1,416,870                    | 1,648,662                     | 321,593                        | 6.46                | 49,782                   |
| 1989                          | 1,580,917.78            | 1,569,507                    | 1,826,270                     | 387,015                        | 6.69                | 57,850                   |
| 1990                          | 1,744,510.18            | 1,706,445                    | 1,985,610                     | 456,704                        | 6.93                | 65,902                   |
| 1991                          | 1,210,073.12            | 1,165,983                    | 1,356,732                     | 337,370                        | 7.17                | 47,053                   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 382.00 METER INSTALLATIONS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 23-L1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40                                    |                         |                              |                               |                                |                     |                          |
| 1992   | 2,746,202.55            | 2,606,042                    | 3,032,377                     | 812,307                        | 7.41                | 109,623                  |
| 1993   | 2,510,283.37            | 2,343,962                    | 2,727,422                     | 786,975                        | 7.66                | 102,738                  |
| 1994   | 2,692,920.67            | 2,473,518                    | 2,878,172                     | 891,917                        | 7.91                | 112,758                  |
| 1995   | 3,210,488.23            | 2,898,082                    | 3,372,193                     | 1,122,491                      | 8.17                | 137,392                  |
| 1996   | 2,797,603.97            | 2,481,117                    | 2,887,015                     | 1,029,631                      | 8.43                | 122,139                  |
| 1997   | 2,894,853.30            | 2,521,527                    | 2,934,035                     | 1,118,760                      | 8.69                | 128,741                  |
| 1998   | 2,780,082.06            | 2,377,576                    | 2,766,535                     | 1,125,580                      | 8.95                | 125,763                  |
| 1999   | 2,675,866.40            | 2,246,117                    | 2,613,570                     | 1,132,643                      | 9.21                | 122,980                  |
| 2000   | 3,320,023.39            | 2,732,253                    | 3,179,235                     | 1,468,798                      | 9.48                | 154,936                  |
| 2001   | 3,570,875.86            | 2,882,154                    | 3,353,659                     | 1,645,567                      | 9.74                | 168,949                  |
| 2002   | 3,031,113.00            | 2,396,677                    | 2,788,761                     | 1,454,797                      | 10.01               | 145,334                  |
| 2003   | 3,741,461.89            | 2,896,849                    | 3,370,758                     | 1,867,289                      | 10.28               | 181,643                  |
| 2004   | 3,253,221.71            | 2,463,398                    | 2,866,397                     | 1,688,113                      | 10.56               | 159,859                  |
| 2005   | 3,966,750.49            | 2,933,666                    | 3,413,598                     | 2,139,853                      | 10.85               | 197,221                  |
| 2006   | 3,231,400.16            | 2,330,835                    | 2,712,147                     | 1,811,813                      | 11.15               | 162,494                  |
| 2007   | 2,292,694.44            | 1,609,059                    | 1,872,293                     | 1,337,479                      | 11.47               | 116,607                  |
| 2008   | 2,786,736.45            | 1,898,124                    | 2,208,647                     | 1,692,784                      | 11.81               | 143,335                  |
| 2009   | 2,733,663.64            | 1,802,080                    | 2,096,891                     | 1,730,238                      | 12.17               | 142,172                  |
| 2010   | 2,372,793.03            | 1,506,420                    | 1,752,862                     | 1,569,048                      | 12.57               | 124,825                  |
| 2011   | 4,437,515.70            | 2,701,080                    | 3,142,962                     | 3,069,560                      | 13.00               | 236,120                  |
| 2012   | 7,182,538.60            | 4,170,843                    | 4,853,171                     | 5,202,383                      | 13.46               | 386,507                  |
| 2013   | 4,988,537.58            | 2,741,970                    | 3,190,542                     | 3,793,411                      | 13.97               | 271,540                  |
| 2014   | 7,737,076.79            | 3,984,301                    | 4,636,111                     | 6,195,797                      | 14.54               | 426,121                  |
| 2015   | 10,061,535.10           | 4,807,603                    | 5,594,101                     | 8,492,048                      | 15.15               | 560,531                  |
| 2016   | 7,598,392.29            | 3,325,467                    | 3,869,496                     | 6,768,253                      | 15.81               | 428,099                  |
| 2017   | 6,168,479.28            | 2,433,070                    | 2,831,107                     | 5,804,764                      | 16.52               | 351,378                  |
| 2018   | 8,165,506.56            | 2,853,012                    | 3,319,750                     | 8,111,959                      | 17.26               | 469,986                  |
| 2019   | 11,763,269.27           | 3,544,367                    | 4,124,207                     | 12,344,370                     | 18.05               | 683,899                  |
| 2020   | 12,388,226.26           | 3,114,375                    | 3,623,870                     | 13,719,647                     | 18.87               | 727,061                  |
| 2021   | 13,400,189.33           | 2,667,147                    | 3,103,478                     | 15,656,787                     | 19.73               | 793,552                  |
| 2022   | 12,487,041.05           | 1,801,331                    | 2,096,019                     | 15,385,838                     | 20.63               | 745,799                  |
| 2023   | 17,041,789.24           | 1,493,781                    | 1,738,156                     | 22,120,349                     | 21.56               | 1,025,990                |
| 2024   | 20,184,702.63           | 589,757                      | 686,238                       | 27,572,346                     | 22.52               | 1,224,349                |
|  | 230,249,593.15          | 118,584,941                  | 137,896,179                   | 184,453,251                    |                     | 11,657,642               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 15.8 5.06                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40     |                         |                              |                               |                                |                     |                          |
| 1933                          | 27.67                   | 34                           | 39                            |                                |                     |                          |
| 1936                          | 3,762.18                | 4,482                        | 5,267                         |                                |                     |                          |
| 1937                          | 244.80                  | 290                          | 343                           |                                |                     |                          |
| 1938                          | 180.23                  | 212                          | 252                           |                                |                     |                          |
| 1939                          | 173.80                  | 203                          | 243                           |                                |                     |                          |
| 1940                          | 70.21                   | 82                           | 98                            |                                |                     |                          |
| 1941                          | 48.92                   | 57                           | 68                            |                                |                     |                          |
| 1942                          | 665.48                  | 765                          | 932                           |                                |                     |                          |
| 1943                          | 493.96                  | 564                          | 692                           |                                |                     |                          |
| 1944                          | 2,147.78                | 2,438                        | 3,007                         |                                |                     |                          |
| 1945                          | 1,260.17                | 1,421                        | 1,764                         |                                |                     |                          |
| 1946                          | 928.77                  | 1,040                        | 1,300                         |                                |                     |                          |
| 1947                          | 1,719.28                | 1,912                        | 2,407                         |                                |                     |                          |
| 1948                          | 4,190.38                | 4,628                        | 5,867                         |                                |                     |                          |
| 1949                          | 737.94                  | 809                          | 1,033                         |                                |                     |                          |
| 1950                          | 6,704.60                | 7,296                        | 9,386                         |                                |                     |                          |
| 1951                          | 3,701.67                | 3,997                        | 5,182                         |                                |                     |                          |
| 1952                          | 3,783.61                | 4,054                        | 5,297                         |                                |                     |                          |
| 1953                          | 2,768.94                | 2,943                        | 3,877                         |                                |                     |                          |
| 1954                          | 6,584.57                | 6,940                        | 9,218                         |                                |                     |                          |
| 1955                          | 1,120.11                | 1,171                        | 1,568                         |                                |                     |                          |
| 1956                          | 21.26                   | 22                           | 30                            |                                |                     |                          |
| 1957                          | 2,256.09                | 2,316                        | 3,159                         |                                |                     |                          |
| 1958                          | 4,103.09                | 4,172                        | 5,744                         |                                |                     |                          |
| 1959                          | 3,409.78                | 3,434                        | 4,774                         |                                |                     |                          |
| 1960                          | 4,793.54                | 4,780                        | 6,711                         |                                |                     |                          |
| 1961                          | 79,426.68               | 78,394                       | 111,197                       |                                |                     |                          |
| 1962                          | 120,444.74              | 117,643                      | 168,623                       |                                |                     |                          |
| 1963                          | 221,439.74              | 213,963                      | 310,016                       |                                |                     |                          |
| 1964                          | 281,987.81              | 269,439                      | 394,783                       |                                |                     |                          |
| 1965                          | 325,322.90              | 307,280                      | 455,452                       |                                |                     |                          |
| 1966                          | 356,631.13              | 332,857                      | 499,284                       |                                |                     |                          |
| 1967                          | 378,864.44              | 349,275                      | 530,410                       |                                |                     |                          |
| 1968                          | 445,995.54              | 405,962                      | 624,394                       |                                |                     |                          |
| 1969                          | 497,771.62              | 447,279                      | 696,880                       |                                |                     |                          |
| 1970                          | 462,047.13              | 409,680                      | 646,866                       |                                |                     |                          |
| 1971                          | 305,068.15              | 266,794                      | 427,095                       |                                |                     |                          |
| 1972                          | 376,131.56              | 324,202                      | 526,584                       |                                |                     |                          |
| 1973                          | 352,729.37              | 299,665                      | 493,821                       |                                |                     |                          |
| 1974                          | 273,315.56              | 228,694                      | 382,642                       |                                |                     |                          |
| 1975                          | 285,453.12              | 235,117                      | 399,634                       |                                |                     |                          |
| 1976                          | 285,313.91              | 231,275                      | 399,439                       |                                |                     |                          |
| 1977                          | 284,624.94              | 226,931                      | 398,475                       |                                |                     |                          |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

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

| YEAR                          | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                           | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 60-R1.5 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -40     |                  |                       |                        |                         |              |                   |
| 1978                          | 337,765.42       | 264,728               | 472,872                |                         |              |                   |
| 1979                          | 312,090.68       | 240,310               | 436,927                |                         |              |                   |
| 1980                          | 307,376.70       | 232,377               | 430,327                |                         |              |                   |
| 1981                          | 474,577.41       | 352,136               | 664,408                |                         |              |                   |
| 1982                          | 343,174.59       | 249,749               | 480,444                |                         |              |                   |
| 1983                          | 353,750.55       | 252,330               | 495,251                |                         |              |                   |
| 1984                          | 321,113.48       | 224,330               | 449,559                |                         |              |                   |
| 1985                          | 187,699.94       | 128,368               | 262,780                |                         |              |                   |
| 1986                          | 1,954,583.54     | 1,307,542             | 2,736,417              |                         |              |                   |
| 1987                          | 408,414.88       | 267,022               | 571,781                |                         |              |                   |
| 1988                          | 1,120,075.64     | 715,323               | 1,568,106              |                         |              |                   |
| 1989                          | 1,385,192.53     | 863,305               | 1,903,478              | 35,792                  | 33.29        | 1,075             |
| 1990                          | 1,269,341.46     | 771,252               | 1,700,512              | 76,566                  | 33.96        | 2,255             |
| 1991                          | 933,586.17       | 552,648               | 1,218,518              | 88,503                  | 34.63        | 2,556             |
| 1992                          | 1,671,548.17     | 962,979               | 2,123,246              | 216,921                 | 35.31        | 6,143             |
| 1993                          | 1,693,851.74     | 948,557               | 2,091,447              | 279,945                 | 36.00        | 7,776             |
| 1994                          | 2,110,395.12     | 1,147,844             | 2,530,850              | 423,703                 | 36.69        | 11,548            |
| 1995                          | 2,117,707.07     | 1,117,222             | 2,463,332              | 501,458                 | 37.39        | 13,412            |
| 1996                          | 2,124,572.06     | 1,086,162             | 2,394,849              | 579,552                 | 38.09        | 15,215            |
| 1997                          | 2,119,701.69     | 1,048,536             | 2,311,888              | 655,694                 | 38.80        | 16,899            |
| 1998                          | 2,699,543.38     | 1,290,652             | 2,845,723              | 933,638                 | 39.51        | 23,630            |
| 1999                          | 2,771,712.39     | 1,278,591             | 2,819,130              | 1,061,267               | 40.23        | 26,380            |
| 2000                          | 2,944,041.87     | 1,307,926             | 2,883,810              | 1,237,849               | 40.96        | 30,221            |
| 2001                          | 2,298,490.84     | 982,517               | 2,166,325              | 1,051,562               | 41.68        | 25,229            |
| 2002                          | 2,413,038.15     | 989,828               | 2,182,445              | 1,195,808               | 42.42        | 28,190            |
| 2003                          | 2,840,960.92     | 1,116,322             | 2,461,348              | 1,515,997               | 43.16        | 35,125            |
| 2004                          | 3,163,353.61     | 1,188,352             | 2,620,165              | 1,808,530               | 43.90        | 41,197            |
| 2005                          | 2,896,687.48     | 1,037,483             | 2,287,518              | 1,767,844               | 44.65        | 39,593            |
| 2006                          | 2,328,136.58     | 793,108               | 1,748,702              | 1,510,689               | 45.40        | 33,275            |
| 2007                          | 1,809,816.68     | 584,864               | 1,289,551              | 1,244,192               | 46.15        | 26,960            |
| 2008                          | 2,118,751.17     | 647,147               | 1,426,877              | 1,539,375               | 46.91        | 32,815            |
| 2009                          | 2,008,002.51     | 577,702               | 1,273,759              | 1,537,445               | 47.67        | 32,252            |
| 2010                          | 1,587,267.05     | 428,146               | 944,007                | 1,278,167               | 48.44        | 26,387            |
| 2011                          | 2,456,906.55     | 618,556               | 1,363,837              | 2,075,832               | 49.21        | 42,183            |
| 2012                          | 3,720,365.10     | 868,936               | 1,915,893              | 3,292,618               | 49.99        | 65,866            |
| 2013                          | 3,575,281.33     | 770,831               | 1,699,584              | 3,305,810               | 50.76        | 65,126            |
| 2014                          | 6,013,248.15     | 1,185,584             | 2,614,062              | 5,804,485               | 51.55        | 112,599           |
| 2015                          | 6,828,352.59     | 1,222,016             | 2,694,390              | 6,865,304               | 52.33        | 131,193           |
| 2016                          | 5,427,377.98     | 871,300               | 1,921,105              | 5,677,224               | 53.12        | 106,875           |
| 2017                          | 4,913,391.27     | 697,024               | 1,536,849              | 5,341,899               | 53.92        | 99,071            |
| 2018                          | 5,270,873.81     | 649,372               | 1,431,783              | 5,947,440               | 54.72        | 108,689           |
| 2019                          | 6,073,318.46     | 634,893               | 1,399,858              | 7,102,788               | 55.52        | 127,932           |
| 2020                          | 5,478,477.43     | 469,166               | 1,034,451              | 6,635,417               | 56.33        | 117,795           |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 383.00 HOUSE REGULATORS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R1.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40                                    |                         |                              |                               |                                |                     |                          |
| 2021   | 5,415,720.24            | 361,434                      | 796,916                       | 6,785,092                      | 57.14               | 118,745                  |
| 2022   | 4,910,481.62            | 234,908                      | 517,942                       | 6,356,732                      | 57.95               | 109,693                  |
| 2023   | 10,507,065.86           | 301,553                      | 664,886                       | 14,045,006                     | 58.77               | 238,983                  |
| 2024   | 12,438,198.53           | 118,934                      | 262,235                       | 17,151,243                     | 59.59               | 287,821                  |
|  | 141,843,847.56          | 38,764,377                   | 81,653,996                    | 116,927,391                    |                     | 2,210,704                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 52.9 1.56                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10     |                         |                              |                               |                                |                     |                          |
| 1936                          | 6,587.53                | 6,773                        | 7,246                         |                                |                     |                          |
| 1937                          | 102.69                  | 105                          | 113                           |                                |                     |                          |
| 1938                          | 59.61                   | 61                           | 66                            |                                |                     |                          |
| 1939                          | 92.61                   | 94                           | 102                           |                                |                     |                          |
| 1940                          | 104.68                  | 106                          | 115                           |                                |                     |                          |
| 1941                          | 955.80                  | 961                          | 1,051                         |                                |                     |                          |
| 1942                          | 45.34                   | 45                           | 50                            |                                |                     |                          |
| 1943                          | 140.82                  | 140                          | 155                           |                                |                     |                          |
| 1944                          | 137.49                  | 136                          | 151                           |                                |                     |                          |
| 1945                          | 136.77                  | 135                          | 150                           |                                |                     |                          |
| 1946                          | 202.87                  | 200                          | 223                           |                                |                     |                          |
| 1947                          | 293.39                  | 287                          | 323                           |                                |                     |                          |
| 1948                          | 191.94                  | 187                          | 211                           |                                |                     |                          |
| 1949                          | 208.20                  | 202                          | 229                           |                                |                     |                          |
| 1950                          | 162.40                  | 157                          | 179                           |                                |                     |                          |
| 1951                          | 206.66                  | 198                          | 227                           |                                |                     |                          |
| 1952                          | 136.57                  | 130                          | 150                           |                                |                     |                          |
| 1953                          | 5,605.44                | 5,326                        | 6,166                         |                                |                     |                          |
| 1954                          | 395.93                  | 374                          | 436                           |                                |                     |                          |
| 1955                          | 488.11                  | 459                          | 537                           |                                |                     |                          |
| 1956                          | 466.31                  | 436                          | 513                           |                                |                     |                          |
| 1957                          | 322.45                  | 299                          | 355                           |                                |                     |                          |
| 1958                          | 4,558.66                | 4,207                        | 5,015                         |                                |                     |                          |
| 1959                          | 4,151.78                | 3,806                        | 4,567                         |                                |                     |                          |
| 1960                          | 8,068.50                | 7,347                        | 8,875                         |                                |                     |                          |
| 1961                          | 17,502.08               | 15,822                       | 19,252                        |                                |                     |                          |
| 1962                          | 20,120.13               | 18,052                       | 22,132                        |                                |                     |                          |
| 1963                          | 23,683.37               | 21,083                       | 26,052                        |                                |                     |                          |
| 1964                          | 27,749.47               | 24,497                       | 30,524                        |                                |                     |                          |
| 1965                          | 31,206.10               | 27,312                       | 34,327                        |                                |                     |                          |
| 1966                          | 27,786.48               | 24,102                       | 30,565                        |                                |                     |                          |
| 1967                          | 22,661.93               | 19,471                       | 24,928                        |                                |                     |                          |
| 1968                          | 21,344.15               | 18,155                       | 23,479                        |                                |                     |                          |
| 1969                          | 22,064.19               | 18,574                       | 24,271                        |                                |                     |                          |
| 1970                          | 19,493.92               | 16,231                       | 21,443                        |                                |                     |                          |
| 1971                          | 57,851.95               | 47,612                       | 63,637                        |                                |                     |                          |
| 1972                          | 68,354.69               | 55,586                       | 75,190                        |                                |                     |                          |
| 1973                          | 72,014.71               | 57,828                       | 79,216                        |                                |                     |                          |
| 1974                          | 53,611.46               | 42,493                       | 58,973                        |                                |                     |                          |
| 1975                          | 51,209.09               | 40,046                       | 56,330                        |                                |                     |                          |
| 1976                          | 48,331.54               | 37,254                       | 53,165                        |                                |                     |                          |
| 1977                          | 42,816.36               | 32,524                       | 47,098                        |                                |                     |                          |
| 1978                          | 53,284.62               | 39,857                       | 58,613                        |                                |                     |                          |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10     |                         |                              |                               |                                |                     |                          |
| 1979                          | 131,250.97              | 96,601                       | 144,376                       |                                |                     |                          |
| 1980                          | 131,803.06              | 95,425                       | 144,983                       |                                |                     |                          |
| 1981                          | 124,151.18              | 88,346                       | 136,566                       |                                |                     |                          |
| 1982                          | 106,614.24              | 74,502                       | 117,276                       |                                |                     |                          |
| 1983                          | 89,836.18               | 61,628                       | 98,820                        |                                |                     |                          |
| 1984                          | 83,011.89               | 55,851                       | 91,313                        |                                |                     |                          |
| 1985                          | 47,462.27               | 31,296                       | 52,208                        |                                |                     |                          |
| 1986                          | 176,435.28              | 113,942                      | 194,079                       |                                |                     |                          |
| 1987                          | 63,966.64               | 40,427                       | 70,363                        |                                |                     |                          |
| 1988                          | 105,965.58              | 65,487                       | 113,983                       | 2,579                          | 24.10               | 107                      |
| 1989                          | 107,670.73              | 65,012                       | 113,156                       | 5,282                          | 24.81               | 213                      |
| 1990                          | 104,069.16              | 61,339                       | 106,763                       | 7,713                          | 25.53               | 302                      |
| 1991                          | 73,929.17               | 42,495                       | 73,964                        | 7,358                          | 26.26               | 280                      |
| 1992                          | 100,264.12              | 56,148                       | 97,728                        | 12,563                         | 27.00               | 465                      |
| 1993                          | 82,102.84               | 44,746                       | 77,882                        | 12,431                         | 27.75               | 448                      |
| 1994                          | 20,562.37               | 10,898                       | 18,968                        | 3,651                          | 28.50               | 128                      |
| 1995                          | 20,585.12               | 10,593                       | 18,438                        | 4,206                          | 29.27               | 144                      |
| 1996                          | 28,426.07               | 14,185                       | 24,690                        | 6,579                          | 30.05               | 219                      |
| 1997                          | 386,844.60              | 186,999                      | 325,479                       | 100,050                        | 30.83               | 3,245                    |
| 1998                          | 21,521.98               | 10,064                       | 17,517                        | 6,157                          | 31.62               | 195                      |
| 1999                          | 100,831.33              | 45,536                       | 79,257                        | 31,657                         | 32.42               | 976                      |
| 2000                          | 76,597.82               | 33,351                       | 58,049                        | 26,209                         | 33.23               | 789                      |
| 2001                          | 170,367.79              | 71,384                       | 124,247                       | 63,158                         | 34.05               | 1,855                    |
| 2002                          | 11,391.64               | 4,586                        | 7,982                         | 4,549                          | 34.87               | 130                      |
| 2003                          | 2,612.84                | 1,009                        | 1,756                         | 1,118                          | 35.70               | 31                       |
| 2004                          | 10,458.26               | 3,861                        | 6,720                         | 4,784                          | 36.54               | 131                      |
| 2005                          | 55,652.92               | 19,612                       | 34,136                        | 27,082                         | 37.38               | 725                      |
| 2006                          | 21,330.80               | 7,154                        | 12,452                        | 11,012                         | 38.23               | 288                      |
| 2007                          | 4,836.26                | 1,539                        | 2,679                         | 2,641                          | 39.09               | 68                       |
| 2008                          | 26,424.42               | 7,948                        | 13,834                        | 15,233                         | 39.96               | 381                      |
| 2009                          | 2,573.82                | 729                          | 1,269                         | 1,562                          | 40.83               | 38                       |
| 2010                          | 556.72                  | 148                          | 258                           | 354                            | 41.71               | 8                        |
| 2015                          | 11,291.08               | 1,992                        | 3,467                         | 8,953                          | 46.18               | 194                      |
| 2016                          | 34,433.64               | 5,447                        | 9,480                         | 28,397                         | 47.09               | 603                      |
| 2023                          | 288,073.82              | 8,182                        | 14,241                        | 302,640                        | 53.58               | 5,648                    |
| 2024                          | 340,457.24              | 3,202                        | 5,573                         | 368,930                        | 54.53               | 6,766                    |
|                               | 3,879,272.64            | 2,030,334                    | 3,200,352                     | 1,066,848                      |                     | 24,377                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 0.63



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 62-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15     |                         |                              |                               |                                |                     |                          |
| 1928                          | 200.24                  | 212                          | 230                           |                                |                     |                          |
| 1931                          | 9,525.42                | 9,991                        | 10,954                        |                                |                     |                          |
| 1935                          | 680.43                  | 703                          | 782                           |                                |                     |                          |
| 1936                          | 1,278.35                | 1,315                        | 1,470                         |                                |                     |                          |
| 1937                          | 25.47                   | 26                           | 29                            |                                |                     |                          |
| 1939                          | 257.98                  | 262                          | 296                           | 1                              | 7.25                |                          |
| 1940                          | 565.19                  | 571                          | 645                           | 5                              | 7.49                | 1                        |
| 1941                          | 102.75                  | 103                          | 116                           | 2                              | 7.73                |                          |
| 1942                          | 1,238.24                | 1,241                        | 1,401                         | 23                             | 7.97                | 3                        |
| 1945                          | 493.71                  | 488                          | 551                           | 17                             | 8.73                | 2                        |
| 1946                          | 501.13                  | 493                          | 557                           | 19                             | 8.99                | 2                        |
| 1947                          | 530.91                  | 519                          | 586                           | 25                             | 9.27                | 3                        |
| 1948                          | 4,453.10                | 4,333                        | 4,893                         | 228                            | 9.54                | 24                       |
| 1950                          | 791.66                  | 762                          | 861                           | 49                             | 10.13               | 5                        |
| 1951                          | 987.05                  | 944                          | 1,066                         | 69                             | 10.43               | 7                        |
| 1952                          | 4,932.27                | 4,689                        | 5,295                         | 377                            | 10.75               | 35                       |
| 1953                          | 10,181.54               | 9,618                        | 10,862                        | 847                            | 11.07               | 77                       |
| 1954                          | 2,705.47                | 2,539                        | 2,867                         | 244                            | 11.41               | 21                       |
| 1955                          | 7,270.68                | 6,775                        | 7,651                         | 710                            | 11.76               | 60                       |
| 1956                          | 5,331.85                | 4,932                        | 5,570                         | 562                            | 12.13               | 46                       |
| 1957                          | 7,707.36                | 7,077                        | 7,992                         | 871                            | 12.50               | 70                       |
| 1958                          | 6,847.25                | 6,237                        | 7,043                         | 831                            | 12.89               | 64                       |
| 1959                          | 53,802.07               | 48,610                       | 54,895                        | 6,977                          | 13.29               | 525                      |
| 1960                          | 40,418.32               | 36,203                       | 40,884                        | 5,597                          | 13.71               | 408                      |
| 1961                          | 65,411.37               | 58,068                       | 65,576                        | 9,647                          | 14.14               | 682                      |
| 1962                          | 97,611.14               | 85,837                       | 96,935                        | 15,318                         | 14.59               | 1,050                    |
| 1963                          | 48,306.89               | 42,068                       | 47,507                        | 8,046                          | 15.05               | 535                      |
| 1964                          | 130,312.30              | 112,346                      | 126,872                       | 22,987                         | 15.52               | 1,481                    |
| 1965                          | 143,579.42              | 122,478                      | 138,314                       | 26,802                         | 16.01               | 1,674                    |
| 1966                          | 271,018.98              | 228,677                      | 258,244                       | 53,428                         | 16.51               | 3,236                    |
| 1967                          | 245,857.99              | 205,120                      | 231,641                       | 51,096                         | 17.02               | 3,002                    |
| 1968                          | 542,028.12              | 446,892                      | 504,673                       | 118,659                        | 17.55               | 6,761                    |
| 1969                          | 402,510.70              | 327,831                      | 370,218                       | 92,669                         | 18.09               | 5,123                    |
| 1970                          | 362,070.76              | 291,130                      | 328,772                       | 87,609                         | 18.65               | 4,698                    |
| 1971                          | 393,803.03              | 312,555                      | 352,967                       | 99,906                         | 19.21               | 5,201                    |
| 1972                          | 193,984.59              | 151,841                      | 171,473                       | 51,609                         | 19.80               | 2,607                    |
| 1973                          | 197,638.32              | 152,537                      | 172,259                       | 55,025                         | 20.39               | 2,699                    |
| 1974                          | 127,852.95              | 97,254                       | 109,829                       | 37,202                         | 20.99               | 1,772                    |
| 1975                          | 137,868.22              | 103,286                      | 116,640                       | 41,908                         | 21.61               | 1,939                    |
| 1976                          | 127,049.59              | 93,720                       | 105,838                       | 40,269                         | 22.23               | 1,811                    |
| 1977                          | 76,684.46               | 55,658                       | 62,854                        | 25,333                         | 22.87               | 1,108                    |
| 1978                          | 100,577.22              | 71,787                       | 81,069                        | 34,595                         | 23.52               | 1,471                    |
| 1979                          | 247,432.96              | 173,574                      | 196,016                       | 88,532                         | 24.18               | 3,661                    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR                          | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-------------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                           | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 62-R2.5 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -15     |                  |                       |                        |                         |              |                   |
| 1980                          | 338,558.86       | 233,290               | 263,454                | 125,889                 | 24.85        | 5,066             |
| 1981                          | 1,105,479.67     | 747,818               | 844,508                | 426,794                 | 25.53        | 16,717            |
| 1982                          | 852,398.58       | 565,707               | 638,851                | 341,407                 | 26.22        | 13,021            |
| 1983                          | 793,153.00       | 516,236               | 582,983                | 329,143                 | 26.91        | 12,231            |
| 1984                          | 1,356,074.44     | 864,766               | 976,577                | 582,909                 | 27.62        | 21,105            |
| 1985                          | 1,109,434.47     | 692,659               | 782,217                | 493,633                 | 28.34        | 17,418            |
| 1986                          | 4,461,218.24     | 2,725,731             | 3,078,158              | 2,052,243               | 29.06        | 70,621            |
| 1987                          | 803,545.87       | 479,920               | 541,972                | 382,106                 | 29.80        | 12,822            |
| 1988                          | 1,582,836.23     | 923,637               | 1,043,060              | 777,202                 | 30.54        | 25,449            |
| 1989                          | 2,311,280.49     | 1,316,547             | 1,486,771              | 1,171,202               | 31.29        | 37,431            |
| 1990                          | 1,663,521.88     | 924,443               | 1,043,970              | 869,080                 | 32.04        | 27,125            |
| 1991                          | 1,339,925.28     | 725,478               | 819,279                | 721,635                 | 32.81        | 21,994            |
| 1992                          | 1,533,171.85     | 808,209               | 912,707                | 850,441                 | 33.58        | 25,326            |
| 1993                          | 1,531,588.44     | 785,217               | 886,743                | 874,584                 | 34.36        | 25,454            |
| 1994                          | 887,645.96       | 442,065               | 499,222                | 521,571                 | 35.15        | 14,838            |
| 1995                          | 1,231,032.51     | 595,042               | 671,979                | 743,708                 | 35.94        | 20,693            |
| 1996                          | 1,166,405.60     | 546,285               | 616,918                | 724,448                 | 36.75        | 19,713            |
| 1997                          | 1,699,760.34     | 770,533               | 870,160                | 1,084,564               | 37.56        | 28,876            |
| 1998                          | 1,760,086.00     | 771,445               | 871,190                | 1,152,909               | 38.37        | 30,047            |
| 1999                          | 2,015,527.20     | 852,739               | 962,995                | 1,354,861               | 39.19        | 34,572            |
| 2000                          | 1,813,582.68     | 739,394               | 834,995                | 1,250,625               | 40.02        | 31,250            |
| 2001                          | 938,428.74       | 367,972               | 415,549                | 663,644                 | 40.86        | 16,242            |
| 2002                          | 1,028,672.06     | 387,329               | 437,409                | 745,564                 | 41.70        | 17,879            |
| 2003                          | 442,101.08       | 159,495               | 180,117                | 328,299                 | 42.55        | 7,716             |
| 2004                          | 615,136.53       | 212,222               | 239,661                | 467,746                 | 43.40        | 10,778            |
| 2005                          | 587,484.02       | 193,203               | 218,183                | 457,424                 | 44.27        | 10,333            |
| 2006                          | 746,960.26       | 233,735               | 263,956                | 595,048                 | 45.13        | 13,185            |
| 2007                          | 1,029,649.78     | 305,568               | 345,077                | 839,020                 | 46.00        | 18,240            |
| 2008                          | 1,029,259.26     | 288,656               | 325,978                | 857,670                 | 46.88        | 18,295            |
| 2009                          | 299,525.04       | 79,114                | 89,343                 | 255,111                 | 47.76        | 5,342             |
| 2010                          | 604,730.44       | 149,742               | 169,103                | 526,337                 | 48.65        | 10,819            |
| 2011                          | 1,016,972.20     | 235,038               | 265,428                | 904,090                 | 49.54        | 18,250            |
| 2012                          | 955,792.53       | 204,939               | 231,437                | 867,724                 | 50.44        | 17,203            |
| 2013                          | 1,632,189.70     | 322,735               | 364,463                | 1,512,555               | 51.34        | 29,462            |
| 2014                          | 2,220,693.94     | 401,610               | 453,537                | 2,100,261               | 52.25        | 40,196            |
| 2015                          | 1,850,139.70     | 303,362               | 342,585                | 1,785,076               | 53.16        | 33,579            |
| 2016                          | 1,526,299.45     | 224,496               | 253,522                | 1,501,722               | 54.07        | 27,774            |
| 2017                          | 1,478,379.44     | 192,217               | 217,070                | 1,483,066               | 54.99        | 26,970            |
| 2018                          | 1,081,719.24     | 121,984               | 137,756                | 1,106,221               | 55.92        | 19,782            |
| 2019                          | 956,301.32       | 91,532                | 103,367                | 996,380                 | 56.84        | 17,530            |
| 2020                          | 211,238.99       | 16,575                | 18,718                 | 224,207                 | 57.77        | 3,881             |
| 2021                          | 7,763,187.13     | 473,702               | 534,950                | 8,392,715               | 58.71        | 142,952           |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 62-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15                                    |                         |                              |                               |                                |                     |                          |
| 2022   | 465,874.92              | 20,391                       | 23,027                        | 512,729                        | 59.64               | 8,597                    |
| 2023   | 5,657,693.36            | 148,995                      | 168,260                       | 6,338,087                      | 60.58               | 104,623                  |
| 2024   | 6,690,571.93            | 58,322                       | 65,863                        | 7,628,295                      | 61.53               | 123,977                  |
|  | 76,257,656.10           | 25,501,397                   | 28,798,261                    | 58,898,044                     |                     | 1,307,238                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 45.1 1.71                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 386.00 OTHER PROPERTY ON CUSTOMER PREMISES

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 15-R3  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0  |                         |                              |                               |                                |                     |                          |
| 1944   | 18.13                   | 18                           | 18                            |                                |                     |                          |
| 1950   | 173.26                  | 173                          | 173                           |                                |                     |                          |
| 1956   | 227.47                  | 227                          | 227                           |                                |                     |                          |
| 1961   | 831.95                  | 832                          | 832                           |                                |                     |                          |
| 1963   | 505.57                  | 506                          | 506                           |                                |                     |                          |
| 1968   | 250.79                  | 251                          | 251                           |                                |                     |                          |
| 1972   | 775.25                  | 775                          | 775                           |                                |                     |                          |
| 1977   | 22.38                   | 22                           | 22                            |                                |                     |                          |
| 1981   | 330.15                  | 330                          | 330                           |                                |                     |                          |
| 1982   | 0.01                    |                              |                               |                                |                     |                          |
| 1985   | 196.84                  | 197                          | 197                           |                                |                     |                          |
| 1987   | 15,987.62               | 15,988                       | 15,988                        |                                |                     |                          |
| 2003   | 14,963.19               | 14,025                       | 14,963                        |                                |                     |                          |
| 2023   | 3,040.35                | 298                          | 860                           | 2,180                          | 13.53               | 161                      |
| 2024   | 3,591.60                | 117                          | 337                           | 3,255                          | 14.51               | 224                      |
|  | 40,914.56               | 33,759                       | 35,479                        | 5,436                          |                     | 385                      |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1 0.94 |                         |                              |                               |                                |                     |                          |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 389.20 LAND RIGHTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1963   | 11.00                   | 9                            | 4                             | 7                              | 11.30               | 1                        |
| 1969   | 10.00                   | 8                            | 3                             | 7                              | 15.00               |                          |
| 1984   | 500.00                  | 298                          | 120                           | 380                            | 26.27               | 14                       |
| 2001   | 54,326.94               | 19,432                       | 7,850                         | 46,477                         | 41.75               | 1,113                    |
| 2002   | 249,366.92              | 85,475                       | 34,527                        | 214,840                        | 42.72               | 5,029                    |
| 2003   | 1,563,253.73            | 512,513                      | 207,029                       | 1,356,225                      | 43.69               | 31,042                   |
| 2004   | 52,117.07               | 16,308                       | 6,588                         | 45,529                         | 44.66               | 1,019                    |
| 2006   | 85,545.03               | 24,190                       | 9,771                         | 75,774                         | 46.62               | 1,625                    |
| 2009   | 90,775.24               | 21,548                       | 8,704                         | 82,071                         | 49.57               | 1,656                    |
| 2012   | 9.28                    | 2                            | 1                             | 8                              | 52.54               |                          |
| 2018   | 70,368.04               | 7,026                        | 2,838                         | 67,530                         | 58.51               | 1,154                    |
|  | 2,166,283.25            | 686,809                      | 277,435                       | 1,888,848                      |                     | 42,653                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 44.3 1.97                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| GAS OPERATIONS CENTER               |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2044   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1984                                | 2,150,285.87            | 1,547,034                    | 1,299,316                     | 1,065,998                      | 15.35               | 69,446                   |
| 1995                                | 18,532.93               | 11,979                       | 10,061                        | 10,325                         | 16.31               | 633                      |
| 1996                                | 43,914.98               | 28,033                       | 23,544                        | 24,762                         | 16.38               | 1,512                    |
| 1998                                | 36,023.26               | 22,355                       | 18,775                        | 20,850                         | 16.54               | 1,261                    |
| 2000                                | 19,476.40               | 11,710                       | 9,835                         | 11,589                         | 16.69               | 694                      |
| 2004                                | 14,469.68               | 8,049                        | 6,760                         | 9,156                          | 16.99               | 539                      |
| 2005                                | 77,442.01               | 42,088                       | 35,349                        | 49,838                         | 17.06               | 2,921                    |
| 2009                                | 246,699.34              | 119,451                      | 100,324                       | 171,045                        | 17.36               | 9,853                    |
| 2013                                | 167,952.21              | 68,706                       | 57,705                        | 127,043                        | 17.65               | 7,198                    |
| 2014                                | 30,973.61               | 11,976                       | 10,058                        | 24,013                         | 17.73               | 1,354                    |
| 2015                                | 84,640.65               | 30,672                       | 25,761                        | 67,344                         | 17.81               | 3,781                    |
| 2016                                | 4,475.06                | 1,507                        | 1,266                         | 3,657                          | 17.89               | 204                      |
| 2017                                | 43,248.74               | 13,369                       | 11,228                        | 36,345                         | 17.96               | 2,024                    |
| 2019                                | 31,824.94               | 7,826                        | 6,573                         | 28,435                         | 18.13               | 1,568                    |
|                                     | 2,969,959.68            | 1,924,755                    | 1,616,555                     | 1,650,401                      |                     | 102,988                  |

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

|      |            |        |        |        |       |       |
|------|------------|--------|--------|--------|-------|-------|
| 1929 | 16,845.22  | 17,918 | 15,049 | 3,481  | 1.65  | 2,110 |
| 1931 | 2,000.00   | 2,095  | 1,760  | 440    | 2.39  | 184   |
| 1935 | 79.60      | 81     | 68     | 20     | 3.88  | 5     |
| 1936 | 458.96     | 462    | 388    | 117    | 4.25  | 28    |
| 1937 | 25.38      | 25     | 21     | 7      | 4.63  | 2     |
| 1938 | 568.89     | 563    | 473    | 153    | 5.01  | 31    |
| 1939 | 3,280.48   | 3,220  | 2,704  | 904    | 5.38  | 168   |
| 1940 | 135.86     | 132    | 111    | 39     | 5.76  | 7     |
| 1941 | 4,894.92   | 4,722  | 3,966  | 1,419  | 6.15  | 231   |
| 1943 | 732.13     | 694    | 583    | 222    | 6.91  | 32    |
| 1945 | 3,781.15   | 3,524  | 2,960  | 1,200  | 7.64  | 157   |
| 1947 | 1,803.12   | 1,654  | 1,389  | 594    | 8.31  | 71    |
| 1949 | 3,827.63   | 3,458  | 2,904  | 1,306  | 8.93  | 146   |
| 1950 | 94,200.08  | 84,502 | 70,971 | 32,649 | 9.21  | 3,545 |
| 1951 | 3,424.11   | 3,051  | 2,562  | 1,204  | 9.48  | 127   |
| 1952 | 1,514.31   | 1,340  | 1,125  | 540    | 9.74  | 55    |
| 1953 | 21,374.69  | 18,802 | 15,791 | 7,721  | 9.98  | 774   |
| 1954 | 101,848.24 | 89,051 | 74,792 | 37,241 | 10.21 | 3,648 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOUTH BEND OPERATIONS CENTER        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1955                                | 18,268.93               | 15,879                       | 13,336                        | 6,759                          | 10.43               | 648                      |
| 1956                                | 87,122.02               | 75,297                       | 63,240                        | 32,594                         | 10.64               | 3,063                    |
| 1957                                | 99,067.20               | 85,126                       | 71,495                        | 37,479                         | 10.85               | 3,454                    |
| 1958                                | 2,705.72                | 2,312                        | 1,942                         | 1,035                          | 11.04               | 94                       |
| 1959                                | 3,331.00                | 2,832                        | 2,379                         | 1,286                          | 11.22               | 115                      |
| 1960                                | 1,187.00                | 1,004                        | 843                           | 462                            | 11.40               | 41                       |
| 1961                                | 811.95                  | 683                          | 574                           | 320                            | 11.57               | 28                       |
| 1962                                | 1,321.61                | 1,106                        | 929                           | 525                            | 11.73               | 45                       |
| 1963                                | 3,876.47                | 3,229                        | 2,712                         | 1,552                          | 11.88               | 131                      |
| 1964                                | 25,301.78               | 20,975                       | 17,616                        | 10,216                         | 12.03               | 849                      |
| 1966                                | 26,097.57               | 21,424                       | 17,993                        | 10,714                         | 12.31               | 870                      |
| 1967                                | 126,749.55              | 103,523                      | 86,946                        | 52,478                         | 12.45               | 4,215                    |
| 1968                                | 5,678.21                | 4,616                        | 3,877                         | 2,369                          | 12.57               | 188                      |
| 1969                                | 1,924.71                | 1,557                        | 1,308                         | 809                            | 12.70               | 64                       |
| 1970                                | 29,679.24               | 23,888                       | 20,063                        | 12,584                         | 12.82               | 982                      |
| 1972                                | 18,381.15               | 14,650                       | 12,304                        | 7,915                          | 13.04               | 607                      |
| 1973                                | 168.86                  | 134                          | 113                           | 73                             | 13.15               | 6                        |
| 1974                                | 4,091.68                | 3,227                        | 2,710                         | 1,791                          | 13.26               | 135                      |
| 1975                                | 11,159.14               | 8,754                        | 7,352                         | 4,923                          | 13.36               | 368                      |
| 1976                                | 36,496.96               | 28,476                       | 23,916                        | 16,230                         | 13.46               | 1,206                    |
| 1977                                | 8,353.64                | 6,483                        | 5,445                         | 3,744                          | 13.55               | 276                      |
| 1978                                | 37,641.94               | 29,041                       | 24,391                        | 17,015                         | 13.65               | 1,247                    |
| 1979                                | 39,248.29               | 30,107                       | 25,286                        | 17,887                         | 13.74               | 1,302                    |
| 1980                                | 4,210.80                | 3,212                        | 2,698                         | 1,934                          | 13.82               | 140                      |
| 1981                                | 170,802.69              | 129,442                      | 108,715                       | 79,168                         | 13.91               | 5,691                    |
| 1982                                | 119,146.40              | 89,737                       | 75,368                        | 55,693                         | 13.99               | 3,981                    |
| 1983                                | 50,307.53               | 37,630                       | 31,605                        | 23,734                         | 14.08               | 1,686                    |
| 1984                                | 84,567.68               | 62,827                       | 52,767                        | 40,258                         | 14.16               | 2,843                    |
| 1985                                | 41,148.90               | 30,361                       | 25,499                        | 19,764                         | 14.23               | 1,389                    |
| 1986                                | 38,268.26               | 28,024                       | 23,537                        | 18,558                         | 14.31               | 1,297                    |
| 1987                                | 6,799.57                | 4,940                        | 4,149                         | 3,331                          | 14.39               | 231                      |
| 1988                                | 921,882.72              | 664,521                      | 558,115                       | 455,956                        | 14.46               | 31,532                   |
| 1989                                | 101,907.85              | 72,851                       | 61,186                        | 50,913                         | 14.53               | 3,504                    |
| 1990                                | 12,491.48               | 8,851                        | 7,434                         | 6,307                          | 14.60               | 432                      |
| 1991                                | 54,722.45               | 38,417                       | 32,265                        | 27,929                         | 14.67               | 1,904                    |
| 1992                                | 1,494,740.18            | 1,039,226                    | 872,820                       | 771,394                        | 14.74               | 52,333                   |
| 1993                                | 40,073.90               | 27,575                       | 23,160                        | 20,922                         | 14.81               | 1,413                    |
| 1994                                | 69,393.93               | 47,251                       | 39,685                        | 36,648                         | 14.87               | 2,465                    |
| 1996                                | 168,300.39              | 111,956                      | 94,029                        | 91,101                         | 15.00               | 6,073                    |
| 1997                                | 3,142.26                | 2,063                        | 1,733                         | 1,724                          | 15.07               | 114                      |
| 1999                                | 141,491.41              | 90,368                       | 75,898                        | 79,743                         | 15.19               | 5,250                    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOUTH BEND OPERATIONS CENTER        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2000                                | 31,734.24               | 19,953                       | 16,758                        | 18,150                         | 15.26               | 1,189                    |
| 2001                                | 32,653.93               | 20,197                       | 16,963                        | 18,956                         | 15.32               | 1,237                    |
| 2002                                | 1,533.32                | 932                          | 783                           | 904                            | 15.38               | 59                       |
| 2003                                | 198.08                  | 118                          | 99                            | 119                            | 15.44               | 8                        |
| 2004                                | 10,577.86               | 6,182                        | 5,192                         | 6,444                          | 15.50               | 416                      |
| 2005                                | 86,244.09               | 49,308                       | 41,413                        | 53,456                         | 15.56               | 3,435                    |
| 2006                                | 55,908.37               | 31,205                       | 26,208                        | 35,291                         | 15.62               | 2,259                    |
| 2008                                | 17,065.94               | 9,021                        | 7,577                         | 11,196                         | 15.74               | 711                      |
| 2009                                | 231,565.25              | 118,665                      | 99,664                        | 155,058                        | 15.80               | 9,814                    |
| 2012                                | 9,469.63                | 4,328                        | 3,635                         | 6,782                          | 15.98               | 424                      |
| 2014                                | 10,112.92               | 4,173                        | 3,505                         | 7,619                          | 16.11               | 473                      |
| 2015                                | 156,878.81              | 60,861                       | 51,116                        | 121,451                        | 16.17               | 7,511                    |
| 2016                                | 90,151.15               | 32,577                       | 27,361                        | 71,806                         | 16.23               | 4,424                    |
| 2017                                | 602,638.90              | 200,150                      | 168,101                       | 494,802                        | 16.30               | 30,356                   |
| 2018                                | 55,033.23               | 16,559                       | 13,907                        | 46,629                         | 16.36               | 2,850                    |
| 2019                                | 12,877.28               | 3,430                        | 2,881                         | 11,284                         | 16.43               | 687                      |
| 2020                                | 87,083.21               | 19,912                       | 16,724                        | 79,068                         | 16.50               | 4,792                    |
| 2021                                | 14,485.46               | 2,698                        | 2,266                         | 13,668                         | 16.58               | 824                      |
|                                     | 5,879,069.46            | 3,809,138                    | 3,199,201                     | 3,267,775                      |                     | 225,002                  |

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

|      |            |         |         |         |      |        |
|------|------------|---------|---------|---------|------|--------|
| 1968 | 29,638.68  | 29,570  | 24,835  | 7,767   | 4.16 | 1,867  |
| 1969 | 542,501.46 | 540,669 | 454,095 | 142,657 | 4.17 | 34,210 |
| 1970 | 10,697.28  | 10,649  | 8,944   | 2,823   | 4.18 | 675    |
| 1971 | 869.74     | 865     | 726     | 230     | 4.19 | 55     |
| 1973 | 8,943.09   | 8,870   | 7,450   | 2,388   | 4.21 | 567    |
| 1976 | 2,398.85   | 2,370   | 1,991   | 648     | 4.23 | 153    |
| 1977 | 1,580.29   | 1,559   | 1,309   | 429     | 4.24 | 101    |
| 1980 | 23,574.15  | 23,138  | 19,433  | 6,499   | 4.26 | 1,526  |
| 1981 | 170,855.22 | 167,427 | 140,618 | 47,323  | 4.26 | 11,109 |
| 1982 | 101,456.56 | 99,224  | 83,336  | 28,266  | 4.27 | 6,620  |
| 1983 | 7,839.72   | 7,651   | 6,426   | 2,198   | 4.28 | 514    |
| 1984 | 174,845.48 | 170,314 | 143,043 | 49,287  | 4.28 | 11,516 |
| 1985 | 60,890.02  | 59,173  | 49,698  | 17,281  | 4.29 | 4,028  |
| 1986 | 48,429.24  | 46,963  | 39,443  | 13,829  | 4.29 | 3,224  |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CENTRAL GAS METER SHOP              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2029   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1989                                | 32,289.18               | 31,064                       | 26,090                        | 9,428                          | 4.31                | 2,187                    |
| 1990                                | 121,693.31              | 116,752                      | 98,057                        | 35,806                         | 4.31                | 8,308                    |
| 1991                                | 15,447.22               | 14,772                       | 12,407                        | 4,585                          | 4.32                | 1,061                    |
| 1992                                | 22,637.37               | 21,581                       | 18,125                        | 6,776                          | 4.32                | 1,569                    |
| 1993                                | 83,529.17               | 79,336                       | 66,632                        | 25,250                         | 4.33                | 5,831                    |
| 1994                                | 29,996.04               | 28,388                       | 23,842                        | 9,153                          | 4.33                | 2,114                    |
| 1995                                | 2,142.08                | 2,019                        | 1,696                         | 661                            | 4.34                | 152                      |
| 1997                                | 21,249.25               | 19,849                       | 16,671                        | 6,703                          | 4.35                | 1,541                    |
| 1999                                | 52,752.61               | 48,774                       | 40,964                        | 17,064                         | 4.36                | 3,914                    |
| 2002                                | 2,203.71                | 2,000                        | 1,680                         | 744                            | 4.37                | 170                      |
| 2005                                | 151,364.52              | 134,118                      | 112,642                       | 53,859                         | 4.38                | 12,297                   |
| 2007                                | 46,590.81               | 40,449                       | 33,972                        | 17,278                         | 4.39                | 3,936                    |
| 2009                                | 3,961.03                | 3,353                        | 2,816                         | 1,541                          | 4.40                | 350                      |
| 2010                                | 37,691.74               | 31,443                       | 26,408                        | 15,053                         | 4.40                | 3,421                    |
| 2011                                | 80,393.59               | 65,903                       | 55,350                        | 33,083                         | 4.41                | 7,502                    |
| 2015                                | 180,680.87              | 134,247                      | 112,751                       | 85,998                         | 4.43                | 19,413                   |
| 2016                                | 14,905.88               | 10,682                       | 8,972                         | 7,425                          | 4.43                | 1,676                    |
| 2017                                | 8,452.47                | 5,790                        | 4,863                         | 4,435                          | 4.44                | 999                      |
| 2020                                | 2,522.09                | 1,386                        | 1,164                         | 1,610                          | 4.45                | 362                      |
| 2022                                | 80,667.30               | 31,663                       | 26,593                        | 62,141                         | 4.47                | 13,902                   |
|                                     | 2,175,690.02            | 1,992,011                    | 1,673,041                     | 720,218                        |                     | 166,870                  |

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

|      |            |         |         |        |      |        |
|------|------------|---------|---------|--------|------|--------|
| 1955 | 1,656.16   | 1,701   | 1,429   | 393    | 3.19 | 123    |
| 1958 | 279,763.21 | 286,807 | 240,882 | 66,857 | 3.22 | 20,763 |
| 1962 | 7,603.85   | 7,775   | 6,530   | 1,834  | 3.26 | 563    |
| 1963 | 13,414.08  | 13,710  | 11,515  | 3,241  | 3.26 | 994    |
| 1964 | 13,051.62  | 13,330  | 11,196  | 3,161  | 3.27 | 967    |
| 1966 | 1,532.82   | 1,563   | 1,313   | 373    | 3.28 | 114    |
| 1967 | 56,861.25  | 57,946  | 48,667  | 13,880 | 3.29 | 4,219  |
| 1970 | 2,400.28   | 2,440   | 2,049   | 591    | 3.31 | 179    |
| 1971 | 285.03     | 290     | 244     | 70     | 3.31 | 21     |
| 1972 | 2,364.05   | 2,399   | 2,015   | 586    | 3.32 | 177    |
| 1974 | 753.43     | 763     | 641     | 188    | 3.33 | 56     |
| 1977 | 6,713.64   | 6,777   | 5,692   | 1,693  | 3.34 | 507    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PERU OPERATIONS HEADQUARTERS        |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2028   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1978                                | 898.82                  | 906                          | 761                           | 228                            | 3.35                | 68                       |
| 1982                                | 15,923.58               | 15,965                       | 13,409                        | 4,107                          | 3.36                | 1,222                    |
| 1984                                | 33,503.27               | 33,480                       | 28,119                        | 8,735                          | 3.37                | 2,592                    |
| 1985                                | 18,803.24               | 18,759                       | 15,755                        | 4,928                          | 3.37                | 1,462                    |
| 1986                                | 4,850.80                | 4,831                        | 4,057                         | 1,278                          | 3.37                | 379                      |
| 1989                                | 4,234.24                | 4,191                        | 3,520                         | 1,138                          | 3.38                | 337                      |
| 1990                                | 13,846.90               | 13,670                       | 11,481                        | 3,750                          | 3.39                | 1,106                    |
| 1993                                | 12,586.30               | 12,327                       | 10,353                        | 3,492                          | 3.40                | 1,027                    |
| 1995                                | 23,237.05               | 22,623                       | 19,001                        | 6,560                          | 3.40                | 1,929                    |
| 1996                                | 9,736.14                | 9,443                        | 7,931                         | 2,779                          | 3.41                | 815                      |
| 1997                                | 3,610.41                | 3,490                        | 2,931                         | 1,040                          | 3.41                | 305                      |
| 1999                                | 413.66                  | 397                          | 333                           | 122                            | 3.41                | 36                       |
| 2004                                | 36,573.98               | 34,104                       | 28,643                        | 11,588                         | 3.43                | 3,378                    |
| 2011                                | 49,510.87               | 43,012                       | 36,125                        | 18,337                         | 3.45                | 5,315                    |
| 2012                                | 12,431.17               | 10,631                       | 8,929                         | 4,746                          | 3.45                | 1,376                    |
| 2013                                | 58,994.04               | 49,538                       | 41,606                        | 23,288                         | 3.45                | 6,750                    |
| 2015                                | 6,939.87                | 5,556                        | 4,666                         | 2,968                          | 3.46                | 858                      |
| 2016                                | 365,795.85              | 284,089                      | 238,599                       | 163,776                        | 3.46                | 47,334                   |
| 2017                                | 40,330.37               | 30,177                       | 25,345                        | 19,018                         | 3.46                | 5,497                    |
| 2018                                | 213,343.84              | 152,088                      | 127,735                       | 106,943                        | 3.47                | 30,819                   |
| 2020                                | 95,106.85               | 58,781                       | 49,369                        | 55,249                         | 3.47                | 15,922                   |
|                                     | 1,407,070.67            | 1,203,559                    | 1,010,840                     | 536,938                        |                     | 157,210                  |

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

|      |            |         |         |         |       |        |
|------|------------|---------|---------|---------|-------|--------|
| 1925 | 216,452.87 | 236,908 | 198,973 | 39,125  | 0.25  | 39,125 |
| 1929 | 2,394.95   | 2,548   | 2,140   | 494     | 1.65  | 299    |
| 1930 | 279.57     | 295     | 248     | 60      | 2.02  | 30     |
| 1936 | 630.00     | 634     | 532     | 161     | 4.25  | 38     |
| 1938 | 100.00     | 99      | 83      | 27      | 5.01  | 5      |
| 1949 | 1,166.63   | 1,062   | 892     | 391     | 8.62  | 45     |
| 1952 | 15,051.08  | 13,466  | 11,310  | 5,246   | 9.29  | 565    |
| 1953 | 9,270.44   | 8,249   | 6,928   | 3,269   | 9.50  | 344    |
| 1954 | 6,908.64   | 6,116   | 5,137   | 2,463   | 9.69  | 254    |
| 1955 | 433,255.41 | 381,708 | 320,587 | 155,994 | 9.87  | 15,805 |
| 1956 | 59,139.34  | 51,859  | 43,555  | 21,498  | 10.04 | 2,141  |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| FORT WAYNE OPERATIONS HEADQUARTERS  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 1957                                | 110,424.72              | 96,367                       | 80,936                        | 40,531                         | 10.21               | 3,970                    |
| 1958                                | 81,144.85               | 70,488                       | 59,201                        | 30,058                         | 10.37               | 2,899                    |
| 1959                                | 3,206.99                | 2,774                        | 2,330                         | 1,198                          | 10.52               | 114                      |
| 1960                                | 4,217.97                | 3,632                        | 3,050                         | 1,589                          | 10.66               | 149                      |
| 1961                                | 19,312.92               | 16,558                       | 13,907                        | 7,338                          | 10.80               | 679                      |
| 1962                                | 188.09                  | 161                          | 135                           | 72                             | 10.93               | 7                        |
| 1963                                | 9,804.72                | 8,337                        | 7,002                         | 3,783                          | 11.05               | 342                      |
| 1964                                | 456.17                  | 386                          | 324                           | 178                            | 11.17               | 16                       |
| 1965                                | 12,585.73               | 10,612                       | 8,913                         | 4,932                          | 11.29               | 437                      |
| 1967                                | 26,270.70               | 21,965                       | 18,448                        | 10,450                         | 11.51               | 908                      |
| 1968                                | 85,944.35               | 71,567                       | 60,107                        | 34,431                         | 11.61               | 2,966                    |
| 1969                                | 1,678.77                | 1,392                        | 1,169                         | 678                            | 11.71               | 58                       |
| 1971                                | 30,790.03               | 25,312                       | 21,259                        | 12,610                         | 11.90               | 1,060                    |
| 1972                                | 2,739.37                | 2,242                        | 1,883                         | 1,130                          | 11.99               | 94                       |
| 1973                                | 33,338.03               | 27,169                       | 22,819                        | 13,853                         | 12.07               | 1,148                    |
| 1975                                | 9,317.86                | 7,523                        | 6,318                         | 3,931                          | 12.24               | 321                      |
| 1976                                | 21,811.49               | 17,526                       | 14,720                        | 9,273                          | 12.32               | 753                      |
| 1977                                | 106,908.80              | 85,480                       | 71,793                        | 45,807                         | 12.40               | 3,694                    |
| 1978                                | 2,647.00                | 2,106                        | 1,769                         | 1,143                          | 12.47               | 92                       |
| 1980                                | 9,036.78                | 7,115                        | 5,976                         | 3,965                          | 12.61               | 314                      |
| 1981                                | 59,842.19               | 46,857                       | 39,354                        | 26,472                         | 12.68               | 2,088                    |
| 1984                                | 48,102.07               | 36,993                       | 31,070                        | 21,843                         | 12.88               | 1,696                    |
| 1985                                | 87,221.41               | 66,656                       | 55,983                        | 39,961                         | 12.94               | 3,088                    |
| 1986                                | 123,755.88              | 93,946                       | 78,903                        | 57,229                         | 13.00               | 4,402                    |
| 1987                                | 127,591.10              | 96,182                       | 80,781                        | 59,569                         | 13.06               | 4,561                    |
| 1988                                | 1,965.70                | 1,471                        | 1,235                         | 927                            | 13.12               | 71                       |
| 1989                                | 151,391.97              | 112,404                      | 94,405                        | 72,126                         | 13.18               | 5,472                    |
| 1990                                | 1,216,222.62            | 896,022                      | 752,547                       | 585,298                        | 13.23               | 44,240                   |
| 1991                                | 80,075.23               | 58,484                       | 49,119                        | 38,963                         | 13.29               | 2,932                    |
| 1992                                | 26,597.42               | 19,257                       | 16,173                        | 13,084                         | 13.34               | 981                      |
| 1993                                | 38,177.26               | 27,379                       | 22,995                        | 19,000                         | 13.40               | 1,418                    |
| 1994                                | 44,169.51               | 31,367                       | 26,344                        | 22,242                         | 13.45               | 1,654                    |
| 1995                                | 46,268.20               | 32,519                       | 27,312                        | 23,583                         | 13.50               | 1,747                    |
| 1996                                | 73,005.09               | 50,744                       | 42,619                        | 37,687                         | 13.55               | 2,781                    |
| 1997                                | 64,419.90               | 44,255                       | 37,169                        | 33,693                         | 13.60               | 2,477                    |
| 1998                                | 20,693.83               | 14,040                       | 11,792                        | 10,971                         | 13.65               | 804                      |
| 1999                                | 42,515.74               | 28,461                       | 23,904                        | 22,864                         | 13.70               | 1,669                    |
| 2000                                | 127,322.91              | 84,025                       | 70,571                        | 69,485                         | 13.75               | 5,053                    |
| 2001                                | 21,852.96               | 14,201                       | 11,927                        | 12,111                         | 13.80               | 878                      |
| 2002                                | 88,393.32               | 56,511                       | 47,462                        | 49,770                         | 13.85               | 3,594                    |
| 2003                                | 109,413.03              | 68,721                       | 57,717                        | 62,637                         | 13.90               | 4,506                    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| FORT WAYNE OPERATIONS HEADQUARTERS  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-S0 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2004                                | 24,979.21               | 15,389                       | 12,925                        | 14,552                         | 13.95               | 1,043                    |
| 2005                                | 26,766.35               | 16,150                       | 13,564                        | 15,879                         | 14.00               | 1,134                    |
| 2007                                | 76,314.47               | 43,959                       | 36,920                        | 47,026                         | 14.09               | 3,338                    |
| 2008                                | 97,573.40               | 54,708                       | 45,948                        | 61,383                         | 14.14               | 4,341                    |
| 2009                                | 7,842.49                | 4,270                        | 3,586                         | 5,040                          | 14.19               | 355                      |
| 2012                                | 13,871.10               | 6,777                        | 5,692                         | 9,566                          | 14.33               | 668                      |
| 2014                                | 42,583.40               | 18,876                       | 15,853                        | 30,988                         | 14.43               | 2,147                    |
| 2015                                | 226,261.45              | 94,545                       | 79,406                        | 169,482                        | 14.48               | 11,705                   |
| 2016                                | 1,021,982.50            | 398,859                      | 334,992                       | 789,189                        | 14.53               | 54,314                   |
| 2017                                | 41,790.40               | 15,055                       | 12,644                        | 33,325                         | 14.58               | 2,286                    |
| 2018                                | 532,806.53              | 174,168                      | 146,279                       | 439,808                        | 14.64               | 30,042                   |
| 2019                                | 38,346.00               | 11,137                       | 9,354                         | 32,827                         | 14.69               | 2,235                    |
| 2020                                | 117,452.31              | 29,372                       | 24,669                        | 104,529                        | 14.75               | 7,087                    |
| 2021                                | 44,892.53               | 9,220                        | 7,744                         | 41,638                         | 14.81               | 2,811                    |
|                                     | 6,228,933.75            | 3,954,636                    | 3,321,402                     | 3,530,425                      |                     | 298,290                  |

OTHER MISCELLANEOUS STRUCTURES  
SURVIVOR CURVE.. IOWA 50-S0  
NET SALVAGE PERCENT.. -10

|      |            |        |        |        |       |       |
|------|------------|--------|--------|--------|-------|-------|
| 1938 | 410.00     | 406    | 341    | 110    | 5.01  | 22    |
| 1949 | 370.62     | 332    | 279    | 129    | 9.24  | 14    |
| 1950 | 1,190.45   | 1,057  | 888    | 422    | 9.64  | 44    |
| 1951 | 1,467.31   | 1,290  | 1,083  | 531    | 10.03 | 53    |
| 1953 | 509.55     | 439    | 369    | 192    | 10.83 | 18    |
| 1954 | 5,079.13   | 4,332  | 3,638  | 1,949  | 11.23 | 174   |
| 1955 | 281.69     | 238    | 200    | 110    | 11.63 | 9     |
| 1957 | 296.47     | 245    | 206    | 120    | 12.44 | 10    |
| 1958 | 1,262.55   | 1,032  | 867    | 522    | 12.85 | 41    |
| 1959 | 111,371.60 | 90,044 | 75,626 | 46,883 | 13.25 | 3,538 |
| 1960 | 9,861.73   | 7,882  | 6,620  | 4,228  | 13.67 | 309   |
| 1961 | 6,472.60   | 5,115  | 4,296  | 2,824  | 14.08 | 201   |
| 1962 | 6,896.89   | 5,388  | 4,525  | 3,061  | 14.49 | 211   |
| 1963 | 1,189.37   | 918    | 771    | 537    | 14.91 | 36    |
| 1965 | 467.95     | 353    | 296    | 218    | 15.75 | 14    |
| 1967 | 7,104.07   | 5,220  | 4,384  | 3,430  | 16.60 | 207   |
| 1968 | 1,664.75   | 1,208  | 1,015  | 817    | 17.03 | 48    |
| 1970 | 1,359.80   | 960    | 806    | 689    | 17.90 | 38    |
| 1971 | 6,526.95   | 4,548  | 3,820  | 3,360  | 18.33 | 183   |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)                    | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| OTHER MISCELLANEOUS STRUCTURES |                         |                              |                               |                                |                     |                          |
| SURVIVOR CURVE.. IOWA 50-S0    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10      |                         |                              |                               |                                |                     |                          |
| 1972                           | 55,484.94               | 38,121                       | 32,017                        | 29,017                         | 18.77               | 1,546                    |
| 1973                           | 9,952.51                | 6,742                        | 5,662                         | 5,285                          | 19.21               | 275                      |
| 1974                           | 9,091.26                | 6,068                        | 5,096                         | 4,904                          | 19.66               | 249                      |
| 1976                           | 1,904.07                | 1,234                        | 1,036                         | 1,058                          | 20.55               | 51                       |
| 1977                           | 676.96                  | 432                          | 363                           | 382                            | 21.01               | 18                       |
| 1978                           | 186,948.99              | 117,382                      | 98,586                        | 107,058                        | 21.46               | 4,989                    |
| 1979                           | 16,056.79               | 9,919                        | 8,331                         | 9,332                          | 21.92               | 426                      |
| 1980                           | 1,283.17                | 779                          | 654                           | 757                            | 22.39               | 34                       |
| 1981                           | 15,620.83               | 9,330                        | 7,836                         | 9,347                          | 22.85               | 409                      |
| 1982                           | 1,076.66                | 632                          | 531                           | 654                            | 23.32               | 28                       |
| 1983                           | 20,054.10               | 11,559                       | 9,708                         | 12,351                         | 23.80               | 519                      |
| 1984                           | 1,589.86                | 900                          | 756                           | 993                            | 24.27               | 41                       |
| 1985                           | 98,197.24               | 54,527                       | 45,796                        | 62,221                         | 24.76               | 2,513                    |
| 1987                           | 13,867.94               | 7,405                        | 6,219                         | 9,035                          | 25.73               | 351                      |
| 1988                           | 25,468.77               | 13,319                       | 11,186                        | 16,829                         | 26.23               | 642                      |
| 1989                           | 4,790.20                | 2,453                        | 2,060                         | 3,209                          | 26.72               | 120                      |
| 1990                           | 30,205.02               | 15,131                       | 12,708                        | 20,517                         | 27.23               | 753                      |
| 1992                           | 8,046.29                | 3,850                        | 3,234                         | 5,617                          | 28.25               | 199                      |
| 1994                           | 2,515.68                | 1,146                        | 962                           | 1,805                          | 29.29               | 62                       |
| 1995                           | 23,531.12               | 10,447                       | 8,774                         | 17,110                         | 29.82               | 574                      |
| 1996                           | 88,832.14               | 38,383                       | 32,237                        | 65,478                         | 30.36               | 2,157                    |
| 1997                           | 69,397.82               | 29,161                       | 24,492                        | 51,846                         | 30.90               | 1,678                    |
| 1998                           | 21,665.59               | 8,842                        | 7,426                         | 16,406                         | 31.45               | 522                      |
| 1999                           | 113,340.84              | 44,883                       | 37,696                        | 86,979                         | 32.00               | 2,718                    |
| 2000                           | 176,612.26              | 67,763                       | 56,912                        | 137,361                        | 32.56               | 4,219                    |
| 2001                           | 692,314.99              | 256,946                      | 215,803                       | 545,744                        | 33.13               | 16,473                   |
| 2002                           | 35,785.87               | 12,825                       | 10,771                        | 28,593                         | 33.71               | 848                      |
| 2003                           | 164,990.55              | 57,024                       | 47,893                        | 133,597                        | 34.29               | 3,896                    |
| 2004                           | 56,932.48               | 18,925                       | 15,895                        | 46,731                         | 34.89               | 1,339                    |
| 2005                           | 89,474.64               | 28,562                       | 23,989                        | 74,434                         | 35.49               | 2,097                    |
| 2006                           | 6,862.92                | 2,099                        | 1,763                         | 5,786                          | 36.10               | 160                      |
| 2007                           | 1,006,303.59            | 294,002                      | 246,925                       | 860,009                        | 36.72               | 23,421                   |
| 2008                           | 75,158.06               | 20,916                       | 17,567                        | 65,107                         | 37.35               | 1,743                    |
| 2009                           | 195,940.58              | 51,771                       | 43,481                        | 172,053                        | 37.99               | 4,529                    |
| 2010                           | 50,358.86               | 12,586                       | 10,571                        | 44,824                         | 38.64               | 1,160                    |
| 2011                           | 363,244.57              | 85,508                       | 71,816                        | 327,753                        | 39.30               | 8,340                    |
| 2012                           | 169,483.69              | 37,361                       | 31,379                        | 155,053                        | 39.98               | 3,878                    |
| 2013                           | 74,803.65               | 15,354                       | 12,895                        | 69,389                         | 40.67               | 1,706                    |
| 2014                           | 18,642.76               | 3,540                        | 2,973                         | 17,534                         | 41.37               | 424                      |
| 2015                           | 1,634,124.14            | 284,370                      | 238,835                       | 1,558,701                      | 42.09               | 37,033                   |
| 2016                           | 413,668.83              | 65,252                       | 54,804                        | 400,232                        | 42.83               | 9,345                    |
| 2017                           | 296,786.17              | 41,918                       | 35,206                        | 291,259                        | 43.58               | 6,683                    |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| OTHER MISCELLANEOUS STRUCTURES                               |                         |                              |                               |                                |                     |                          |
| SURVIVOR CURVE.. IOWA 50-S0                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 2018   | 1,680,103.86            | 208,837                      | 175,397                       | 1,672,717                      | 44.35               | 37,716                   |
| 2019   | 101,251.41              | 10,804                       | 9,074                         | 102,303                        | 45.15               | 2,266                    |
| 2020   | 621,223.46              | 55,214                       | 46,373                        | 636,973                        | 45.96               | 13,859                   |
| 2021   | 274,110.65              | 19,297                       | 16,207                        | 285,315                        | 46.80               | 6,096                    |
|  | 9,181,560.26            | 2,214,526                    | 1,859,926                     | 8,239,790                      |                     | 213,275                  |
|  | 27,842,283.84           | 15,098,625                   | 12,680,965                    | 17,945,547                     |                     | 1,163,635                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 15.4 4.18                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

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

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 2006                       | 9,398.69                | 8,694                        | 8,694                         | 705                            | 1.50                | 470                      |
| 2007                       | 65,593.30               | 57,394                       | 57,395                        | 8,198                          | 2.50                | 3,279                    |
| 2008                       | 325,966.07              | 268,922                      | 268,927                       | 57,039                         | 3.50                | 16,297                   |
| 2009                       | 31,763.78               | 24,617                       | 24,617                        | 7,147                          | 4.50                | 1,588                    |
| 2010                       | 26,398.06               | 19,139                       | 19,139                        | 7,259                          | 5.50                | 1,320                    |
| 2011                       | 7,820.76                | 5,279                        | 5,279                         | 2,542                          | 6.50                | 391                      |
| 2012                       | 21,414.66               | 13,384                       | 13,384                        | 8,031                          | 7.50                | 1,071                    |
| 2013                       | 35,291.60               | 20,293                       | 20,293                        | 14,999                         | 8.50                | 1,765                    |
| 2014                       | 34,348.51               | 18,033                       | 18,033                        | 16,316                         | 9.50                | 1,717                    |
| 2015                       | 225,083.46              | 106,915                      | 106,918                       | 118,165                        | 10.50               | 11,254                   |
| 2016                       | 158,342.76              | 67,296                       | 67,298                        | 91,045                         | 11.50               | 7,917                    |
| 2017                       | 1,296.68                | 486                          | 486                           | 811                            | 12.50               | 65                       |
| 2018                       | 28,282.72               | 9,192                        | 9,192                         | 19,091                         | 13.50               | 1,414                    |
| 2019                       | 8,258.11                | 2,271                        | 2,271                         | 5,987                          | 14.50               | 413                      |
|                            | 979,259.16              | 621,915                      | 621,926                       | 357,333                        |                     | 48,961                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.3 5.00

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 391.20 COMPUTER EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 7-SQUARE                                    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2019   | 801,180.68              | 629,496                      | 629,500                       | 171,681                        | 1.50                | 114,454                  |
|  | 801,180.68              | 629,496                      | 629,500                       | 171,681                        |                     | 114,454                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 1.5 14.29                |



## NORTHERN INDIANA PUBLIC SERVICE COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - TRUCKS &gt; 13,000#

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

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 15-L4   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +20   |                         |                              |                               |                                |                     |                          |
| 1997  | 117,177.23              | 88,867                       | 93,742                        |                                |                     |                          |
| 1999  | 112,594.06              | 83,710                       | 90,075                        |                                |                     |                          |
|   | 229,771.29              | 172,577                      | 183,817                       |                                |                     |                          |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00 |                         |                              |                               |                                |                     |                          |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 393.00 STORES EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 30-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1996   | 12,789.57               | 12,150                       | 12,154                        | 636                            | 1.50                | 424                      |
| 1997   | 24,407.41               | 22,374                       | 22,382                        | 2,025                          | 2.50                | 810                      |
| 1999   | 765.27                  | 650                          | 650                           | 115                            | 4.50                | 26                       |
| 2001   | 438.51                  | 343                          | 343                           | 96                             | 6.50                | 15                       |
| 2002   | 1,691.58                | 1,269                        | 1,269                         | 423                            | 7.50                | 56                       |
| 2005   | 2,590.37                | 1,684                        | 1,685                         | 905                            | 10.50               | 86                       |
| 2006   | 2,871.35                | 1,771                        | 1,772                         | 1,099                          | 11.50               | 96                       |
| 2015   | 60,971.23               | 19,308                       | 19,314                        | 41,657                         | 20.50               | 2,032                    |
| 2019   | 13,487.49               | 2,473                        | 2,474                         | 11,013                         | 24.50               | 450                      |
|  | 120,012.78              | 62,022                       | 62,043                        | 57,970                         |                     | 3,995                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 14.5 3.33                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2000   | 333,131.36              | 326,469                      | 324,929                       | 8,202                          | 0.50                | 8,202                    |
| 2001   | 202,029.61              | 189,908                      | 189,012                       | 13,018                         | 1.50                | 8,679                    |
| 2002   | 848,534.73              | 763,681                      | 760,078                       | 88,457                         | 2.50                | 35,383                   |
| 2003   | 540,763.43              | 465,057                      | 462,863                       | 77,900                         | 3.50                | 22,257                   |
| 2004   | 298,392.75              | 244,682                      | 243,528                       | 54,865                         | 4.50                | 12,192                   |
| 2005   | 429,058.85              | 334,666                      | 333,087                       | 95,972                         | 5.50                | 17,449                   |
| 2006   | 502,773.44              | 372,052                      | 370,297                       | 132,476                        | 6.50                | 20,381                   |
| 2007   | 712,847.64              | 498,993                      | 496,639                       | 216,209                        | 7.50                | 28,828                   |
| 2008   | 423,500.69              | 279,510                      | 278,191                       | 145,310                        | 8.50                | 17,095                   |
| 2009   | 216,984.14              | 134,530                      | 133,895                       | 83,089                         | 9.50                | 8,746                    |
| 2010   | 557,063.31              | 323,097                      | 321,573                       | 235,490                        | 10.50               | 22,428                   |
| 2011   | 286,210.22              | 154,554                      | 153,825                       | 132,385                        | 11.50               | 11,512                   |
| 2012   | 326,659.37              | 163,330                      | 162,559                       | 164,100                        | 12.50               | 13,128                   |
| 2013   | 961,027.25              | 442,073                      | 439,988                       | 521,039                        | 13.50               | 38,595                   |
| 2014   | 558,470.10              | 234,557                      | 233,450                       | 325,020                        | 14.50               | 22,415                   |
| 2015   | 1,387,659.80            | 527,311                      | 524,824                       | 862,836                        | 15.50               | 55,667                   |
| 2016   | 1,178,015.70            | 400,525                      | 398,636                       | 779,380                        | 16.50               | 47,235                   |
| 2017   | 943,687.35              | 283,106                      | 281,770                       | 661,917                        | 17.50               | 37,824                   |
| 2018   | 1,175,997.18            | 305,759                      | 304,317                       | 871,680                        | 18.50               | 47,118                   |
| 2019   | 1,277,967.70            | 281,153                      | 279,827                       | 998,141                        | 19.50               | 51,187                   |
| 2020   | 2,202,228.04            | 396,401                      | 394,530                       | 1,807,698                      | 20.50               | 88,180                   |
| 2021   | 1,215,782.41            | 170,210                      | 169,407                       | 1,046,375                      | 21.50               | 48,669                   |
| 2022   | 178,591.90              | 17,859                       | 17,775                        | 160,817                        | 22.50               | 7,147                    |
|  | 16,757,376.97           | 7,309,483                    | 7,275,000                     | 9,482,377                      |                     | 670,317                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 14.1 4.00                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 395.00 LABORATORY EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2005   | 9,110.39                | 8,883                        | 8,868                         | 242                            | 0.50                | 242                      |
| 2006   | 26,360.29               | 24,383                       | 24,343                        | 2,017                          | 1.50                | 1,345                    |
| 2008   | 34,679.12               | 28,610                       | 28,563                        | 6,116                          | 3.50                | 1,747                    |
| 2009   | 73,120.62               | 56,668                       | 56,574                        | 16,547                         | 4.50                | 3,677                    |
| 2010   | 81,035.26               | 58,751                       | 58,654                        | 22,381                         | 5.50                | 4,069                    |
| 2011   | 68,479.19               | 46,223                       | 46,147                        | 22,332                         | 6.50                | 3,436                    |
| 2012   | 684,966.52              | 428,104                      | 427,397                       | 257,570                        | 7.50                | 34,343                   |
| 2013   | 401,853.72              | 231,066                      | 230,685                       | 171,169                        | 8.50                | 20,138                   |
| 2014   | 2,009.08                | 1,055                        | 1,053                         | 956                            | 9.50                | 101                      |
| 2015   | 83,346.60               | 39,590                       | 39,525                        | 43,822                         | 10.50               | 4,174                    |
| 2016   | 119,235.18              | 50,675                       | 50,591                        | 68,644                         | 11.50               | 5,969                    |
| 2018   | 136,252.58              | 44,282                       | 44,209                        | 92,044                         | 13.50               | 6,818                    |
| 2019   | 5,063.71                | 1,393                        | 1,391                         | 3,673                          | 14.50               | 253                      |
|  | 1,725,512.26            | 1,019,683                    | 1,018,000                     | 707,512                        |                     | 86,312                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 8.2 5.00                 |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 396.00 POWER OPERATED EQUIPMENT

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

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 13-L2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +15   |                         |                              |                               |                                |                     |                          |
| 1949                        | 494.00                  | 420                          | 420                           |                                |                     |                          |
| 1966                        | 791.00                  | 672                          | 672                           |                                |                     |                          |
| 1967                        | 1,707.61                | 1,451                        | 1,451                         |                                |                     |                          |
| 1968                        | 4,036.60                | 3,431                        | 3,431                         |                                |                     |                          |
| 1972                        | 23,266.50               | 19,777                       | 19,777                        |                                |                     |                          |
| 1973                        | 729.00                  | 620                          | 620                           |                                |                     |                          |
| 1974                        | 10,000.00               | 8,500                        | 8,500                         |                                |                     |                          |
| 1980                        | 22,658.71               | 19,260                       | 19,260                        |                                |                     |                          |
| 1981                        | 9,061.95                | 7,703                        | 7,703                         |                                |                     |                          |
| 1983                        | 32,115.57               | 27,298                       | 27,298                        |                                |                     |                          |
| 1984                        | 8,335.81                | 7,085                        | 7,085                         |                                |                     |                          |
| 1987                        | 76,321.32               | 64,873                       | 64,873                        |                                |                     |                          |
| 1988                        | 8,361.97                | 7,102                        | 7,102                         |                                |                     |                          |
| 1990                        | 9,817.36                | 8,050                        | 8,345                         |                                |                     |                          |
| 1992                        | 15,484.54               | 12,342                       | 13,162                        |                                |                     |                          |
| 1993                        | 109,582.68              | 86,124                       | 93,145                        |                                |                     |                          |
| 1994                        | 84,127.14               | 65,127                       | 71,508                        |                                |                     |                          |
| 1995                        | 62,711.48               | 47,810                       | 53,305                        |                                |                     |                          |
| 1996                        | 53,164.92               | 39,872                       | 45,190                        |                                |                     |                          |
| 1997                        | 109,500.95              | 80,761                       | 93,076                        |                                |                     |                          |
| 1998                        | 75,627.43               | 54,789                       | 64,283                        |                                |                     |                          |
| 1999                        | 151,313.40              | 107,642                      | 128,616                       |                                |                     |                          |
|                             | 869,209.94              | 670,709                      | 738,828                       |                                |                     |                          |

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

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 397.00 COMMUNICATION EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2010   | 243,531.67              | 235,415                      | 231,853                       | 11,679                         | 0.50                | 11,679                   |
| 2011   | 213,563.99              | 192,208                      | 189,300                       | 24,264                         | 1.50                | 16,176                   |
| 2012   | 164,311.10              | 136,925                      | 134,853                       | 29,458                         | 2.50                | 11,783                   |
| 2013   | 2,770.80                | 2,124                        | 2,092                         | 679                            | 3.50                | 194                      |
| 2014   | 157,587.22              | 110,311                      | 108,642                       | 48,945                         | 4.50                | 10,877                   |
| 2015   | 6,760.27                | 4,281                        | 4,216                         | 2,544                          | 5.50                | 463                      |
| 2017   | 37.64                   | 19                           | 19                            | 19                             | 7.50                | 3                        |
| 2018   | 1,261,936.12            | 546,835                      | 538,561                       | 723,375                        | 8.50                | 85,103                   |
| 2020   | 169,061.52              | 50,718                       | 49,951                        | 119,111                        | 10.50               | 11,344                   |
| 2021   | 493,905.94              | 115,243                      | 113,499                       | 380,407                        | 11.50               | 33,079                   |
| 2022   | 1,517,638.32            | 252,945                      | 249,118                       | 1,268,520                      | 12.50               | 101,482                  |
| 2024   | 7,643,295.80            | 254,751                      | 250,896                       | 7,392,400                      | 14.50               | 509,821                  |
|  | 11,874,400.39           | 1,901,775                    | 1,873,000                     | 10,001,400                     |                     | 792,004                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 12.6 6.67                |

## NORTHERN INDIANA PUBLIC SERVICE COMPANY

## ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

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

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE                                       |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0  |                         |                              |                               |                                |                     |                          |
| 2006   | 7,361.38                | 6,809                        | 6,811                         | 550                            | 1.50                | 367                      |
| 2007   | 306.10                  | 268                          | 268                           | 38                             | 2.50                | 15                       |
| 2008   | 19,322.92               | 15,941                       | 15,945                        | 3,378                          | 3.50                | 965                      |
| 2010   | 8,701.72                | 6,309                        | 6,311                         | 2,391                          | 5.50                | 435                      |
| 2012   | 13,124.81               | 8,203                        | 8,205                         | 4,920                          | 7.50                | 656                      |
| 2013   | 196,700.91              | 113,103                      | 113,130                       | 83,571                         | 8.50                | 9,832                    |
| 2015   | 17,178.19               | 8,160                        | 8,162                         | 9,016                          | 10.50               | 859                      |
| 2017   | 61,501.84               | 23,063                       | 23,068                        | 38,434                         | 12.50               | 3,075                    |
|  | 324,197.87              | 181,856                      | 181,900                       | 142,298                        |                     | 16,204                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.8 |                         |                              |                               |                                |                     | 5.00                     |